

SUPPORTING STATEMENT A  
Internal Revenue Service (IRS)  
Statistics of Income Division  
Voluntary Customer Surveys to Implement E.O. 12862 Coordinated by the Corporate Planning and  
Performance Division on Behalf of All IRS Operations Functions  
September 2022 through August 2025

OMB Control Number 1545-1432

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

We are requesting a three-year extension of the generic clearance to conduct customer satisfaction and opinion surveys. An extension will allow us to continue using a data-driven approach to understand customer satisfaction at the IRS.

Collecting, analyzing, and using customer opinion data is a vital component of the IRS's Balanced Measures Approach, as mandated by Internal Revenue Service Reform and Restructuring Act of 1998, P.L. 105-206, and Executive Order 12862.

The generic clearance will streamline our ability to provide for a wide range of initiatives that will better serve the public. Particularly critical initiatives include correspondence improvements, filing services, taxpayer education and communication and increased e-file. Using the generic clearance has enabled IRS to gather critical baseline and trend data to monitor the results of these initiatives and gain the taxpayer's perspective on the extent of the initiatives success. Renewal of the generic clearance will enable the IRS to continue to monitor the effectiveness of its initiatives from not only a business perspective, but also from the customer's perspective.

Generic Clearance Procedures

This clearance is administered by the Statistics of Income Division on behalf of many IRS operating functions.

The Statistics of Income Division will provide assistance to anyone within the IRS wishing to engage in an information gathering effort under this generic clearance umbrella by helping them develop the data collection instrument and attendant sampling and collection methodologies. Staff within SOI with extensive survey expertise will review all proposed studies to ensure the following:

- Consistency with the IRS's 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 that all surveys are truly voluntary and private to the extent allowed by law
- Ensure that all surveys pass a Privacy Impact Assessment confirming there are no Personally Identifiable Information or issues with the information collection
- Consistency with generic clearance guidelines

- Consistency with applicable laws and regulations (e.g., the Paperwork Reduction Act of 1995)
- Consistency with the June 6, 2002, memorandum from OIRA Administrator Graham titled “Ensuring Full Compliance with the Paperwork Reduction Act”
- Timely submission to the Office of Management and Budget of the final data collection instrument, along with specific burden estimates and a summary of the objectives of the various data collection projects

Following the review procedures described above, copies of the specific instruments will be submitted to OMB only after an additional independent review is accomplished by the IRS Reports Clearance Officer.

## 2. USE OF DATA

Due to the varied nature of the customer data needed, a variety of data collection methods will be employed, including web and mail surveys, in-person written surveys, telephone surveys, and other means as appropriate. The data collected in these information collection efforts 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. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The methodology employed in each data effort will include a criterion for the minimization of burden on the public. This will include 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. Instead of standard mail surveys or face-to-face interviews, some data collection efforts will utilize live or automated telephonic interviews, email, internet, or other available technologies.

## 4. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency, wherever possible. Survey questions relate specifically to IRS products and services and 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 the 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 or eliminated.

## 5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Small Businesses may be surveyed relative to issues of concern to them as customers and users of IRS products and services; however, all data collection efforts will be voluntary, and no respondents will be required to consult or access business records for detailed, factual information.

## 6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

This clearance generally involves one-time data collection activities; however, follow-up efforts may be conducted, as necessary, to measure improvement over time.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

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

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

- a. Other agencies - not applicable.
- b. Within the IRS, coordination occurs on each proposed project through other areas of the IRS. Care is taken to ensure that efforts do not duplicate those of opinion research or surveys conducted by contractors at the request of the IRS subject matter specialists. The individuals responsible for this coordination are:

Timothy S. Castle  
Internal Revenue Service  
Statistics of Income Division  
77 K Street, NE  
Washington, DC 20002  
(202) 803-9106

- c. There are no unresolved problems.
- d. No other comments have been received; however, continual feedback from the scientific community is an important aspect of the proposed research. In both laboratory and field studies, consultation with representatives of various fields of psychology, anthropology, sociology and the like, will have direct impact on the future course of research projects, and promises to determine the feasibility of data collection and the validity of research studies.

We received no comments during the public comment period in response to the Federal Register notice (87 FR 28868), dated May 11, 2022.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

At times, incentives are authorized as a thank you for, and to encourage participation in IRS surveys. Currently, respondents may be authorized up to \$40 to encourage survey completion. However, it is requested that exemptions and exceptions to this payment amount be considered on a case-by-case basis.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Agency policy dictates non-disclosure of taxpayer information. Survey respondents contacted by

mail, internet, or some other form of written communication will be advised on the survey form, cover letter, or other accompanying document that participation is voluntary, and that the data provided will be kept private to the extent allowed by law. As part of the introduction to a data gathering effort during telephone or personal interview, the interviewer will inform respondents that the survey is voluntary, and that the data provided will be kept private to the extent allowed by law.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Questions are not normally of a sensitive nature and should not pose a problem to respondents. However, on occasion, some respondents may consider some of the standard demographic questions as sensitive in nature (e.g., questions that request the respondent's age, gender, education, or household income). Demographic questions are useful in profiling and tracking the responses and are helpful in evaluating the results; therefore, respondents will be encouraged to answer these questions, but assured that their participation is completely voluntary.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The IRS estimates that there will be approximately 450,000 respondents and a total burden of 45,000 (15,000 annually) hours during this three-year approval period. A variety of questionnaires are expected to be used in IRS data gathering efforts (i.e., surveys). The exact number of different forms, the length of each form, and the number of respondents per form are unknown at the present time. This estimate is based on our experience from the previous three-year approval period, with additional surveys being consolidated within the IRS to this clearance, as further explained in item 15.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no monetary cost to respondents for participating in these data gathering efforts. The vast majority of all costs associated with these efforts are born by the IRS. In a few rare instances that involve interagency data collection efforts, an agency other than the IRS may bear the survey cost.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The cost to the government over the three-year period is estimated to be \$1,500,000. A Project can range from as little as a few hundred dollars (or even less) for a small local survey conducted in-house by telephone, mail or email, to several hundred thousand dollars (or more) for a large nationwide survey that is contracted-out to a vendor. The final cost to the government will be directly related to the extent and complexity of research conducted over the three-year period.

15. REASONS FOR CHANGE IN BURDEN

The IRS will be consolidating surveys issued using different clearance numbers to increase internal efficiency and reduce duplication of work. Using the past three-year approval as a baseline, we estimate that 45,000 (15,000 annually) burden hours will be used over the course of the next three years.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Due to the nature of this clearance, we do not have time schedules for each data collection effort since the information collection proposals under this clearance are unknown at this time. The information collected, however, will be for internal use in most cases. Where appropriate, as in the case of summary data on general satisfaction with IRS performance, some information may be released outside the agency.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

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, we have received several calls from field personnel who believe 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 THE CERTIFICATION STATEMENT

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.