SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Improving Customer Experience (OMB Circular A-11, Section 280 Implementation)
OMB Control Number 1545-2290

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

On September 11, 1993, President Clinton issued Executive Order 12862, "Setting Customer Service Standards" which clearly define his vision that the Federal agencies will put the people first. Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. Section 1(b) of Executive Order 12862 requires government agencies to "survey customers to determine the kind and quality of services they want and their level of satisfaction with existing services" and Section 1(e) requires agencies "survey front-line employees on barriers to, and ideas for, matching the best in business."

On March 30, 2016, President Obama established the Core Federal Services Council, which again emphasized the need to deliver world-class customer service to the American people. The Council, composed of the major high-volume, high-impact Federal programs that provide transactional services directly to the public, were encouraged "to improve the customer experience by using public and private sector management best practices, such as conducting self-assessments and journey mapping, collecting transactional feedback data, and sharing such data with frontline and other staff."

In March 2018, the Administration of President Trump launched the President's Management Agenda (PMA) and established new Cross-Agency Priority (CAP) Goals. Excellent service was established as a core component of the mission, service, stewardship model that frames the entire PMA, embedding a customer-focused approach in all of the PMA's initiatives. This model was also included in the 2018 update of the Federal Performance Framework in Circular A-11, ensuring 'excellent service' as a focus in future agency strategic planning efforts. The PMA included a CAP Goal on Improving Customer Experience with Federal Services, with a primary strategy to drive improvements within 25 of the nation's highest impact programs. This effort is supported by an interagency team and guidance in Circular A-11 requiring the collection of customer feedback data and increasing the use of industry best practices to conduct customer research.

From 2021-2023, President Biden issued Executive Orders 14058, *Transforming Customer Experience and Service Delivery to Rebuild Trust in Government*, 13985, *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*, and 14091, *Further Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*. The Executive Orders, taken as a whole, direct agencies, including the Social Security Administration (SSA), to take specific actions to improve customer experience and, in doing so, to focus on improving customer experience for members of underserved communities. Furthermore, President Biden's Management Agenda contains a Priority titled Delivering Excellent, Equitable, and Secure Federal Services and Customer Experience, which, among other things, seeks to improve the

service design, digital products, and customer-experience management of Federal High Impact Service Providers, including SSA, by reducing customer burden, addressing inequities, and streamlining processes.

These Presidential actions and requirements established an ongoing process of collecting customer insights and using them to improve services. This request enables the Internal Revenue Service (hereafter "the Agency") to act in accordance with OMB Circular A-11 Section 280, and Executive Orders 14058, 13985, and 14091 to ultimately transform the experience of its customers to improve both efficiency and mission delivery and increase accountability by communicating about these efforts with the public.

2. USE OF DATA

The Agency collects, analyzes, and interprets information gathered through this generic information collection request (ICR) to identify services' accessibility, navigation, and use by customers, and make improvements in service delivery based on customer insights gathered through developing an understanding of the user experience interacting with Government.

For the purposes of this request, "customers" are individuals, businesses, and organizations that interact with a Federal Government agency or program, either directly or via a Federal contractor.

"Service delivery" or "services" refers to the multitude of diverse interactions between a customer and Federal agency such as applying for a benefit or loan, receiving a service such as healthcare or small business counseling, requesting a document such as a passport or social security card, complying with a rule or regulation such as filing taxes or declaring goods, utilizing resources such as a park or historical site, or seeking information such as public health or consumer protection notices.

Under this request, three types of activities are being conducted to generate customer insights:

Customer Research (User Persona and Journey Map Development): A critical first component of understanding customer experience is to develop customer personas and journey maps. This process enables the Agency to more deeply understand the customer segments they serve and to organize the processes customers interact with throughout their engagement with the Federal entity to accomplish a task or meet a need. In order to adequately capture the perspective of the customer and the barriers or supports that exist as they navigate these journeys, it is necessary to directly interact with customers rather than relying solely upon the Agency's stated policy of how a process should work or employees' interpretation of how services are delivered. This can occur through a variety of information collection mechanisms that include focus groups, individual intercept interviews at a service site, shadowing a user as they navigate a Federal service and documenting their reactions and frustrations, customer free-response comment cards, or informal small discussion groups.

Regardless of the format, the Agency applies Human Centered Design (HCD) Discovery methods to generate personas and journey maps, ultimately identifying customer insights. An approach to recruiting participants, resources for preparing and structuring interviews, and a

consent form for interviewees can be found at https://www.gsa.gov/cdnstatic/HCD-Discovery-Guide-Interagency-v12-1.pdf. This document is also included in the package.

Insights documented, summarized and presented in customer personas and journey maps can then be shared across the program, the Agency, other Federal, State, and Local government stakeholders and even with the public to validate and discuss common themes identified. These products can be used as "indicator lights" for where more rigorous qualitative and quantitative research can be conducted to improve Federal service delivery.

Publicly shared personas and journey maps will include language that qualifies their use (see question #16), and high-level, non-identifying descriptive statistics of the population(s) interviewed to develop it (ex. "25 Service members that transitioned to civilian employment within the last decade, 14 female, 11 male, 21 enlisted and 4 officers) to ensure that the perspective represented is understood. Quotes or insights will never be associated with an actual individual unless they have signed a release form (see link above for template) and this was included in the specific collection request.

Customer Feedback (Satisfaction Survey): Surveys to be considered under this generic clearance will only include those surveys modeled on the OMB Circular A-11 CX Feedback survey to improve customer service by collecting feedback at a specific point during a customer journey. This could include submitting a form online on a Federal website, speaking with a call center representative, paying off a loan, or visiting a Federal service center.

In an effort to develop comparable, government-wide scores that will enable cross-agency or industry benchmarking (when relevant) and a general indication of an agency's overall customer satisfaction, High Impact Service providers must refer to OMB Circular A-11 Section 280 for required survey question wording and organization.

As part of the Customer Experience CAP goal's strategy to increase transparency to drive accountability, the feedback data collected through the A-11 Standard Feedback survey is meant to be shared with the public. This collection is part of the government-wide effort to embed standardized customer metrics within high-impact programs to create government-wide performance dashboards. Data collected from the questions listed above will be submitted by the Agency to OMB quarterly for updating of customer experience dashboards on performance.gov. This dashboard will also include the total volume of customers that passed through the transaction point at which the survey was offered, the number of customers the survey was presented to, the number of responses, and the mode of presentation and response (online survey, in-person, post-call touchtone, mobile, email). This will help to qualify the data's representation by showing both the response rate and total number of actual responses.

User Testing of Services and Digital Products: Agencies should continually review, update and refine their service delivery, including communication materials, processes, supporting reference materials, and digital products associated with a Federal program. This often requires "field testing" program informational materials, process updates, forms, or digital products (such as websites or mobile applications) by interacting with past, existing, or future customers and soliciting feedback. These activities can include cognitive laboratory studies, such as those used

to refine questions on a program form to ensure clarity, demo kiosks at a service center where customers can provide informal feedback while waiting for a service, or more formally scheduled in-person observation testing (e.g., website or software usability tests). These information collection activities are more specific than broad customer research and related to a particular artifact / product of a Federal program. As such, there will be a more structured interview / set of questions than more open-ended customer research. Findings from these activities are meant to support the design and implementation of Federal program services and digital products and may only be shared in an anonymized / in aggregate if a particular insight is useful to include as part of a customer persona, journey map, or common lesson learned for improving service delivery.

The Agency will only submit under this generic clearance if it meets the following conditions:

- The collections are voluntary;
- The collections are low-burden for respondents (based on considerations of total burden hours or burden hours per respondent) and are low-cost for both the respondents and the Federal Government;
- The collections are non-controversial;
- Any collection is targeted at the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the near future;
- Personal identifiable information (PII) is collected only to the extent necessary and is not retained;
- Information gathered is intended to be used for general service improvement and program management purposes
- Upon agreement between OMB and the agency all or a subset of information may be released as part of A-11, Section 280 requirements only on performance.gov. Additionally, summaries of customer research and user testing activities may be included in public-facing customer journey maps.
- Additional release of data must be coordinated with OMB.

This clearance will help the Agency to establish a process where customer experience is regularly monitored and measured. The results will assist the Agency in the planning and decision-making processes to improve the quality of the Agency's products and services.

Results from feedback activities and surveys will be used to measure against established baseline standards and for measuring the Agency's progress toward defined goals.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are neither legal nor technical obstacles to the use of technology in these information collection activities. The determination to use technology, and which technology to use, will be based on the type of information collected and the utility and the availability of specific technology to each respondent in a proposed customer research activity or feedback survey.

4. EFFORTS TO IDENTIFY DUPLICATION

The Agency will work to ensure the streamlining of all customer research and feedback surveys under this clearance. The Agency will also work to reduce existing customer feedback surveys and questions into alignment with the A-11 Standard CX Feedback survey as part of a coordinated Agency-wide customer program. The information to be provided on these surveys will not be duplicated on any other information collection.

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

The information collected in these surveys will represent the minimum burden necessary to evaluate customer experience with the Agency's programs and processes. The Agency will minimize the burden on respondents by sampling as appropriate, asking for readily available information, and using short, easy-to-complete information collection instruments.

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

Without regular mechanisms for collecting and generating customer insights, the Agency is not able to provide the public with the highest level of service. These activities will be coordinated to ensure that most individual respondents will not be asked to respond to more than one survey instrument per transaction or to participate in more than one qualitative feedback or testing activity.

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

These surveys will be consistent with all the guidelines in 5 CFR 1320.5, especially those provisions in subsection (g) which require that a statistical survey be designed to produce results that can be generalized to the universe of study. There are no special circumstances that would cause this information collection to be conducted in an unusual or intrusive manner. All participation will be voluntary. Should the Agency need to deviate from the requirements outlined in 5 CFR 1320, individual justification will be provided to OMB on a case-by-case basis.

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register notice dated August 19, 2026 (91 FR 53694), IRS received no comments during the comment period regarding this collection.

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

The standard will be no payment or gift to respondents for participation. If any payments are proposed, the Agency will submit specific justification for each proposed use as part of the completed package submitted to OMB.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Activity and survey instructions will provide all necessary assurances of confidentiality to the respondents. Although there is no requirement for such an assurance in statute, the quality of this type of information requires respondent candor and anonymity.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

In general, IRS's generic clearances under this OMB control number will not contain any questions of a sensitive nature. If IRS identifies a question of a sensitive nature for a specific clearance, we will discuss this in the clearance request.

12. ESTIMATE BURDEN OF INFORMATION COLLECTION

A variety of instruments and platforms will be used to collect information from respondents. The annual burden hours requested (101,125) are based on the number of collections we expect to conduct over the requested 3-year approval period for this clearance.

Customer Interviews: The respondent burden averages from five (5) minutes to one hundred and twenty (120) minutes for interviews or focus groups, dependent on the individual activity. This estimation has been based on previous customer research activities conducted by Federal customer experience teams. The Agency estimates that across all sub-components and services, there will be up to 500 individual interviews averaging 30 minutes each.

Focus Groups: The Agency estimates that there will be approximately 450 potential participants. The Agency estimates that there will be segmented focus groups held each year with an average of thirty participants per group. This clearance estimates that each member of a focus group is expected to spend an average of 1.5 hours per group.

Customer Feedback (Satisfaction Survey): Industry best practice is to present every customer the opportunity to provide feedback (8 minutes or less) at each instrumented touchpoint/transaction in a customer journey (e.g. after completing an application, completing a call at a call center, or visiting an in-person service center). The Agency will specify the total possible number of respondents based on estimated annual volume, but this information collection sets a ceiling estimate of 2,000,000 respondents with 100,000 hours annually.

Testing of Services and Digital Products: The Agency estimates that there may be approximately 400 potential respondents. Simple user testing (15 minutes or less) can be useful for a variety of digital product and service initiatives across the Agency (e.g. basic website design updates, communications revisions). Expecting each instance to have on average of 20 users, and up to 75 services/products tested each year.

User Testing: Additionally, more extensive cognitive laboratory or in-person observations can occur for newly launched products (e.g. mobile applications or re-designs of process steps) requiring an average of 30 minutes per respondent. Expecting each instance to have an average of 30 users, and up to 33 new services/products tested each year across the Agency. The Agency estimates that this adds 200 respondents to the clearance.

The Agency will keep track of the above activities to accurately update burden calculations yearly.

Type of Information Collection	Number of Respondents	Responses (per respondent)	Time per response (approx.)	Total Burden hours
Customer Interviews	500	1	0.5 (30 minutes)	250
Focus Groups	450	1	1.5 (90 minutes)	675
Feedback Survey	2,000,000	1	0.05 (3 minutes)	100,000
User Testing (Rapid Feedback)	400	1	0.25 (15 minutes)	100
User Testing (Deep Dive)	200	1	0.5 (30 minutes)	100
Total	**2,001,550**			**101,125**

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

No costs for respondents 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 generic clearance (GEN IC) request provided to OMB for each project to be conducted.

15. REASONS FOR CHANGE IN BURDEN

There are no changes to the scope of the generic clearance. IRS is decreasing the burden hours by 48,875 hours due to Agency Estimate.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

No attempt will be made to generalize the findings from these three groups of activities to be nationally representative or statistically valid. They are meant to compliment and help to contextualize performance and evaluation data as part of a three-pronged approach to understanding Federal program implementation and opportunities for improvement (Performance, Evaluation, and "Feedback" data[1]).

[1]

Customer Research: Insights gleaned from qualitative customer research may be presented publicly in the format of a conceptual user persona or customer journey map. Customer research can take anywhere from 6 weeks for a short sprint to a full fiscal year, depending on the specific project. The Agency expects most journey mapping efforts to last approximately 6 months, with a user persona and journey maps ready for feedback (both from internal and external to government stakeholders) within one month of completing customer research.

Publicly available Journey maps will include specific language to contextualize their use and will be included in specific requests. This language can include something like:

What should I know about journey maps?
Journey maps are living documents—continually refined and revisited. There is never a "final" version, and these maps are meant to serve as a summary of the voices of actual customers of U.S. Government services. A map may not precisely document the way a Government program is meant to be navigated, accessed, or used. It might not capture every government program or resource available to a customer segment. However, it is the product of a qualitative research approach to gather insights from customers' actual experiences. These findings can help us to identify areas for high-impact improvements across delivery channels and organizational silos.

Customer Feedback: Once touchpoint surveys are implemented at transaction points along the customer journey interacting with Federal services, data from the A-11 Standard CX Feedback survey will be submitted to OMB quarterly for review and publication in a summary dashboard on performance.gov.

This data will include:

- Specific transaction point at which the survey was administered
- Total volume of customers that interacted at this transaction point during the given quarter
- Total volume of customers that were presented with the survey
- Total number of customers who completed the survey
- Mode(s) of collection (ex. online, over mobile, over the phone, paper form)
- Specific survey instrument that shows the Agency's wording of standard A-11 CX Feedback survey

The purpose of collecting volume and response numbers is to share customer feedback measures in context of the response rate and total volume of responses to qualify interpretation of the CX feedback data.

Testing of Services and Digital Products: Similar to Customer Research, this can range from short two-day rapid feedback from users within an Agile product development sprint or longer effort to gather more extensive feedback from multiple physical locations.

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. EXCEPTION TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement for this collection.