

SUPPORTING STATEMENT

INTERNAL REVENUE SERVICE (IRS)

Free Online Tax Preparation Feedback Survey

OMB Control Number 1545-NEW

(For the period 08/01/2025 through 9/30/2025)

A. Justification

1. Circumstances Making the Collection of Information Necessary.

The One Big Beautiful Bill Act (PL 119-21) created a Task Force on the Replacement of Direct File that is directed to issue a report to Congress by October 2, 2025. One of the requirements of the task force is to collect taxpayer opinions and preferences regarding a taxpayer-funded, government-run service or a free service provided by the private sector. To meet this requirement, we will be inviting the public to participate in a brief, anonymous feedback survey. The survey will focus on obtaining taxpayer opinions and preferences about government and private sector free tax filing options which are required by the law and will inform the recommendations that will be made to Congress in the Report.

2. Purpose and Use of the Information Collection.

This survey is intended to obtain taxpayer opinions and preferences regarding a taxpayer-funded, government-run service or a free service provided by the private sector as required by Section 70607 Task Force on the Replacement of Direct File which was enacted as part of the One Big Beautiful Bill Act. Under this provision the Treasury, who has delegated the responsibility to the IRS, is required to obtain this feedback from taxpayers for the report that is due to Congress on Oct. 2, 2025. The feedback collected from taxpayers in this survey is a critical input to the Report and will shape the recommendations that are made to Congress.

3. Consideration Given to Information Technology.

All survey data will be collected via an online survey online using a FedRAMP approved web survey platform. The web survey link will be posted on IRS.gov for open public access. Survey navigation features allow participants to skip questions and complete the survey in more than one session (i.e., the respondent can leave the web survey and come back to finish it at a later time). In addition, the web survey platform allows creation of mobile-friendly surveys, which expands respondents' web survey completion options to smart phones, tablets, and other mobile devices. Participant responses will be stored in a FedRAMP approved storage facility which is only accessible by IRS survey research personnel who are assigned a license to create and conduct survey using that web survey platform.

4. Duplication of Information.

There is no duplication of information.

5. Reducing the Burden on Small Entities.

The data collections under this OMB number may impact small businesses to the extent that some respondents who opt to take the survey are self-employed sole proprietors, shareholders in small corporations, or partners in small partnerships. The public is invited to respond to the online survey. The IRS has no control over who responds.

6. Consequences of Not Conducting Collection.

The One Big Beautiful Bill Act created a Task Force on the Replacement of Direct File that is directed to issue a report to Congress by October 2, 2025. One of the requirements of the task force is to collect taxpayer opinions and preferences regarding a taxpayer-funded, government-run service or a free service provided by the private sector. If this survey is not conducted Treasury and the IRS will not be able to gather the required data and will not be able to meet a Congressionally mandated required.

7. Special Circumstances.

This feedback survey is Congressionally mandated in order to gather opinions and preferences regarding a taxpayer-funded, government-run service or a free service provided by the private sector.

8. Consultations with Persons Outside the Agency.

The following agencies were consulted in the design and content of the survey

- Department of the Treasury, Office of Tax Analysis
- Department of the Treasury, Office of Tax Policy

Due to the extraordinary circumstances and statutory deadlines for implementing the Section 70607 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One Big Beautiful Bill Act the Department of Treasury and IRS request emergency processing of this information collection. Given the inability to seek public comment during such a short timeframe, IRS also respectfully requests a waiver from the requirement to publish a notice in the Federal Register seeking public comment during the period of Office of Management and Budget review.

9. Payment or Gift.

Respondents will not receive an incentive to complete the survey.

10. Confidentiality.

This survey is anonymous. No personally identifiable data are collected.

11. Questions of a Sensitive Nature.

The survey itself does not include questions that would commonly be considered private or sensitive in nature.

12. Burden of Information Collection.

Category of Respondent	No. of Respondents	Participation Time	Burden
Individuals	50,000	5 minutes	4,167
Totals			4,167

13. Annual Cost to Respondents.

There are no capital/start-up or ongoing operation/maintenance costs associated with this survey.

14. Cost to the Federal Government.

There is no cost to the Federal Government.

15. Reason for Change.

This is a new collection required by PL 119-21, Section 70607.

16. Tabulation of Results, Schedule, Analysis Plans.

Upon conclusion of data collection, Treasury will use the results to summarize the opinions provided and conduct further analysis in order to properly express public opinion.

17. Display of OMB Approval Date.

The IRS will comply with requirements to display the expiration date for OMB approval of the information collection.

18. Exceptions to Certification for Paperwork Reduction Act Submission.

There are no exceptions to the certification statement for this collection.

Continued on the next page.

PART B – JUSTIFICATION

1. Describe (including a numerical estimate) the potential respondent universe and any sampling or other respondent selection methods to be used.

This is an opt-in, anonymous survey. The universe of potential respondents includes all individuals.

2. Describe the procedures for the collection of information.

This is a web-only survey. The secure web survey will be hosted by the IRS using a secure Software as a Service web survey platform. Development and testing of the web survey will follow well-established, documented best methods.

Data storage and usage. Response data will be stored and tracked in a secure response database.

Focus groups. Not applicable.

3. Describe methods to maximize response rates and to deal with issues of non-response.

The survey instrument design limits the opinions requested to the information required to fulfill the Congressional-required data collection. Because the survey is anonymous, no nonresponse bias analysis can be conducted.

4. Describe any tests of procedures or methods to be undertaken.

To ensure that the collection of information is successful, the questions are clearly written following survey instrument design best practices.

5. Provide the names and telephone numbers of individuals consulted on statistical aspects of the design and the name of the agency unit, contractor(s), grantee(s), or other person(s) who will actually collect and/or analyze the information for the agency.

Internal Revenue Service

Lindsey Buchholz (Project Manager), Taxpayer Experience Office, 573-301-5330

Courtney Kay-Decker, Taxpayer Experience Office, 202-317-3649

Anne Freeman, Taxpayer Services, 202-317-6004

Christopher Lucas, Information Technology, 202-315-9897

Brenda Schafer (Data Collection), Research, Applied Analytics, and Statistics, 202-803-9412

Scott Leary (Data Collection), Research, Applied Analytics, and Statistics, 202-803-9909

Department of Treasury

Maria Dooner, Office of Tax Policy, 202-570-1774

Connor Cole, Office of Tax Analysis, 202-945-7618