SUPPORTING STATEMENT A
Internal Revenue Service (IRS)
Collection of Qualitative Feedback on Agency Service Delivery
OMB Control Number 1545-2256

A. JUSTIFICATION

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. Executive Order 13571 expands on this concept to include recent developments in private sector advances in internet customer service technologies. In order to work continuously to ensure that our programs are effective and meet our customers' needs, the IRS seeks to obtain OMB approval of a generic clearance to collect qualitative feedback on our service delivery. By qualitative feedback we mean information that provides useful insights on perceptions and opinions but are not statistical surveys that yield quantitative results that can be generalized to the population of study.

This collection of information is necessary to enable the IRS to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the IRS's programs. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative, and actionable communications between the IRS and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

The IRS will only submit a collection for approval under this generic clearance if it meets the following conditions:

- Information gathered will be used only internally for general service improvement and program management purposes and is not intended for release outside of the agency (if released, procedures outlined in Question 16 will be followed);
- Information gathered will not be used for the purpose of substantially informing influential policy decisions [1];
- Information gathered will yield qualitative information; the collections will not be designed or expected to yield statistically reliable results or used as though the results are generalizable to the population of study;
- The collections are voluntary;

[1] As defined in OMB and agency Information Quality Guidelines, "influential" means that "an agency can reasonably determine that dissemination of the information will have or does have a clear and substantial impact on important public policies or important private sector decisions."

- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government;
- The collections are non-controversial and do not raise issues of concern to other Federal agencies;
- Any 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 near future; and
- With the exception of information needed to provide renumeration for participants of focus groups and cognitive laboratory studies, personally identifiable information (PII) is collected only to the extent necessary and is not retained.

If these conditions are not met, the IRS will submit an information collection request to OMB for approval through the normal PRA process.

To obtain approval for a collection that meets the conditions of this generic clearance, a standardized form will be submitted to OMB along with supporting documentation (e.g., a copy of the comment card). The submission will have automatic approval, unless OMB identifies issues within 5 business days.

The types of collections that this generic clearance covers include, but are not limited to:

- Customer comment cards/complaint forms
- Small discussion groups
- Focus Groups of customers, potential customers, delivery partners, or other stakeholders
- Cognitive laboratory studies, such as those used to refine questions or assess usability of a website
- Qualitative customer satisfaction surveys (e.g., post-transaction surveys; opt-out web surveys)
- In-person observation testing (e.g., website or software usability tests)

The IRS has established a manager/managing entity to serve for this generic clearance and will conduct an independent review of each information collection to ensure compliance with the terms of this clearance prior to submitting each collection to OMB.

2. USE OF DATA

Improving agency programs requires ongoing assessment of service delivery, by which we mean systematic review of the operation of a program compared to a set of explicit or implicit standards, as a means of contributing to the continuous improvement of the program. The IRS will collect, analyze, and interpret information gathered through this generic clearance to identify strengths and weaknesses of current services and make improvements in service delivery based on feedback. The solicitation of feedback will target areas such as: timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public. If this information is not collected, vital feedback from customers and stakeholders on the IRS's services will be unavailable.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

If appropriate, agencies will collect information electronically and/or use online collaboration tools to reduce burden.

4. EFFORTS TO IDENTIFY DUPLICATION

No similar data are gathered or maintained by the IRS or are available from other sources known to the IRS.

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

All efforts will be made to minimize the burden on small businesses or other small entities in the event that data will be needed pertaining to these entities on emerging IRS technologies. Extensive screening of potential entities will be conducted prior to any contact, and pre-testing of any survey instrument will be performed to ensure proper procedures for contact and re-contacts in an effort to minimize burden. The number of respondents will be held to a minimum. Current public information concerning businesses will be reviewed for any available information pertaining to the study prior to the implementation of the study. All efforts will be made to avoid duplication of any other government or outside-of-government agency's research projects, as the purpose is not to replicate survey research studies.

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

Because the planned collection of data is expected to be an on-going effort, it has the potential to have immediate impact on all form design changes and emerging interactive systems within the IRS. Its delay would sacrifice potential gain in forms design and improved systems within the IRS. Each research project will be a one-time study. Therefore, although each study will occur only once, there will be a series of one-time projects that will, over time, allow for suggestions, modifications and alterations in an on-going manner.

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

There are no special circumstances. The information collected will be voluntary and will not be used for statistical purposes.

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 Online Services (OLS) project moving through other areas of the IRS. Care is taken to ensure that OLS efforts do not duplicate those of opinion research or surveys conducted by contractors at the request of the IRS subject matter specialists.

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 (91 FR 44972), dated July 17, 2026.

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

The IRS will not provide payment or other forms of remuneration to respondents of its various forms of collecting feedback. Focus groups and cognitive laboratory studies are the exceptions.

In the case of in-person cognitive laboratory and usability studies, the IRS may provide stipends of up to $40. In the case of in-person focus groups, the IRS may provide stipends of up to $75. If respondents participate in these kinds of studies remotely, via phone, or Internet, any proposed stipend needs to be justified to OMB and must be considerably less than that provided to respondents in in-person studies, who have to travel to the agency or other facility to participate. If such information collections include hard-to-reach groups and the agency plans to offer non-standard stipends, the IRS will provide OMB with additional justifications in the request for clearance of these specific activities.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

If a confidentiality pledge is deemed useful and feasible, the IRS will only include a pledge of confidentiality that is supported by authority established in statute or regulation, that is supported by disclosure and data security policies that are consistent with the pledge, and that does not unnecessarily impede sharing of data with other agencies for compatible confidential use. If the agency includes a pledge of confidentiality, it will include a citation for the statute or regulation supporting the pledge.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No questions will be asked that are of a personal or sensitive nature.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The IRS estimates that there will be approximately 175,000 respondents and a total burden of 30,000 (10,000 annually) hours during this three-year approval period. A variety of instruments and platforms will be used to collect information from respondents. This estimate is based on the number of collections we expect to conduct over the requested period for this clearance.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

No costs are anticipated.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The Agency may incur costs in setting up focus group, small discussion, or testing environments to include such things as hiring contractors, facilitators or moderators, travel to customer sample locations, renting meeting space, providing remuneration, etc. Costs will be determined on an individual project basis and will be included in the ICR provided to OMB for each project to be conducted.

15. REASONS FOR CHANGE IN BURDEN

The IRS is making this change request submission to increase the bank of burden hours.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Feedback collected under this generic clearance provides useful information, but it does not yield data that can be generalized to the overall population. Findings will be used for general service improvement but are not for publication or other public release.

Although the IRS does not intend to publish its findings, the IRS may receive requests to release the information (e.g., congressional inquiry, Freedom of Information Act requests). The IRS will disseminate the findings when appropriate, strictly following the IRS's "Guidelines for Ensuring the Quality of Information Disseminated to the Public," and will include specific discussion of the limitation of the qualitative results discussed above.

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 approval periods. Would-be respondents might be inclined to refuse to participate if the form carries a date that is expired or is soon to expire.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.