

Office of Management and Budget (OMB)

Clearance Package

Internal Revenue Service (IRS)

2007 Hispanic Internal Revenue Employees (HIRE)

National Conference –

Practitioner Focus Groups

Small Business/Self-Employed Operating Division

**Internal Revenue Service
Small Business/Self-Employed Research
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Background

Based on information from the U.S. Census Bureau, the population of people (in the United States) who do not speak English has been growing rapidly in the past decade. The Internal Revenue Service (IRS) expects that the number of encounters with Limited English Proficient (LEP) customers will continue and will increase for many years.

On August 11, 2000, President Clinton issued Executive Order 13166 requiring each Federal agency to examine its services and implement programs allowing LEP persons to meaningfully access those services. In response to the order, IRS Commissioner Charles Rossotti established the Multilingual Initiative (MLI) and implemented an IRS policy that committed the IRS to assist LEP persons in meeting their tax responsibilities.

The MLI Strategy Office and an MLI Executive Council were established within the IRS to meet the following commitment:

“The IRS commits to provide top quality service to each taxpayer, including those who lack a full command of the English language. The needs of these taxpayers will be included in the agency strategic and tactical plans consistent with available resources. Our workforce will have the essential tools necessary to interact appropriately with our diverse taxpayer base.”¹

The Director of SB/SE Research is a key member of the MLI Executive Council and is responsible for all MLI activities within SB/SE. SB/SE Research supports the Director, the Strategy Office and the Executive Council in critical research efforts which include assessments to determine LEP taxpayer language needs, testing programs and tools for LEP assistance, and monitoring the effectiveness of the language assistance program on a regular basis. The Hispanic Internal Revenue Employees (HIRE) organization has historically been a proactive and effective partner with SB/SE in supporting MLI efforts within the IRS.

The National Conference sponsored by HIRE offers a unique opportunity for the IRS to solicit the opinions, experiences, and ideas of tax practitioners about important issues for multilingual and non-English speaking taxpayers. These practitioners have the most extensive experience and understanding of the problems faced by these taxpayers. The efforts of the MLI Strategy Office would benefit greatly at this time from practitioner input. Many initiatives are in process and changes based on practitioner input could be made at this time to improve service to practitioners and taxpayers with special needs based on language.

¹ http://mli.web.irs.gov/v3/about_mli/IRSMultilingualPolicyStatement.asp

Objectives

The objectives are:

1. To understand tax practitioners' satisfaction with IRS products and services developed for multilingual and non-English speaking taxpayers;
2. To learn how to improve IRS products and services for multilingual and non-English speaking taxpayers; and
3. To learn what the practitioners feel are the greatest needs of multilingual and non-English speaking taxpayers.

Methodology

We propose that a focus group interview be conducted with tax practitioners to achieve the research objectives described above concerning how the IRS serves multilingual and non-English speaking taxpayers.

Focus group interviews are proposed because this technique would allow us to achieve the desired objectives, acquiring the opinion information required. As a type of group interview, focus groups use group interaction to stimulate relatively spontaneous responses to the supplied topics. The goal is to explore the feelings, opinions and beliefs people hold, and to learn how these feelings shape overt behavior. Focus groups provide insight and direction rather than quantitatively precise or absolute measures. They are useful for gathering information in a given field and generating hypotheses based on participants' opinions. The main advantage focus groups offer is the opportunity to observe considerable interaction on a topic in a limited period of time. An important aspect of focus groups is that they give rise to insights and solutions that may not come about without them.

Trained focus group moderators from the SB/SE Research division will conduct the group interviews at the 2007 National HIRE Conference to be held the week of July 22 in Orlando, Fl. Focus group participants will be solicited from the tax practitioners attending the Conference. One focus group will be conducted on July 25. No incentives will be offered to participants.

The market segment of interest for this research consists of tax practitioners who serve and are familiar with the needs of multilingual and non-English speaking taxpayers. These are the entities that we hope to impact by using the results of the focus groups to effect changes concerning the focus group topics.

The focus group will consist of from 10 to 12 participants and will be limited to two hours in duration. The SB/SE Research personnel conducting the focus groups will screen potential participants. It is estimated that Research personnel will speak to approximately 60 individuals before inviting 20 of them to participate in the group. Research will issue approximately 20 invitations for the group, since past experience shows that 8 to 10 people out of those 20 will actually come to the focus group. A screening guide has been developed to ensure that all focus

group participants have the experience to offer opinions on the topics. If a practitioner meets the criteria, they will be invited to participate in a focus group. Appendix A contains the screener guide.

Two trained focus group moderators from the SB/SE Research staff will moderate the focus group. They will use moderator guides developed for the topic. The questions contained in the guide support the objectives. Appendix A also contains the moderator's guide. One moderator will facilitate and one will take notes during each group. The sessions will also be taped (audio).

The cost of this study will be the travel costs to the IRS incurred by the two SB/SE Research moderators. No cost will be incurred by focus group participants.

SB/SE Research will document the results of the focus group in a formal research report for the MLI Strategy Office. The findings section of the report will summarize the responses for each question from the moderator's guide and SB/SE Research will offer conclusions, if appropriate, based on the group results.

Burden Estimates

The estimate of taxpayer burden for this research is based on the approach described in Methodology.

Screening Burden Estimate

For screening, we will assume that 60 people will be screened before 20 invitations are issued. We will assume that 20 invitations should be issued to ensure that 10 people will be present for each focus group. Each screening contact will average three minutes.

Estimated number of potential participants screened for the focus group.....	60
Estimated screening time per potential participant.....	3 minutes
Total estimated burden (time) for screening.....	3 hours

Focus Group Burden Estimate

For the focus group burden, we will assume a maximum number of 12 participants in the focus group which will last no longer than two hours.

Estimated number of participants for the focus group.....	12
Maximum time per focus group.....	2 hours
Total estimated participant burden (time) for the focus group.....	24 hours

Total Burden Estimate

The total burden estimate in time is 27 hours.

Privacy, Security and Disclosure Requirements

SB/SE Research will ensure the privacy of those who participate in the focus groups. During the focus groups, no taxpayer identifying information will be obtained about the participants. First names only will be used to facilitate discussion. Audiotapes made during the focus groups will be used to document notes for the report and then will be destroyed. Research will apply fair information and record-keeping practices to ensure protection of privacy of all participants. The criteria for disclosure, as specified in the Privacy Act, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code, provide for the protection of taxpayer information as well as its release to authorized recipients. SB/SE Research will ensure adherence to these standards, where applicable.

SB/SE Research will also ensure that security requirements are followed regarding the information obtained during the groups, according to the Internal Revenue Manual (IRM) 1.7 (Research and Analysis for Tax Administration) and applicable federal guidelines, including the Federal Information Security Management Act of 2002 (FISMA). The information will be stored on the SB/SE Research computer system located in a secured area. The information will be maintained in a restricted access folder, so that only those researchers participating in the project will have access to the information (either on paper or electronically).

The information Research obtains from the survey will be used only for this research project. Once the project is complete, the information (paper and electronic) obtained for this project will be archived for one year and then destroyed.

Tallies and Other Information

SB/SE Research will provide the following information to OMB within 90 days following the focus group which will be held on July 25, 2007:

1. Findings (a brief summary of significant findings)
2. Number of Conference attendees screened for the focus group
3. Number of Conference attendees invited to participate in the focus group
4. Number of participants in the focus group
5. Date, time, and location of the focus group

Appendix A. Screener and Moderator’s Guide for HIRE Practitioner Focus Groups

Screener Guide for HIRE Practitioner Focus Groups

Hello, my name is _____ and I am an employee of the Internal Revenue Service. I am recruiting approximately 12 tax practitioners to participate in a focus group interviews that will be held during this conference. Management at IRS has asked me to conduct the interview to gather ideas and opinions about your experiences with serving multilingual and non-English speaking taxpayers.

First, may I ask a few qualifying questions?

Question 1: Do you prepare taxes for taxpayers who are multilingual or do not speak English?

If the preparer does not prepare returns for these taxpayers, then go on to the next potential recruit. If you feel they have substantial experience, then go to Question 2.

Question 2: In the last year, have you used any products and services created by the IRS to specifically help these taxpayers? Do you consider yourself familiar with any of these products? Do you feel you’d like to contribute ideas on improving the products and services?

If the practitioner indicates that they have used the products/services enough to have an opinion about any of them and you feel that the practitioner shows the experience to be able to participate, then invite the practitioner to participate in the focus group.

We would like to invite you to participate in the focus group on with about eleven other tax practitioners. Again, we want to hear your opinions, views and ideas. The session should take approximately 2 hours at _____ am/pm in Room _____.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. We estimate the time required to be two hours. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111Constitution Ave. NW
Washington, DC 20224

Moderator’s Guide for HIRE Practitioner Focus Groups

Hi! My name is _____ and I’m a focus group moderator from the Internal Revenue Service. This is my co-moderator _____.

The IRS has a strong commitment to providing services and products to multilingual taxpayers and to taxpayers who do not speak English – services and products that allow these citizens to meet their tax obligations without undue burden.

Before we start, let me ask how many of you have ever participated in a focus group before? For those of you who have not, let me explain. A focus group is research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

We have some ground rules that I would like to go over:

The IRS has arranged this room during this conference for you to speak with us. We only need to know your first name in order to keep the discussion moving.

There are no **right or wrong answers**. Everyone’s opinion is valuable so I’d like everyone to participate. Please speak one-at-a-time, loudly, and clearly.

I will be watching our time and directing our conversation. My co-moderator will be the note taker. Because it’s hard to listen to your comments and capture everything, we will also tape this session. The tape will only be used to refresh our memory and to ensure that we convey your ideas and opinions accurately in the report. **(NO NAMES WILL BE USED IN THE REPORT)** Once the report is written, the tape is destroyed.

We will be here about 2 hours. There will be no formal break; however, if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please come back quickly. Your comments are very important to us. Please turn off any cell phones and/or beepers.

We are required by law to report to you the OMB control # for this public information request. That number is 1545-1349.

Warm Up

Let’s begin! Please give me your first name only, how long you’ve been in business and what types of returns you prepare. Note: Go around the table.

General Questions

Can you give us an idea of the kind of clients you work with and the types of services you provide in your practice? (Probe: clients: individuals, small business, self employed or large business/services: tax preparation, recordkeeping, employment taxes) (Go around the table)

How would you briefly describe your work with multilingual or non-English speaking taxpayers? (Probe: how often, how complex, is it a major part of your practice, etc.)

On Clients Who Do Not Speak English Fluently

Approximately, how many of your clients do not speak English fluently? What are the languages they speak?

How do your clients provide for any language assistance they may need? (Probe: Do you provide translation services, do they provide their own translation, do they use minors (people under the age of 18) to interpret for them?)

Tell me about your clients’ experiences with the IRS’s language services? (Probe: For example, over-the-phone interpreter services (dial 1-800 number), oral translation services, written translation services, Low Income Tax Clinic services, Español website)

If their clients have not used IRS services, ask why?

IRS Language Services Experiences

I would like to hear briefly about your experiences with the IRS’s language services? (Probe: For example, over-the-phone interpreter services (dial 1-800 number), oral translation services, written translation services, Low Income Tax Clinic services, Español website)

If you have not used IRS’s services, ask why? Do you provide your own language services? (Probe: If they provide their own language services, what languages do they assist with and language services do they provide?)

Have you or your clients worked with any of the IRS’s organizations? (LMSB, W & I, TE/GE, SB/SE: Campus Compliance Services, Collection, Communications, Liaison & Disclosure, Counsel, Examination) If so, which ones?

How was your experience with the IRS as they related to language issues your clients may have had? (Probe: timely, delays, courtesy, accuracy of information)

Were there any delays in providing you or your clients’ services because language assistance was needed? (Probe: Which organizations cause the delay? (LMSB, W & I, TE/GE, SB/SE: Campus Compliance Services, Collection, Communications, Liaison & Disclosure, Counsel, Examination))

What was the delay? (Probe: The IRS did not respond to your request for an interpreter, IRS did not translate a letter for your clients)

What impact did the delay in the IRS providing language assistance by an IRS organization have on you or your clients? (Probe: It made things burdensome for your clients, your clients had to pay extra penalties and taxes, the delay resulted in a stat notice?)

Did the IRS explain to you or your clients the options available for translation services?

Have you or your clients been unable to receive the language assistance you need with the IRS? If so, what language assistance is needed?

Overall, how satisfied were you with the language services provided by the IRS?

Over-the-Phone Interpreter (OPI) Services Experiences

How many of you are familiar with the over-the-phone interpreter (OPI) services? (*Show of hands*)

We recently conducted a test to see if over-the-phone interpreter services would provide assistance to taxpayers that do not speak English fluently. Did you or your clients use this service recently? (*Show of hands*)

If some of the practitioners or their clients used the service, how did you or your clients find out about this service being offered by the IRS?

Why did you or your clients need to use the over-the-phone service? (Probe: interview, notice from the IRS, letter from the IRS, other)

What language did you or your clients need to use with the over-the-phone interpreter services?

What did you and your clients think about the over-the-phone interpreter services?

Spanish Language Products

Are you or your clients aware of Spanish language products for individuals and businesses?

If yes, what products are you or your clients familiar with?

Do you distribute Spanish language products to your clients? If they do, which ones are distributed? If they do not distribute Spanish language products, ask why?

Is there any IRS information that should be translated from English to Spanish?

Overall Improvement Ideas

What kind of language services does the IRS need to provide to assist your clients who do not speak English fluently?

What would make the IRS’s language services better for you and your clients, other than what we’ve discussed?

Conclusion

Are there any more comments about these topics that you would like us to take back to IRS?

Are there any other issues you’d like to discuss?

Thank you for all your help. As our partners in tax administration, your ideas and opinions are very important to us. We hope that by working together we can both become more effective. Your participation here today is valuable and greatly appreciated.