Request for Approval under the "Generic Clearance for the Collection of Routine Customer Feedback" (OMB Control Number: 1545-2256)

TITLE OF INFORMATION COLLECTION: Credential Service Provider Usability Research for Low Income Population

PURPOSE: The IRS aims to deploy online services to taxpayers in the least amount of time without compromising on security or satisfaction. The IRS is exploring the use of Credential Service Providers (CSPs) to identity proof and authenticate taxpayers into secured online services such as Account and Get Transcript. A CSP is a "trusted entity that issues or registers subscriber authenticators and issues electronic credentials to subscribers. A CSP issues credentials for its own use or may be an independent third party that enables authentication into multiple sites" (NIST SP 800-63-3 under Credential Service Provider (CSP)). For instance, some Americans have experienced third-party registration through industry instances like using Google or Facebook accounts to log into websites such as Spotify or Zoom. However, little is known about how taxpayers may respond to using CSPs for secure federal online services. It is also not well understood if citizens understand the separation between the CSP and the federal agency (e.g., IRS) providing the service.

The IRS is particularly interested in the needs, perceptions and concerns of low-income taxpayers in regard to the usability of CSPs. In total, 60 participants with a household income range of $0-$25K will be recruited to complete the study to assess the usability (success rate, efficiency, and satisfaction) of CSPs. Due to COVID-19, the usability study will be both remote and unmoderated. Participants will be asked to use a prominent CSP and report on their experience in a survey. Ten of the participants will be recruited for a follow-up interview to elicit additional qualitative feedback on the survey responses.

DESCRIPTION OF RESPONDENTS:

Required participant characteristics are:

- Must be a U.S. citizen
- Must be 18 years of age or older
- Estimated household income must fall within $0 – $25K (See Recruiting Screener for question format and clarifications)
- Must have English proficiency (written and spoken)
- Must not currently be representatives or employees of State or Federal Government Agencies
- Must not have ever worked in tax services
- Must meet identity proofing requirements
- Must have access to a computer that meets the technical requirements for the online survey and for the CSPs
- Must report a history of completing at least two complex internet activities (e.g., use online financial services, make travel arrangements or get directions)

TYPE OF COLLECTION: (Check one)

[ ] Customer Comment Card/Complaint Form
[x] Usability Testing (e.g., Website or Software
[ ] 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 not raise issues of concern to other federal agencies.
4. The results are not intended to be disseminated to the public.
5. Information gathered will not be used for the purpose of substantially informing influential 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.

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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

Survey participants will receive a $100 incentive, due to 1) the length of time required to complete the survey (longer than a typical usability study at 60 minutes, we estimate approximately 90 minutes with the potential they will also have to wait for additional material by mail), 2) the nature of the usability study, which asks participants to volunteer to identity proof using personal documents with a Credential Service Provider (CSP) and 3) the need for high quality participants who meet the study criteria and provide thoughtful and clear responses to the usability survey.

MITRE recommends an incentive of $100, despite the amount being greater than the clearance approved maximum of $75. Such an incentive rate is necessary in order to successfully and efficiently recruit a low income population on behalf of the IRS for a usability study in which participants are asked to use personal documents to identity proof. It is also required to retain those participants, who will be asked to leave the survey website to use the CSP and then return to provide feedback. In consulting with several recruiting companies familiar with working with our target demographic, we've been advised to offer a minimum of $100 due to the subject matter and complexity of the survey.

MITRE has also had positive results with providing a $100 incentive to usability study participants in research for the IRS, for example, in the IRS W&I Independent Review of IRS Free File Program, and the Form 1040 Revisions Independent Review. The Free File study drew upon the same target demographic, and was able to quickly recruit 30 study participants with only one no-show. Using a higher incentive rate will increase the likelihood that we are able to complete the recruitment and gather high quality participants for the usability study. Lower incentives would result in a longer, and more costly, recruiting processes and could lead to higher no-show rates, necessitating the need for additional recruitment. MITRE will email participants reminders over the course of the study and ensure incentives are only provided to those who complete the survey.

Participants who volunteer for the interview will separately receive an additional $50 for their time.

BURDEN HOURS

Category of Respondent	**No. of Respondents**	**Participation Time**	**Burden**
180 potential participants for screening	180	10 mins	30 hrs
60 usability survey participants	60	90 minutes	90 hrs
10 follow-up interview participants	10	30 minutes	5 hrs
Totals			**125 hrs**

FEDERAL COST: The estimated annual cost to the Federal government is $16,500

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

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?
   [ ] Yes [x] 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?

A recruiting subcontractor will employ their methods to recruit 60 participants that meet the study criteria.

Administration of the Instrument

1. How will you collect the information? (Check all that apply)
   [x] Web-based or other forms of Social Media
   [x] Telephone
   [ ] 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 (in minutes) 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 Respondents and the Participation Time then divide by 60.

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

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

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.