Date of Approval: 03/24/2025
Questionnaire Number: 2181

Basic Information/Executive Summary

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

2025 IRS Nationwide Tax Forums Written Information Security Plan Interviews

Business Unit

Small Business and Self Employed

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.

Small Business Self-Employed business unit (SB/SE) Research Team 6 will conduct interviews with voluntarily participating tax practitioners who are attending the 2025 Nationwide Tax Forum (NTF25) for SB/SE Examination to obtain stakeholder feedback about Written Security Information Plan (WISP) compliance activities and Estimated Tax payments. Practitioner feedback will help SB/SE Examination understand tax practitioners' thoughts and experiences about compliance with WISP requirements and ES Tax payment requirements to help change IRS procedures and policies to make the compliance process more efficient and better serve the taxpayers. This project will support Internal Revenue Service (IRS) strategic operating plan to improve services to help taxpayers and practitioners. Only SB/SE Research members on the project team will have access to the interviews results. The data will be stored on the SB/SE Research Team 6 shared drive on a secured server. The interviews will be conducted face-to-face during NTF25. Conducting face-to-face interviews allows interaction which can help elicit in-depth thoughts and discussions. There is also opportunity to probe participant responses and can yield richer data than paper or electronic surveys. Face-to-face interviews also give the moderator more opportunity to read and use nonverbal cues to control the flow of discussion. However, if our presence at NTF25 is virtual, SB/SE Research will also convert interviews to a virtual setting.

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).

Upon completion of the interviews, participants' PII is separated from their responses, and is no longer a part of the research process. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods. PII is used for the selection process and stored on a secured drive. Data/PII is used for selection and notification. PII during the interviews is limited to their names for ease of conducting the interviews. Interviews will not be video or audio-taped therefore no additional elements will be used.

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

Email Address
Employment Information
Internet Protocol Address (IP Address)
Name
Other

Please explain the other type(s) of PII that this project uses.

Firm name and occupation of participants. IP addresses and email addresses may be collected only if we conduct interviews virtually.

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC

Product Information (Questions)

1 Is this survey a result of an initiative or a process improvement?

No

2 What is your research method(s) used (i.e., survey, telephone interview, focus group or usability testing)?

Focus groups (but if SB/SE Research presence is virtual we will also convert to focus groups to a virtual setting using Teams, Zoom, conference call line, or the IRS system of choice, which could result in converting to telephone interviews).

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

Yes

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

Small Business Self Employed (SB/SE)

5 Who will the survey be administered to?

Tax practitioners attending the 2025 Nationwide Tax Forums who volunteer to participate.

6 Is this a reoccurring survey?

No

7 What is the start date?

June 30, 2025

8 What is the end date?

September 30, 2025

9 Will PII be used to select or contact survey participants or administer the survey?

Yes

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

There will be a focus group table set up at each of the focus group locations at NTF25 with the focus group topics, and SB/SE Research moderators will also canvas 2025 Nationwide Tax Forum attendees to solicit their voluntary participation for these interviews. We will screen potential participants using the attached screener to determine if they fit the criteria for conducting an interview. If the participant meets the criteria, we will conduct the interview immediately without collecting PII. If our presence at NTF25 is virtual, SB/SE Research will also convert focus groups to a virtual setting. In this case, the contractor in charge of all event communication, will email a link or provide information to the registered attendees about the interview topic and participant requirements. If virtual, attendees will self-select to voluntarily participate, then trained IRS focus group moderators will rescreen the interview participants. Potential interview participants will review the recruitment document, detailing the subject and experience necessary (see attached Screener documents) to see if they qualify and will request participation.

11 Describe the SBU/PII data, if applicable, that is collected, disclosed, or studied on individuals who choose not to participate.

We collect no data on individuals who choose not to participate.

12 Explain how participants are notified of the survey (letter, postcard, email, etc.); indicate if the notice lets them know the survey is voluntary/optional; indicate if the privacy act notice was included; lastly, if your survey is not voluntary, explain why it is mandatory.

Interview participants are screened and selected from the tax practitioners attending NTF25 and who voluntarily agree to participate in interviews. They will be informed that participation is voluntary when we immediately interview them.

13 What tool(s) is/are used to conduct the survey? Please explain how you ensure anonymity of the participants.

Trained moderators conduct interviews in-person, we use the attached Moderator Guide and the attached Screener to administer the interview. For potential virtual sessions, we will conduct interviews using Microsoft Teams, conference calls, or the platform of choice for the IRS. Outlook, Teams, and conference calls do not have anonymity features, so anonymous features cannot be used for these applications.

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

No

15 Do participants provide information about themselves? 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.

Yes

15.1 Please provide the Privacy Act Statement.

Our legal authority to collect this information is 5 U.S.C. § 301, and 26 U.S.C. §§ 7801, 7803, and 7805. We are requesting this information to generate ideas for gathering information to improve administration and compliance with the Written Information Security Plan (WISP) policies and procedures. The data will be collected solely to track responses from voluntary focus groups. Your responses in this focus group are voluntary. Not answering all or part of the questions will not affect you, but it may affect our ability to obtain feedback and suggestions on how to improve WISP policies and procedures. The routine uses and authority to collect data is specific to the SORN(s) identified in your PCLIA, IRS 10.004 and SORN 00.001.

16 Who administers (conducts) the survey? (IRS, Vendor or Both)

IRS will conduct the interviews.

17 Who performs the analysis of the survey? (IRS, Vendor, or Both)

IRS will perform the analysis of the data.

18 If a contractor administers (conducts) and analyzes the survey, is all work performed and contained in the United States?

Yes

19 How does the administrator of the survey protect employees' or taxpayers' SBU/PII from compromise, loss, theft, or disclosure?

Only SB/SE Research employees assigned to the project will have access to the PII, which is maintained separate from participants' responses in a restricted access folder on a secure server. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods.

20 Provide the information technology (IT)-approved encryption methods and access controls used to transfer data electronically from the IRS to contractors and back to the IRS. (Or contractor to contractor/subcontractors.)

Not applicable

21 Has a Contracting Officer or Contracting Officer's Representative (COR) verified the contract included privacy and security clauses for data protection and that all contractors have signed non-disclosure agreements which are on file with the COR?

Yes

22 Identify all IRS/Contractor roles and their access level to the PII data.

Only SBSE Research employees assigned to the project will have access to the project and survey data (User/Read and Write access) which will be maintained in a restricted access folder on a secure server. For potential virtual interviews, the contract is held by the National Public Liaison (NPL) office and the contractor maintains the NTF25 attendee registration information.

23 Explain the precautions taken, to ensure that employees or taxpayers who participate in the survey cannot be identified or re-identified under any circumstances.

PII will not be collected during the solicitation process or during the in-person interview. In the event of virtual interviews, participants' PII is separated from their responses and is no longer a part of the research process. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods. Only SB/SE Research employees assigned to the project will have access to the PII, which is maintained separate from participants' responses in a restricted access folder on a secure server.

24 Explain the precautions taken to ensure no adverse actions can be taken against participants.

PII will not be collected during the solicitation process or during the interview. In the event of virtual interviews, participants' PII is separated from their responses and is no longer a part of the research process. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods. Only SB/SE Research employees assigned to the project will have access to the PII, which is maintained separate from participants' responses in a restricted access folder on a secure server.

25 Explain how you have ensured that no "raw" or unaggregated employee or taxpayer data will be provided to any IRS office.

Only the project team for this Survey has access to the raw data.

26 Does your survey use, maintain, collect, or display any records describing a participant's tax return information or income, deductions, credits, etc. that are covered by the individual's First Amendment rights.)

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Outlook

Incoming/Outgoing

Both

Transfer Method

Secure email/Zixmail

Interface Type

IRS Systems, file, or database

Agency Name

SB/SE Research Server

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Electronic transfer of participant listing and Word file note templates to the server.

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 10.004 - Stakeholder Relationship Management and Subject Files

Describe the IRS use and relevance of this SORN.

Facilitate focus groups.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Track invitation correspondence to participants.

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 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.

Customer feedback and satisfaction surveys, including survey instruments, data, background materials, and reports.

What is the disposition schedule?

Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. Destroy upon verification of successful creation of the final document or file, or when no longer needed for business use, whichever is later. In this case the aggregated focus group or structured interview participant responses are the final document or file.

Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

SB/SE Research Team 6 Shared Drive

What is the sensitivity of the Shared Drive?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

vp0smemshrdora1

Please provide a brief description of the Shared Drive.

A secure server accessible by project team members.

What are the incoming connections to this Shared Drive?

We take notes that include the first name, date and time or the responding participant and store them on the shared server.