

Screener Guide
Return Preparer Data Security Practices
Nationwide Tax Forums 2019 – Focus Groups

Screener’s Guide for “Return Preparer Data Security Practices”

Hello, my name is _____ and I am an employee of the Internal Revenue Service. I am recruiting tax practitioners to participate in one of the focus group discussions that will be held during this tax forum. The IRS has asked me to gather ideas, opinions and experiences from practitioners about data security.

May I ask you a few qualifying questions?

Qualifying Questions:

Do you e-file tax returns?

If the answer is no, thank the practitioner for stopping to talk with you.

If the answer is yes:

Are you an independent/ sole proprietor tax preparer or do you work as part of a franchise (HR Block; Jackson Hewitt, etc.)?

If the answer is franchise, thank the practitioner for stopping to talk with you.

Confirm that the practitioner is an independent / sole proprietor tax preparer AND ask if they have employees and how many*?

If the answer is yes, invite the practitioner to participate in the focus group.

*NOTE: Participants with 3+ employees are preferred, however all will be welcome

We would like to invite you to participate in the focus group titled “Return Preparer Data Security Practices” with approximately nine other tax practitioners. Again, we want to hear your opinions, views and ideas. The session will take approximately 1 hour and will be held on __ (day) __ at __ (time) __ in Room _____.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. We estimate the time required to be one hour. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service
Special Services Section
SE:W:CAR:MP:T:M:S – Room 61291111 Constitution Ave. NW
Washington, DC 20224

**Moderator Guide for
Return Preparer Data Security Practices
Focus Group**

Hi! My name is _____ and I'm a focus group moderator from the Internal Revenue Service. This is my co-moderator _____.

The IRS has a strong commitment to improve service to customers. We are seeking important information about practitioner experiences with Return Preparer Data Security Practices. The intent of the questions is to collect feedback from practitioners about data security, best practices and suggestions for improvement. We are trying to understand what it is that prevents tax professionals from taking the actions necessary to protect their clients' sensitive data.

Before we start, let me ask how many of you have ever participated in a focus group before? For those of you who have not, let me explain. A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

My job as a moderator is to help guide the flow of conversation, make sure everyone's comments are heard, and ensure that questions about various aspects of the topics are covered. You will see me referring to this outline during our session. The outline includes all points I need to cover with the group, and helps me keep the discussion on track. It is important that we cover all the topics. Therefore, I may at times have to break off the conversation to move on to another area in the guide.

For our discussion to move along smoothly, I would like to go over some ground rules:

- The IRS secured this room for you to speak with us.
- We only need to know your first name to keep the discussion moving.
- There is no right answer or wrong answer, but there could be different points of view.
- Everyone's opinion is valuable, so I'd like everyone to participate and be courteous to others.
- Please silence any cell phones.
- Please speak one-at-a-time, loudly and clearly.
- I will be watching our time and directing our conversation. My co-moderator will be taking notes.
- We will be here about one hour. There will be no formal break; however, if you need to stretch, go to the restroom, or walk around a little, feel free to do so but please come back quickly. Your comments are very important to us.

We are required to report to you the OMB control number for this public information request. That number is 1545-1349.

Warm Up

We only need to know your FIRST name before you speak so we can make sure everyone is equally engaged in the discussion. Please also remember to keep all information shared in this room private, including conversations and participant names. This will allow us to adhere to privacy, disclosure and security practices during this session. We ask every participant to maintain privacy for each other.

Let's begin!

- Please give me your first name only
- Length of time in business
- Number of employees in your business

Note: Go around the table or room.

General Questions

1. Client Data

- How large is your client base?
PROBE: approximate number of clients – 50; 100; 500; and so on.
- How do you keep client data stored?
PROBE: Cloud; hard drive; paper files;

2. Internal / Employee Security

- How many employees do you have in your firm?
- How do you educate employees /yourself about Data Security?
PROBE: formally; informally; in writing; verbally; handbooks; internal memos; courses; no education
- How often are employees / you updated on security?
PROBE: annually, semi-annually; weekly; as needed; when hired; sign on reminders; no updates

3. Data Security Plan

- What type of password protection do you / employees use for computer and software access?
PROBE: minimum number of characters; upper and lowercase letters; numbers; symbols; no password protection;
- How often are passwords required to be changed?
- How often is computer work completed outside of the physical office?
PROBE: no physical office space available; always; never; occasionally
- For those of you who allow out of office work processing, what type of remote access software do you use?
- What type of security measures are used for online transmittal?
PROBE: VPN line; firewall; antivirus software; none

4. Security Precautions

- For those of you who responded about a lack of security, what prevents you from implementing minimum security standards?
PROBE: didn't know they were needed; too busy; too expensive; don't know how
- What event or circumstance might cause you to implement better or minimum-security standards?
PROBE: data theft; data loss; affordability; IRS or state mandate; fines; not able to transmit return electronically; nothing

5. Tax Preparer Insights

- What do you think prevents tax professionals from taking the actions necessary to protect their clients' sensitive data?
PROBE: expense; time commitment; lack of knowledge or understanding;

6. Conclusion

- Are there any additional comments about the topics we covered today?

Thank you for sharing your thoughts and opinions today. Your participation and feedback is extremely valuable and it will provide the IRS with information to consider. Have a great day!