

Supporting Statement
Information Collection Request (ICR) Approval Request to Collect
Feedback on Trust and Communication with the IRS
(OMB #1545-2274)

IRS Taxpayer Experience Survey

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

We are requesting Office of Management and Budget (OMB) approval that will allow us to conduct a customer satisfaction survey (see attached listing) and continue use a data-driven approach to understanding customer satisfaction at the Internal Revenue Service (IRS). Collecting, analyzing, and using customer opinion data is a vital component of IRS's Balanced Measures Approach, per Reform and Restructuring Act of 1998 and Executive Order 12862.

The approval will allow IRS to streamline our ability to provide for a wide range of initiatives that will better serve the public. This clearance will enable IRS to gather critical data from taxpayers that have recently had an interaction with the IRS. This will allow the Agency to gain insight into the taxpayer's experience with the IRS. The information collected from taxpayers will help ensure that users of IRS programs and services have an effective, efficient, and satisfying experience.

The survey included in this clearance request will ensure:

- Consistency with IRS' mission and strategic objectives
- Technical adequacy as to frame, sample selection, expected response rates, quality control in data gathering, recording, and analysis of data
- Minimizing customer burden
- Ensuring the survey is truly voluntary and private to the extent allowed by law
- Consistency with clearance guidelines

2. Purpose and Use of the Information Collection

ICF Incorporated is conducting this survey as a focus group for the sole purpose of benefiting the IRS as ICF's sponsor and will not publicly release the results. This collection is a telephone focus group survey and will allow taxpayer input to be accurately captured. The data collected will indicate what our customers require of us and where we meet or fail to meet their needs. This customer feedback serves as a guide for making product and/or service improvement decisions.

3. Consideration Given to Information Technology

The methodology employed in this data effort was chosen for the minimization of burden on the public. This includes minimal length of the data collection instrument itself, along with the utilization of the smallest sample size necessary to obtain valid and reliable information that is consistent with the objectives of the data collection effort. This data collection will utilize live telephonic interviews.

Interviewers may receive specific training in techniques to obtain responses. Contractors may use social exchange principles to maximize survey response rates. These include establishing trust that the survey is legitimate, establishing the anonymity of the respondent, preparing a list of frequently asked questions to help address respondent concerns, explaining the value and uses of the survey data, making it convenient

to participate, and reduce participation burden.

Improving the service provided online requires assessment of the preferences of content and services online and require us to collect, analyze, and interpret information gathered to identify the online content and services of the highest interest to users of online products such as IRS.gov. This information will be used to prioritize web site development work. The solicitation of feedback will target areas such as: information taxpayers and practitioners would like to access online; tasks taxpayers and practitioners would like to complete online; and online services available in the private sector that taxpayers and practitioners would like to have available on IRS.gov. Responses will be assessed to plan and inform efforts to improve the usefulness of the content and services on IRS.gov for taxpayers and practitioners who want to resolve their inquiries and accounts. If this information is not collected, vital feedback from taxpayers and practitioners regarding their preferences and needs for online content and services will be unavailable. There will also be a section of the survey dedicated to impacts of COVID-19.

4. Duplication of Information

Survey questions relate specifically to IRS products and services do not duplicate what other agencies are doing. This information is generally not available from other sources within the IRS or externally.

Review and approval systems within IRS have been established to ensure the duplication of data gathering within the IRS is eliminated. As potential duplications of data gathering are identified on proposed surveys, it will be required that these efforts be combined and eliminated.

5. Reducing the Burden on Small Entities

The questions of this survey have been carefully considered to minimize burden on taxpayers selected to participate. The survey will be limited to only those taxpayers having recent IRS interactions and relevant information about tax return and preparation.

The interviews will not exceed 60 minutes in length. As this survey will include any taxpayer that has had a recent interaction with the IRS, there is no expected additional burden placed on small entities related to this data collection.

6. Consequences of Not Conducting Collection

This clearance generally involves data collection activities which occur continuously on an annual basis. This provides the necessary information needed to measure improvement over time.

7. Special Circumstances

The IRS will collect information under this clearance in a manner that complies with 5 CFR 1320.5(d) (2).

8. Consultations with Persons Outside the Agency

Not applicable.

9. Payment or Gift

At times, incentives are authorized as a thank you for, and to encourage participation in IRS surveys. Currently, respondents may be authorized up to \$75 to encourage survey completion.

10. Confidentiality

No Personally Identifiable Information (PII) will be collected during these interviews. The interviewer will indicate that no names will be used in the final report. Also, the data returned to the IRS will have no identifying information relating to specific records to individual taxpayers. Nonetheless, we will ensure that privacy (to the extent allowed by law) and security of the aggregated results 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. Audio or any other recordings used in the sessions will be destroyed when the project is completed and there is no further need for the data. The fair information and record-keeping practices will be applied to ensure protection of all taxpayers. 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

Interview participants have been recommended by the IRS as they have recently had an experience with the Agency. Taxpayers will receive a call to request their voluntary participation in the survey. The IRS will not be aware of who chooses to participate.

The estimated time to complete the participant screening is 3 minutes. The estimated time for each interview session is 60 minutes. We will conduct 30 interviews with one participant each for a total of 30 participants.

Based on a sample of 200 potential participants, we expect **30 participants**. The contact time to determine participants could take **up to three minutes per call**, with the resulting burden for recruiting 200 participants being $200 \times 3 \text{ minutes} = 600/60 = 10$ burden hours.

For participants, participation time in the focus group sessions is **60 minutes each**, with the resulting burden for participation of 30 participants being $30 \times 60 \text{ minutes} = 1,800/60 = 30$ burden hours.

The total burden hours for the focus groups are $(10+30) =$ **40 burden hours**

Category of Respondent	No. of Respondents	Participation Time (in minutes)	Burden (in hours)
Recruiting participants	200	3	10
Qualified participants	30	60	30
Totals			40 hrs

13. Costs to Respondents

No costs are anticipated.

14. Costs to Federal Government

The actual cost to the Federal Government is a total of \$22,823. The IRS has a turnkey contract with ICF and this cost covers all the cost associated with this focus group survey including the comprehensive report and findings.

15. Reason for Change

Not applicable.

16. Tabulation of Results, Schedule, Analysis Plans

Data from interview sessions is qualitative in nature. ICF will record the audio and take notes by hand during the survey. ICF will analyze both the verbatim feedback from participants as well as their notes to identify key themes in order to facilitate understanding of the experiences of taxpayers with return preparation and filing.

Information from this will be useful but will not yield data that can be generalized to the overall population. As such, the findings will be used for guiding the development of a later survey, but are not for publication or other public release. Although ICF will not publish the interview findings, information will be shared (when appropriate) with organizations within the IRS and will include specific discussion of the limitation of the data.

17. Display of OMB Approval Date

Displaying the expiration date may cause problems with respondents for data collection programs that overlap the three-year authorization periods. Would-be respondents might be inclined to refuse to participate if the form carries an authorization date that is expired or is soon to expire. Internally, and based on several calls from field, it is believed that anyone within the IRS is entitled to use approved forms with an authorization date that has not expired, even though they never officially requested an OMB approval to use the form. Removal of the OMB expiration date will help lessen the likelihood that the form is used by any unauthorized personnel.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities comply with the requirements in 5 CFR 1320.9.

19. Dates Collection of Information will Begin and End

Data collection will begin on 02/01/2021 and end on 03/15/2021.

B. STATISTICAL METHODS

1. Universe and Respondent Selection

Taxpayers will be randomly selected with representatives from four groups of taxpayers specific to filing method used:

- Using a paid preparer (paper or electronic)
- Using do-it-yourself (DIY) software
- DIY paper filing
- Government-provided services (e.g., Free File, VITA, TCE)

Participants will be recruited and selected using screener guides prepared by ICF. The qualitative data gathered will not be presented as representative of the population.

2. Procedures for Collecting Information

Each interview will take no more than 60 minutes. The survey data will be collected over the phone. After the welcome and introduction ICF will proceed with the survey. When the survey has been completed, the response data ICF will conduct analysis and prepare reports for the IRS.

Additionally, during recruitment and at the start of each interview, participants will be reminded that their participation is voluntary with the following statement: "Your participation in this interview is voluntary and there are no penalties if you choose not to participate."

3. Methods to Maximize Response

In an effort to enhance response rates, questionnaires have been tested or reviewed to ensure that the questions and instructions are clear, relevant, and unambiguous. Surveys employing non-response follow-up will require multiple contacts by telephone and/or by additional mailings of the questionnaire to ensure an adequate response. Also, weighting procedures may be applied to adjust aggregated data from those who do respond.

4. Testing of Procedures

IRS employees and/or their contractors who are familiar with the product or service under investigation review the questionnaires used in the surveys. In some cases, questionnaires may be pre-tested on up to nine external customers.

5. Contacts for Statistical Aspects and Data Collection

The expertise of staff within ICF will be sufficient for the needs of the data collected for this project.

For questions regarding the study, its associated materials, or the methodology, contact:

Julia Sumner
ICF Incorporated
julia.sumner@icf.com
301-572-0550