

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

TITLE OF INFORMATION COLLECTION:

Due Diligence Webinar Survey for 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 obligation. 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 these webinars and their effectiveness, including changes made based on the results of a 2025 survey (CS-24-577), RCPM has once again partnered with Taxpayer Services Strategies & Solutions (TSSS) to conduct an online survey those who were invited to the webinar and did 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 who did to attend.

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: Kathleen Darbor

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

| Category of Respondent | No. of Respondents | Participation Time | Burden Hours |
|------------------------|--------------------|--------------------|------------------|
| Non-respondent | 560 | 2 min | 18.67 hrs |
| Expected respondent | 440 | 7 min | 51.33 hrs |
| Totals | 1,000 | -- | 70.00 hrs |
| | | | |

Estimated Response Rate: 44%

Total Burden Estimate: 70 hrs

FEDERAL COST:

The total estimated cost is \$2019.60 for IRS staff time for Research Staff (see chart below).

| Description | Hours | Avg. Hourly Rate ¹ | Total |
|--------------------|-----------|-------------------------------|-------------------|
| GS-13 Project Lead | 20 | \$50.49 | \$1,009.80 |
| GS-13 Team Member | 20 | \$50.49 | \$1,009.80 |
| Totals | 40 | | \$2,019.60 |

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?

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, and did attend, a Due Diligence webinar.

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 – Microsoft TEAMS or ZOOM for sharing visuals.
2. Will interviewers or facilitators be used? ☐ Yes ☒ 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.