

**Request for Approval under the “Generic Clearance for the Collection of
Routine Customer Feedback” (OMB Control Number: 1545-1432)**

TITLE OF INFORMATION COLLECTION: TAS Customer Satisfaction Survey

PURPOSE:

When the IRS suspends a return because of suspected identity theft, it mails a letter to the taxpayer filing the return requesting the taxpayer verify his or her identity with the IRS within 30 days. However, many taxpayers take significantly longer than the requested 30 days and some taxpayers do not authenticate their identity with the IRS for several months. Depending on circumstances, taxpayers may verify their identity with the IRS through an internet portal, a telephone assistor, in-person through a Taxpayer Assistance Center, or in some cases by mail.

The purpose of conducting this survey is for the Taxpayer Advocate Service (TAS) to gain additional information directly from taxpayers to better understand why taxpayers often delay in authenticating their identity. This information will be combined with other IRS operational data to assist with reducing burden to taxpayers during the IRS’s identity authentication process. The quicker that legitimate taxpayers can authenticate their identity, the quicker they will receive their frozen refunds. Additionally, quicker taxpayer identity authentication reduces the administrative burden on the IRS, which has to take additional steps to issue a previously frozen refund when taxpayers significantly postpone the identity authentication process. At this time, Wage and Investment Refund Integrity Verification Office (RIVO) does not fully understand why many taxpayers delay in authenticating their identity in order to receive their frozen refund. It is unclear whether taxpayers delay as a matter of personal preference or whether the IRS process inhibits many taxpayers from authenticating their identity within 30 days. TAS and RIVO will use the information obtained from this survey in conjunction with other information to identify areas of improvement for the IRS identity authentication process. This survey effort was undertaken as a response to a recommendation in the National Taxpayer Advocate’s 2018 Annual Report to Congress (ARC).

DESCRIPTION OF RESPONDENTS:

This survey is targeted toward individual taxpayers who are most frequently wage earners.

TYPE OF COLLECTION: (Check one)

☐ Customer Comment Card/Complaint Form
☐ 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.

Name: **Jeff A. Wilson**

To assist review, please provide answers to the following question:

Personally Identifiable Information:

1. Is personally identifiable information (PII) collected? ☐ Yes ☒ No
2. If Yes, is the information that will be collected included in records that are subject to the Privacy Act of 1974? ☐ Yes ☐ No
3. If Applicable, has a System or Records Notice been published? ☐ Yes ☐ No

Gifts or Payments:

Is an incentive (e.g., money or reimbursement of expenses, token of appreciation) provided to participants? ☐ Yes ☒ No

BURDEN HOURS

Our method of collection will be online and written survey. Based on a sample of 10,000 potential respondents and a projected response rate of 10 percent, we expect to receive approximately 1,000 respondents with 9,000 non-participants. The contact time for non-respondents is based on one minute to read the pre-notification letter resulting in 367 hours. These hours are computed as follows: 22,000 x 1 minute = 366.67 burden hours. For respondents, the time to complete the survey is ten minutes. The total hours for respondents are 367 hours computed as 2,200 respondents x 10 minutes. The total burden hours for the survey are (367 + 367) = 734 hours.

As required by the printing regulations, the survey correspondence to be mailed to the selected recipients will be printed by a GPO printer company that is managed by the IRS Media and Publications unit.

Category of Respondent	No. of Respondents	Participation Time	Burden
Non-respondent	9,000	1 minute or less	150
Expected respondent	1,000	10 minutes	167
Totals	10,000		317

Estimated Response Rate: 10%

Total Burden Estimate: 317 hours

FEDERAL COST:

The anticipated cost to the Federal Government the survey documents is approximately \$39,787.. These printing and material costs are approximately \$35,000. TAS estimates that it will spend about 75 hours analyzing and summarizing the data. The fiscal year 2023 GS-15 Step 5 hourly rate is \$63.82, which produces an estimated staff cost of \$4,787.

STATISTICAL METHOD:

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 ☐ 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?

Survey participants will be randomly selected based on a stratification of the number of days it took the taxpayer to authenticate his or her identity in 2023. We are sampling at a higher rate from taxpayers who took longer than 30 days to authenticate because we really want to understand reasons for delays to determine if we can facilitate quicker responses to these letters. However, we intend to compare the responses from these strata to the strata of those taxpayers responding within 30 days to determine any significant differences between their respective responses. The population selected from will be approximately one million taxpayers identified by RICS who received and responded to Letter 4883C or Letter 5701C from the IRS in 2023 requesting that the taxpayer authenticate his or her identity. Instances of confirmed identity theft have been removed from the population to be sampled from. Taxpayers are requested to authenticate their identity within 30 of receipt of these letters, but authentication often takes place well after the 30 days. Stratifications will include taxpayers who authenticated within 30 days (a baseline group to compare to those taxpayers who took longer than 30 days); taxpayers who authenticated their identity between 31 and 180 days after being requested to do; and taxpayers who took longer than 180 days to authenticate their identity. Specifically, we will select a sample 3,000 from the approximately 733,000 taxpayers who authenticated their identity with the IRS within 30 days; a sample of 4,000 from the approximately 202,000 thousand taxpayers who took between 31 and 180 days to authenticate their identity; and a sample of 3,000 of the approximately 5,000 taxpayers who took longer than 180 days to authenticate their identity (we expect a very low response rate from this group). The sample will be randomly selected from the population within each of the three strata, by using a random number generator algorithm.

TAS will administer the survey by mail. Respondents will have the option to complete an online survey questionnaire using a QR code or by entering the URL and then a unique password. Respondents will also have the option to complete a paper survey questionnaire and return it to TAS by a postage-paid envelope. The online responses will be combined from the results of the paper survey. The paper survey questionnaires will be scanned and tabulated using survey software. The results will be compiled by TAS Research, and a final report will be prepared for internal discussion between TAS and RIVO.

Administration of the Instrument

1. How will you collect the information? (Check all that apply)
 - ☒ [X] Web-based or other forms of Social Media
 - ☐ [] Telephone
 - ☐ [] In-person
 - ☒ [X] Mail
 - ☐ [] Other, Explain – Microsoft TEAMS or ZOOM for sharing visuals.
2. Will interviewers or facilitators be used? ☐ [] Yes ☒ [X] 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.

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.

No. of Respondents: Provide an estimate of the Number of respondents.

Participation Time: Provide an estimate of the amount of time 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 responses and the participation time and 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.