Request for Approval under the "Generic Clearance for the Collection of Routine Customer Feedback" (OMB Control Number: 1545-2256)

TITLE OF INFORMATION COLLECTION: Online Accounts Usability Testing

PURPOSE:

The Internal Revenue Service (IRS) is advancing its digital service offerings in alignment with the 21st Century Integrated Digital Experience Act (IDEA Act), focusing on enhancing the Online Account (OLA) web application to mirror digital interactions provided by financial and e-commerce sectors. Recognizing the necessity to evolve based on taxpayer expectations, the IRS has conducted comprehensive usability testing, including usability and comprehension tests, focus groups, and satisfaction surveys, to refine OLA's design and functionality. Continuing this trajectory, the IRS introduced new features in FY 2022, such as printing authorizations, enabling payments, and updating addresses directly through OLA. To ensure these enhancements meet user needs and maintain high satisfaction levels, the IRS and Pacific Consulting Group are continuing the OLA Usability Testing study. This usability testing research, conducted remotely via Teams, aims to gather taxpayer feedback on taxpayer usage, focusing on ease of use and design of the OLA, clear communication regarding payment plans and notifications (CP521), trust in IRS security and privacy protocol, and ultimately improving customer satisfaction and service levels.

DESCRIPTION OF RESPONDENTS:

The population of interest is taxpayers who have an online account and who have received a CP 521 notice. The IRS will provide a sample dataset of OLA users to a third-party contractor (Pacific Consulting Group) who will handle recruitment, testing, analysis, and reporting. Usability testing sessions will be handled 100% remotely.

TYPE OF COLLECTION: (Check one)

[ ] Customer Comment Card/Complaint Form	[ ] Customer Satisfaction Survey
[x] Usability Testing (e.g., Website or Software	[ ] Small Discussion Group
[ ] Focus 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: John DAttoma

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

Personally Identifiable Information:

1. Is personally identifiable information (PII) collected? [x] 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 [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? [x] Yes [ ] No

Justification:

The Contractor will pay participants $100 for a 60-minute interview session. The incentive rates are necessary in order to successfully and efficiently recruit the population that has experience using the IRS Online Account while asking them to log into their personal account and screen share.

- Asking a participant to share personal information with a researcher can be a sensitive topic and incentives must be high enough to garner interest but not too high to elicit suspicion.
- Since participants are being asked to take time out of their workday to provide information, the incentive rate must be competitive with what participants earn in an hour of work. Using a slightly higher incentive rate will increase the likelihood that we are able to complete the recruitment and gather high quality participants for the interviews.

BURDEN HOURS

Category of Respondent	**No. of Respondents**	**Participation Time in Minutes**	**Burden in hours**
Contacting possible participants for studies	2000	20	667
Participant screening and availability through email	36	10	6
Participant interview scheduling and access	100	10	16
Conducting interviews	36	60	36
Total			**725**

Estimated Response Rate: 5%

Total Burden Estimate = 725 hours

FEDERAL COST: The estimated annual cost to the Federal government is $63,901.97

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

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?

IRS has a data set of approximately 5.17 million unique users who have accessed their online account at least once. Of those users, approximately 2.1 million users logged into their online account for the first time in processing year 2019. IRS will specifically target users who have received a CP521 notice. We will draw a random sample from our sample frame (also know as the universe of potential respondents). This approach will allow us to draw a representative sample from the universe of users who logged into their online accounts in 2023 and received a CP521 notice. We generate our sample frame by a series of SQL operations aimed at identifying unique taxpayers (TINs), focusing on those with the most recent notice dates.

The targeted groups for our study are determined by joining various datasets, including CP521 notice recipients, online account login records (OLS), enhanced e-authentication details, and primary filer information from IRTF_F1040 records. This comprehensive method ensures that we only consider individuals who logged into their accounts in 2023, have a valid SSN, and meet specific criteria related to their tax filings.

Our sampling criteria have expanded to include demographic and financial indicators. Notably, we will incorporate an armed forces indicator to identify military service members, income categories to segment participants based on their adjusted gross income. Additionally, combining zip codes with census data provides us with an urban-rural indicator, and lastly, we will have an indicator for international taxpayers and Spanish speaking taxpayers. These demographics will enhance our understanding of diverse taxpayer experiences.

This strategy aims to engage a broader, more diverse group of participants. To ensure a high response rate and public trust, we plan to contact a subset of this population, estimated between 1,000 to 2,000 potential participants, via email and phone. Following the initial outreach, selected respondents will be invited to participate in our study, aiming for a final sample size of 36 participants. This sample will include backup participants to guarantee we meet the minimum requirement for our usability testing sessions,

We will document all decisions and methodologies in the sampling process in our final report. This ensures transparency and reproducibility of our research findings, laying a solid foundation for future studies.

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

[x] Other, Explain – Microsoft TEAMS or ZOOM for sharing visuals.

2. Will interviewers or facilitators be used? [x] Yes [ ] No