Request for Approval under the "Generic Clearance for the Collection of Routine Customer Feedback" (OMB Control Number: 1535-0143)

TITLE OF INFORMATION COLLECTION: *EFT Tax Refund Primary Market Research: Qualitative Phase*

PURPOSE: *The purpose of this project is to obtain insights on the motivations of people who choose to receive tax refunds by paper check instead of electronic means in order to aid the IRS in encouraging adoption of electronic processes. To increase the likelihood of obtaining meaningful insights we have identified several population sub-segments through earlier research where the paper check refunds are more common than for the taxpayer population as a whole.*

DESCRIPTION OF RESPONDENTS: *This research will be conducted with two types of respondents: 1) individuals from the general public who are the decision makers related to tax preparation in their household and 2) tax preparation professionals.*

TYPE OF COLLECTION: (Check one)

[ ] Customer Comment Card/Complaint Form
[ ] Usability Testing (e.g., Website or Software
[X] Focus Group
[ ] Customer Satisfaction Survey
[ ] Small Discussion Group
[ ] Other:________________________

CERTIFICATION:

I certify the following to be true:
1. The collection is voluntary.
2. The collection is low-burden for respondents and low-cost for the Federal Government.
3. The collection is non-controversial and does <u>not</u> raise issues of concern to other federal agencies.
4. The results are <u>not</u> intended to be disseminated to the public.
5. Information gathered will not be used for the purpose of <u>substantially</u> informing <u>influential</u> policy decisions.
6. The collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the future.

Name: Bruce a Sharp

Digitally signed by Bruce A. Sharp
DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Bureau of the Public Debt, ou=People, serialNumber=404211, cn=Bruce A. Sharp
Date: 2014.05.07 11:49:38 -04'00'

Bruce A. Sharp

To assist review, please provide answers to the following question:

Personally Identifiable Information:
1. Is personally identifiable information (PII) collected? [ ] Yes [X] No
2. If Yes, will any information that is collected be included in records that are subject to the Privacy Act of 1974? [ ] Yes [ ] No
3. If Yes, has an up-to-date System of Records Notice (SORN) been published? [ ] Yes [ ] No

Gifts or Payments:
Is an incentive (e.g., money or reimbursement of expenses, token of appreciation) provided to participants? [X] Yes [ ] No

General public taxpayer focus group participants will receive approximately $75 based on prevailing rates for the location.

Tax preparation professionals receive approximately $100 - $125 based on prevailing rates for the location.

Both audiences will be recruited in selected cities around the U.S.

BURDEN HOURS

Category of Respondent	No. of Respondents	Participation Time	Burden
Focus Group Participants – General Public Individuals	63	2.5 hours	157.5
Focus Group Participants – Tax professionals	35	2.5 hours	87.5
Totals	**98**	2.5 hours avg.	**245**

FEDERAL COST: The estimated annual cost to the Federal government <u>is not known at this time.</u>

<u>If you are conducting a focus group, survey, or plan to employ statistical methods, please provide answers to the following questions:</u>

The selection of your targeted respondents

1. Do you have a customer list or something similar that defines the universe of potential respondents and do you have a sampling plan for selecting from this universe?
   [X] Yes [ ] No

If the answer is yes, please provide a description of both below (or attach the sampling plan)? If the answer is no, please provide a description of how you plan to identify your potential group of respondents and how you will select them?

With both audiences – individual taxpayers and tax professionals – there is a plan to obtain respondents who fall within specific categories.

The screening protocol for individuals is focused primarily on recruiting participants who self-report that they receive tax refunds and do so with paper checks rather than electronic transfer of funds. There are several subsets of individuals within this group that have been identified such as social security recipients, under/unbanked, switchers that are of special interest.

In all cases, participation will be voluntary and categorization of participants will be based on their self-reporting. There will be no personally identifiable information collected and no association with their tax returns.

The screening protocol for tax professionals is designed to obtain a selection of professionals covering different sectors of the market. See attached Screeners.

Administration of the Instrument

1. How will you collect the information? (Check all that apply)
   [ ] Web-based or other forms of Social Media
   [X] Telephone
   [X] In-person
   [ ] Mail
   [ ] Other, Explain
2. Will interviewers or facilitators be used? [X] Yes [ ] No

Please make sure that all instruments, instructions, and scripts are submitted with the request.

Instructions for completing Request for Approval under the "Generic Clearance for the Collection of Routine Customer Feedback"

TITLE OF INFORMATION COLLECTION: Provide the name of the collection that is the subject of the request. (e.g. Comment card for soliciting feedback on xxxx)

PURPOSE: Provide a brief description of the purpose of this collection and how it will be used. If this is part of a larger study or effort, please include this in your explanation.

DESCRIPTION OF RESPONDENTS: Provide a brief description of the targeted group or groups for this collection of information. These groups must have experience with the program.

TYPE OF COLLECTION: Check one box. If you are requesting approval of other instruments under the generic, you must complete a form for each instrument.

CERTIFICATION: Please read the certification carefully. If you incorrectly certify, the collection will be returned as improperly submitted or it will be disapproved.

Personally Identifiable Information: Provide answers to the questions. Note: Agencies should only collect PII to the extent necessary, and they should only retain PII for the period of time that is necessary to achieve a specific objective.

Gifts or Payments: If you answer yes to the question, please describe the incentive and provide a justification for the amount.

BURDEN HOURS:
Category of Respondents: Identify who you expect the respondents to be in terms of the following categories: (1) Individuals or Households;(2) Private Sector; (3) State, local, or tribal governments; or (4) Federal Government. Only one type of respondent can be selected per row.
No. of Respondents: Provide an estimate of the Number of respondents.
Participation Time: Provide an estimate of the amount of time required for a respondent to participate (e.g. fill out a survey or participate in a focus group)
Burden: Provide the Annual burden hours: Multiply the Number of responses and the participation time and divide by 60.

FEDERAL COST: Provide an estimate of the annual cost to the Federal government.

<u>If you are conducting a focus group, survey, or plan to employ statistical methods, please provide answers to the following questions:</u>

The selection of your targeted respondents. Please provide a description of how you plan to identify your potential group of respondents and how you will select them. If the answer is yes, to the first question, you may provide the sampling plan in an attachment.

Administration of the Instrument: Identify how the information will be collected. More than one box may be checked. Indicate whether there will be interviewers (e.g. for surveys) or facilitators (e.g., for focus groups) used.

Submit all instruments, instructions, and scripts are submitted with the request.