

Request for Approval under the “Generic Clearance for the Customer Satisfaction Research (Survey)” (OMB Control Number: 1545-1432)

TITLE OF INFORMATION COLLECTION:

Due Diligence Webinar Survey for Non-Attendees

PURPOSE:

The Refundable Credits Program Management (RCPM) office which is part of Return Integrity and Compliance Services (RICS), communicates and monitors policy, procedures, and guidance on taxpayer and tax preparer requirements for the Earned Income Tax Credit (EITC), Child tax Credit (CTC), American Opportunity Tax Credit (AOTC), credit for other dependents (ODC), and Head of Household filing status (HOH).

With the overarching goal of helping taxpayers and preparers understand the refundable tax credits for which they are eligible, RCPM manages the administration of refundable credits through a balanced approach that encourages paid tax preparers to exercise due diligence when assisting taxpayers to apply for these credits. To accomplish these goals RCPM continually explores new approaches to educate tax preparers about their due diligence obligations. One of the approaches taken to educate tax preparers is by inviting those who have submitted multiple tax returns with erroneous credits to attend a webinar to explain their due diligence obligations to them.

To understand tax preparer’s thoughts and opinions on these webinars and their effectiveness, RCPM has partnered with Taxpayer Services Strategies & Solutions (TSSS) to conduct an online survey with those who were invited to the webinar, but chose not to attend.

DESCRIPTION OF RESPONDENTS:

Respondents for this project will be tax preparers who were invited to attend a webinar about their Due Diligence responsibilities and did not attend.

TYPE OF COLLECTION: (Check one)

- | | |
|---|--|
| <input type="checkbox"/> Customer Comment Card/Complaint Form | <input checked="" type="checkbox"/> Customer Satisfaction Survey |
| <input type="checkbox"/> Usability Testing (e.g., Website or Software | <input type="checkbox"/> Small Discussion Group |
| <input type="checkbox"/> Focus Group | <input type="checkbox"/> 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: Katharine Wilson

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

Personally Identifiable Information:

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

Gifts or Payments:

Is an incentive (e.g., money or reimbursement of expenses, token of appreciation) provided to participants? [] Yes [**X**] No

BURDEN HOURS

The total burden hours for the focus groups is = **118.75 burden hours**

Respondent Category	Number of Respondents	Participation Time	Burden Hours
Soliciting potential participants	2,850	1 minute	47.5 h
Reading participant reminders	2,850	1 minute	47.5 h
Survey participation	285	5 minutes	23.75 h
Total Burden			118.75 h

FEDERAL COST:

The total estimated cost is \$12,833.

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?
[**X**] 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?

Participants will be recruited from a list of email addresses provided by RICS. These will be the emails of those tax preparers who were invited to attend a Due Diligence webinar and did not attend.

Administration of the Instrument

1. How will you collect the information? (Check all that apply)

☒ Web-based or other forms of Social Media

☐ Telephone

☐ In-person

☐ Mail

☐ Other, Explain

2. Will interviewers or facilitators be used? ☐ Yes ☒ No

Please make sure that all instruments, instructions, and scripts are submitted with the request.

NOTE: Included in a separate attachment.