Date of Approval: 07/03/2024
Questionnaire Number: 1249

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Simple Notice Initiative Focus Group

Business Unit

Taxpayer Services

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Internal Revenue Service (IRS) and the Media & Publications (M&P) business unit is interested in obtaining feedback on the Simple Notice Initiative. The Simple Notice Initiative aims to simplify and clarify letters sent annually to taxpayers so they can understand the nature of potential tax issues and how to resolve those issues. Approximately 170 million notices are sent to individual taxpayers every year. These newly redesigned notices and letters increase clarity, ease readability by including plain language and have embedded links to additional content to reduce the notices' length. With that in mind, we are interested in collecting feedback about IRS notices in general and redesigned notices' content and readability by providing a sample notice. We are also interested in hearing from tax professionals regarding the different visual aspects of a redesigned notice and for them to share their suggestions as the IRS expands this initiative. The purpose of this project is to conduct focus groups at the 2024 Nationwide Tax Forums (NTF) to gather comments and reactions from tax practitioners regarding the Simple Notice Initiative and its overall impact to help improve the taxpayer experience. The Simple Notice Initiative aligns with the IRS mission because it helps taxpayers to understand and fulfill their tax responsibilities. It also ensures that the law is enforced with integrity and fairness to all. The focus groups will help determine whether the plain language used in the newly designed notices make it easier for taxpayers to understand their tax issues, and whether the clarified next steps for resolution help them to accurately fulfill their tax obligations. Furthermore, the discussions will explore whether these personalized notices, consistent with IRS messaging, are effective in the agency's tax enforcement and increasing tax compliance.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

Tax practitioners attending the in-person 2024 IRS Nationwide Tax Forums (NTF) will be verbally asked if they are willing to participate in a focus group. If they are willing to participate, the recruiter will ask them a screener question to see if they are eligible to participate for this focus group. Again, they will be informed that the focus group is entirely voluntary. If they are eligible for the focus group, are still interested and agree to participate, the participant will inform the recruiter which date/time they would prefer and verbally provide their first name for the recruiter to write it on the associated sign-up sheet. The recruiter will then verbally provide the date, time, and location for the focus group along with a reminder card. When the participant shows up to the focus group session, the moderator will stand at the front door to ensure the participants' first name is listed on the sign-up sheet. Once the participant enters the focus group room, they will be instructed to write their first name only on the name card placed at the tables. The purpose of writing their first name is for the moderator to directly call on participants for engagement and/or for participants to respond and interact with each other. The introduction section of the moderator guide will ask the participant to introduce themselves to the group by sharing their first name only. The notetaker will not capture or write their first names in the focus group notes. Though, if their Personally Identifiable Information (PII) data (first name) is inadvertently captured in the focus group notes, it will immediately be redacted before it is saved. There will be no information within any notes or report that could identify an individual participant.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Name

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1.1 Is this survey a result of the Inflation Reduction Act (IRA)?

Yes

1.12 What is the IRA Initiative Number?

2.3 Develop taxpayer-centric notices. Taxpayers will receive notices they can understand, delivered in ways they prefer, with clear explanations of issues and steps to resolution.

1.13 What is your research method(s) used (i.e., survey, telephone interview, focus group, etc.)?

Focus groups (in-person)

1.14 Is this a new survey, telephone interview, focus group, or usability testing? Throughout the rest of this questionnaire, we will use the term "survey" to include all of these.

Yes

1.19 Which Business Unit (BU) is requesting this survey?

Media & Publications (M&P)

1.21 Who will the survey be administered to?

External (Taxpayers or Others)

1.22 What is the start date?

7/9/2024

1.22 Is this a reoccurring survey?

No

1.23 What is the end date?

9/12/2024

2.11 Will the survey capture any type of PII or is PII (names, addresses, email addresses, etc.) used to select participants?

Yes

2.12 If any PII data is collected, disclosed, or studied on individuals who choose not to participate, please describe the data.

No PII (i.e., name) will be collected, disclosed or studied for individuals who choose not to participate.

2.13 List any linkable data that the survey uses, collects, receives, displays, stores, maintains, or disseminates (gender, ethnicity, parts of address, tax filing information, etc.) or uses to select participants?

Name. The participant will provide their first name, and it will be written on the sign-up sheet. The participant will also display their first name on a name card in the focus group room and will verbally provide their first name at the start of the focus group session.

2.14 Explain how the participants are selected. Include a detailed description. Please provide your research plan as supporting documentation.

Tax practitioners attending the 2024 IRS Nationwide Tax Forums generally show interest by coming to the IRS focus group booth and/or a recruiter will ask a tax practitioner if they are interested to participate in a focus group. If they are willing or interested to participate, the recruiter will ask a screener question to see if they are eligible to participate for this focus group. Additionally, they will be informed that the focus group is entirely voluntary. If they are eligible for the focus group, are still interested and self-select to voluntarily participate, the participant will inform the recruiter which date/time they would prefer, the recruiter will then write their first name only on the associated sign-up sheet. The recruiter will then provide the focus group details, including date, time, and location, both verbally and in writing on a reminder card.

2.15 How are the participants notified (letter, postcard, email, etc.) of the survey, and if the survey is voluntary/optional, how is notice given? If it is not voluntary, please explain why it is mandatory.

Participants are notified of the survey (focus group) by the focus group booth that is set up at each of the 2024 Nationwide Tax Forum (NTF) locations. The focus group booth is near the area where NTF attendees have to check-in to the forum. The focus group booth will have a tri fold board that contains a list of all the available focus groups with details such as day, time and location/room. IRS employees from other business units that will be recruiting participants for their respective focus groups will be at the booth too. The survey is voluntary/optional. Individuals are told that the focus group is voluntary when they are being recruited, and it will be reiterated at the start of each focus group session.

3.11 What tool(s) is/are used to conduct the survey? Please indicate if the anonymous feature has been set for the survey, if applicable.

Not Applicable. The focus groups will be conducted in-person at each of the 2024 Nationwide Tax Forum (NTF) locations. The moderator will conduct the focus groups and a notetaker will be present to take notes of the discussion.

3.12 Will the survey be audio-recorded or video-recorded?

No

4.11 Does this survey retrieve information by any personal identifier for an individual who is a U.S. citizen, or an alien lawfully admitted for permanent residence? If the answer is Yes, you must have at least one SORN name and number selected in the SORNs section.

Yes

4.12 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records to inform each individual requested to supply information about themselves. Do survey participants provide information about themselves?

No

4.14 Does the IRS administer (conduct) the survey?

Yes

4.15 Provide the name of the IRS office administering the survey.

Strategies and Solutions

4.18 Does the IRS perform analysis of the survey results?

Yes

4.19 Provide the name of the IRS office performing the analysis of the survey.

Strategies and Solutions

4.27 Identify the roles and their access level to the PII data.

The Strategies and Solutions staff will be moderating, recruiting, and taking notes for the in-person focus groups at the 2024 IRS Nationwide Tax Forums (NTF) starting 7/9/2024 and ending 09/12/2024. Strategies and Solutions will also conduct data analysis and reporting the results. Additionally, staff from the M&P office will provide support for this research effort by helping recruit participants and/or take notes. IRS employees from Strategies and Solutions and Media & Publications (M&P) will be the individuals that will write and/or read the first name only of an individual that voluntarily self-selects to participate in the focus group.

4.28 Explain the precautions taken to ensure the survey results will not be used for any other purpose not listed in the Detailed Business Purpose and Need section and to ensure that employees or taxpayers who participate in the survey cannot be identified or re-identified under any circumstances and no adverse actions taken.

The qualitative data obtained from the focus groups will only be used for the project it was collected for and used for purposes identified in this PCLIA. Focus group participants will not be identified or be able to be re-identified in any of the documents or files used for this project. The IRS will limit and control the amount of information we collect to those items that are necessary to accomplish the research questions. The IRS will carefully safeguard the privacy to the extent allowed by law of the focus group participants. The note taker for the focus groups will not write the names of the participants in the notes so that the identity of the participant and what they say is kept private. Though no Personally Identifiable Information (PII) data should be captured and stored, if PII is inadvertently captured in the focus group notes, it will immediately be redacted before it is saved. All focus group notes will be consolidated and summarized before they are shared with the business owner(s). At project completion, findings and results are presented to the customer along with a review of how the results will be used to assure they will be used for their stated purpose. Additionally, Strategies and Solutions will routinely engage with their customers (Media & Publications) regarding the use and dissemination of the focus group results. There will be no information within any report that could identify an individual participant and there will be no adverse actions taken.

4.29 Does the administrator of the survey have access to information identifying participants?

Yes

5.11 For employee or taxpayer satisfaction surveys explain how you have ensured that no "raw" or unaggregated employee or taxpayer data will be provided to any IRS office.

We (IRS - Taxpayer Services, Strategies and Solutions) will administrator/ conduct the focus groups and perform the analysis of the qualitative data. The participant list that contains the first name only of the participant and the name card where the participant will be instructed to write their first name on will be destroyed following the completion of that focus group session. PII data (first names) will not be included in the focus group notes or the results that will be sent to the requestors of this focus group. The IRS will carefully safeguard the privacy to the extent allowed by law of the focus group participants. Only IRS employees from the Strategies and Solutions and the Media & Publications office will be present in the focus group room. The note taker for the focus groups will not write the names of the participants in the notes. Though no Personally Identifiable Information (PII) data (first name) should be captured and stored, if PII is inadvertently captured in the focus group notes, it will immediately be redacted before it is saved. All focus group notes will be consolidated/aggregated and summarized into a report that will uncover overall themes. The report will not include any PII and will not be able to identify an individual participant. The report will be shared with the business owner(s).

5.12 If the survey maintains records describing how an individual exercises their rights guaranteed by the First Amendment, explain the First Amendment information being collected and how it is used.

Not Applicable. The focus groups will not collect information about how an individual exercises their First Amendment rights. The focus groups will only collect and use information that pertains to the research questions outlined in the moderator guide.

5.13 Does the individual about whom the information was collected or maintained expressly authorize its collection/maintenance?

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Outlook - Secure Email

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure email/Zixmail

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

To track correspondence including responses from voluntary surveys. Notes of the conversations/communication are direct responses from tax practitioners at the 2024 tax forums who volunteered to participate in the focus groups. Though no PII (i.e., name) is captured or stored, the common themes/patterns from tax practitioners are tracked to develop the final report.

Records Retention

What is the Record Schedule System?
General Record Schedule (GRS)
What is the retention series title?
Public Customer Service Records
What is the GRS/RCS Item Number?
6.5/ RCS Item 010
What type of Records is this for?
Both (Paper and Electronic)
Please provide a brief description of the chosen GRS or RCS item.
Evaluations and feedback about customer services.
What is the disposition schedule?
Temporary. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate.

Data Locations

What type of site is this?
OneDrive
What is the name of the OneDrive?
Ashley - Internal Revenue Service
What is the URL of the item, if applicable?
C:\Users\q0xsb\OneDrive - Internal Revenue Service
Please provide a brief description of the OneDrive.
The OneDrive belongs to the lead of the project. Only the lead of the project will have access to the notes, results and report; the survey results will be stored to their local computer; no other TSSS staff will have access to this data.
What are the incoming connections to this OneDrive?
I am transferring the survey data from Microsoft Word to the OneDrive. The notes, survey results, and report will be stored in an encrypted format on the OneDrive.
What are the outgoing connections from this OneDrive?
There are no outgoing connections from this OneDrive.