

**Supporting Statement**  
**Approval Request for Generic Clearance for the Collection of Routine Customer**  
**Feedback**  
**OMB #1545-2274**  
**Wage and Investment Behavioral Laboratory Customer Surveys and Support**

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**A. JUSTIFICATION**

**1. Circumstances Making the Collection of Information Necessary**

Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. As outlined in the Internal Revenue Service (IRS) Strategic Plan, the Agency is working towards allocating IRS resources strategically to address the evolving scope and increasing complexity of tax administration. In order to do this, IRS must realize their operational efficiencies and effectively manage costs by improving enterprise-wide resource allocation and streamlining processes using feedback from various behavioral research techniques.

To assist the Agency is accomplishing the goal outlined in the Strategic Plan, the Wage and Investment Division continuously maintains a "customer-first" focus through routinely soliciting information concerning the needs and characteristics of its customers and implementing programs based on the information received. W&I Strategies and Solutions (WISS) is developing the implementation of a Behavioral Laboratory to identify, plan and deliver business improvement processes that support fulfillment of the IRS strategic goals.

The collection of information through the Behavioral Laboratory is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with the commitment to improving taxpayer service delivery. The information collected from customers and partners will help ensure that users have an effective, efficient, and satisfying experience while engaging with the Agency's programs. Additionally, this feedback will provide insights into customer or partner perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. The proposed studies will allow for ongoing, collaborative and actionable communications between the Agency and its customers and stakeholders. It will also allow WISS to contribute directly to the improvement of program management and services offered to taxpayers. Information obtained through these research approaches is essential, as findings from such studies will be used for program evaluation, process improvement, and to identify taxpayer needs, preferences and behavior.

**2. Purpose and Use of the Information Collection**

Improving agency programs requires ongoing assessment of service delivery. WISS, through the Behavioral Laboratory, will collect, analyze, and interpret information gathered through this generic clearance to identify strengths and weaknesses of current services and make improvements in service delivery based on feedback provided by taxpayers and employees of the Internal Revenue Service. The solicitation of feedback will target areas such as: timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public for both existing services and potential new services. If this information is not collected, vital feedback from customers and stakeholders services will be unavailable.

WISS will only submit a collection for approval under this generic clearance if it meets the following conditions:

- Information gathered will be used only internally for general service improvement and program management purposes and is not intended for release outside of the Agency (if released, procedures outlined in Question 16 will be followed);
- Information gathered will not be used for the purpose of substantially informing influential policy decisions;
- Information gathered will yield qualitative information; the collections will not be designed or expected to yield statistically reliable results or used as though the results are generalizable to the population of study;
- The collections are voluntary;
- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government;

- The collections are non-controversial and do not raise issues of concern to other Federal Agencies;
- Any 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 near future; and
- With the exception of information needed to provide remuneration for participants of focus groups and cognitive laboratory studies, personally identifiable information (PII) is collected only to the extent necessary and is not retained.

If these conditions are not met, WISS will submit an information collection request to OMB for approval through the normal PRA process.

To obtain approval for a collection that meets the conditions of this generic clearance, a standardized form will be submitted to OMB along with supporting documentation (e.g., a copy of the comment card). The submission will have automatic approval, unless OMB identifies issues within 5 business days.

The types of collections that this generic clearance covers include, but are not limited to:

- Customer comment cards/complaint forms
- Small discussion groups
- Focus Groups of customers, potential customers, delivery partners, or other stakeholders
- Cognitive laboratory studies, such as those used to refine questions or assess usability of a website;
- Qualitative customer satisfaction surveys (e.g., post-transaction surveys; opt-out web surveys)
- In-person observation testing (e.g., website or software usability tests)

WISS has established a manager/managing entity to serve for this generic clearance and will conduct an independent review of each information collection to ensure compliance with the terms of this clearance prior to submitting each collection to OMB.

### **3. Consideration Given to Information Technology**

If appropriate, agencies will collect information electronically and/or use online collaboration tools to reduce burden.

### **4. Duplication of Information**

No similar data is gathered or maintained by the Agency or available from other sources known to WISS.

### **5. Reducing the Burden on Small Entities**

Small business or other small entities may be involved in these efforts but WISS will minimize the burden on them of information collections approved under this clearance by sampling, asking for readily available information, and using short, easy-to-complete information collection instruments.

### **6. Consequences of Not Conducting Collection**

Without the type of data being collected to ascertain the experiences of taxpayer, WISS will not have timely information to adjust its services to meet the needs of the Agency. The collected information can provide insight and feedback on strategies used and challenges encountered that will be beneficial to the design of future tailored service approaches with a focus on improved customer service.

### **7. Special Circumstances**

There are no special circumstances.

### **8. Consultations with Persons Outside the Agency**

There are not any unknown consultations with persons outside of the Agency.

A solicitation for public comments was published in the **Federal Register** on March 9, 2020 (85 FR 13707).

### **9. Payment or Gift**

WISS will not provide payment or other forms of remuneration to respondents of its various forms of collecting feedback. Focus groups and cognitive laboratory studies are the exceptions.

In the case of in-person cognitive laboratory and usability studies, WISS may provide stipends of an approved amount. In the case of in-person focus groups, WISS may provide stipends of up to \$75. If respondents participate in these kinds of studies remotely, via phone, or Internet, any proposed stipend needs to be justified to OMB and must be considerably less than that provided to respondents for an in-person study, who have to travel to the agency or other facility to participate. If such information collections include hard-to-reach groups and the agency plans to offer non-standard stipends, WISS will provide OMB with additional justifications in the request for clearance of these specific activities.

## 10. Confidentiality

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and WISS will ensure that all participants are treated fairly and appropriately. The security of the data used in this project and the privacy to the extent allowed by law of the taxpayers will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A & B. Physical security measures include a locked, secure office. Notes are stored in locked cabinets or shredded.

Also, the data returned to the IRS will have no identifying information relating specific records to individual taxpayers. Nonetheless, the IRS will ensure that privacy is maintained to the extent allowed by the law and security of the aggregated results will receive the utmost attention. Public and official access to the information will be tightly controlled. The computer files containing this tabulated information will remain password protected at all times. Data security approaching level C-2 will be accomplished using the Windows 7 operating system. WISS will apply fair information and record-keeping practices to ensure protection of all participants. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code, provides for the protection of taxpayer information as well as its release to authorized recipients

## 11. Sensitive Nature

No questions will be asked that are of a personal or sensitive nature.

## 12. Burden of Information Collection

A variety of instruments and platforms will be used to collect information from respondents. This research will use an estimated **150,000** burden hours. WISS estimates reaching 50 percent of the desired individuals for each study through various service channels. Using this percentage, 150,000 potential participants will need to be initially contacted. The initial contact will take an estimated 12.5 minutes. Once the desired participant is identified and contacted, it will take an estimated 10 minutes for them to confirm/decline participation and if confirming, make the project team aware of their availability. An estimated 50 percent will decline participation in the study once contacted. Of those that confirm, the project team will respond to the participant with a tentative date and time for the study. The participant will use an estimated 10 minutes to confirm or propose new time for interview. Once confirmed and scheduled, the estimated time to conduct each interview will be 100 minutes. Any remaining confirmed participants will be used as alternates for each study.

Collection Activity	Minutes Per Person	Number of Participants	Total Hours
Contacting possible participants for studies	12.5	150,000	31,250
Participant confirmation and availability or decline through email	10	75,000	12,500
Participant interview scheduling	10	37,500	6,250
Conducting interviews/focus groups	100	37,500	62,500
Conducting surveys	15	150,000	37,500
<b>TOTAL HOURS</b>			<b>150,000</b>

## 13. Costs to Respondents

No costs to the study respondents are anticipated.

## 14. Costs to Federal Government

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is

complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

#### **15. Reason for Change**

There are no changes to burden hours or the number of respondents at this time.

#### **16. Tabulation of Results, Schedule, Analysis Plans**

Feedback collected under this generic clearance provides useful information, but the collections will not be used as though the results are generalizable to the population of study;

Findings will be used for general service improvement, but are not for publication or other public release. Although WISS does not intend to publish its findings, it may receive requests to release the information (e.g., congressional inquiry, Freedom of Information Act requests). WISS will disseminate the findings when appropriate, strictly following the Agency's "Guidelines for Ensuring the Quality of Information Disseminated to the Public", and will include specific discussion of the limitation of the qualitative results discussed above.

#### **17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form sunsets as of the expiration date.

Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

#### **18. Exceptions to Certification for Paperwork Reduction Act Submissions**

There are no exceptions to the certification statement.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.