Office of Management and Budget (OMB)

Clearance Package

Internal Revenue Service (IRS)

2009 Nationwide Tax Forums

FOIA Web Pages Card Sort

Internal Revenue Service
Small Business/Self-Employed Research
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Background

The Communications, Liaison and Disclosure (CLD) organization has responsibility for administering the Freedom of Information Act (FOIA) across all of IRS. CLD needs to improve their FOIA related web pages, which are hosted at IRS.gov website, and to facilitate accessing FOIA information. Recently, they came to SB/SE Research for assistance in determining if the FOIA related web pages were meeting the needs of the users who were looking for information and documents released under FOIA. SB/SE Research St. Paul conducted an initial usability study[1], in conjunction with the Ogden Usability lab to determine if the information on the web pages was well organized and easy to navigate.

The usability testing took place in September 2008, and the results reflected that users of the FOIA and related web pages had difficulty navigating and understanding the information structure. CLD asked SB/SE Research to assist them in determining the best way to organize the information on the FOIA and related web pages so that they would be more intuitive to the end users.

This study will focus on CLD's customers that access FOIA related information through the various FOIA web pages found at www.irs.gov (IRS.gov). CLD's FOIA customers can encompass anyone who is looking for information published electronically under the FOIA but are most likely people with tax or tax related backgrounds. This study will involve the information available on the IRS FOIA home page[2], which is hosted as part of IRS.gov website. The rest of the information will come from the IRS Electronic Reading Room (ERR)[3].

The 1996 Electronic Freedom of Information Act (e-FOIA)[4] amendments were passed to expand access to government documents to a wider audience. Under e-FOIA, federal departments and agencies were required to move towards modern electronic implementation of the FOIA principles. Executive Order 13392 (12/2005) mandated that all government agencies take an even more proactive stance on openness. Agencies were required to develop more stringent monitoring processes and to institute a FOIA Requestor Service Center and appoint FOIA Public Liaisons.[5]

President Obama, soon after taking office, made his position on FOIA clear in his January 2009 memorandum[6]. He also issued a subsequent memorandum outlining his position on Government transparency[7].   Obama's position is to facilitate openness in government that surpasses what has been practiced historically. He expects that all FOIA requests should be approached with a presumption of openness. CLD needs to respond to this memorandum by taking a more proactive stance to ensure that the public can access published documents with ease.

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[1] SB/SE Research, St. Paul; "Review the CLD FOIA web pages using cognitive testing laboratory techniques to identify potential web page improvements to enhance customer satisfaction"; Project ID: STP0086; July 2009.

[2] http://www.irs.gov/foia/index.html

[3] http://www.irs.gov/foia/article/0,,id=110353,00.html

[4] Title 5 U.S.C. § 552 (amended 1996).

[5] Bush, George W.; "Executive Order 13392 Improving Agency Disclosure of Information"; http://www.fas.org/irp/offdocs/eo/eo-13392.htm ; December 14, 2005.

[6] Obama, Barack; "Memorandum For The Heads Of Executive Departments And Agencies**";** http://www.whitehouse.gov/the_press_office/FreedomofInformationAct/ ; January 23, 2009.

[7] Obama, Barack; "Memorandum For The Heads Of Executive Departments And Agencies**";** http://www.whitehouse.gov/the_press_office/TransparencyandOpenGovernment/ ; January 23, 2009.

The IRS ERR is a response to the e-FOIA act, which mandates publishing government documents in an electronic format that is readily accessible to the public. The ERR is a repository for a wide range of information organized by category. Each category has a lengthy list of subtopics with links to pages containing a selection of materials available for viewing or downloading. The majority of the material is very specialized, concerning tax law and tax administration. Successfully locating a document within the ERR relies strongly on users having prior knowledge of that material. The intent of FOIA is to improve transparency in government for all US citizens and interested parties, although most visitors to these web pages will have an above average understanding of tax law and issues.

Objectives

- Develop taxonomies to organize material on the FOIA web pages and in the Electronic Reading Room in the most comprehensive/intuitive manner

Methodology

SB/SE Research, in collaboration with the IRS's Ogden Usability Lab, will be conducting a card sorting exercise to attempt to determine the appropriate structure for information on the FOIA and related web pages hosted at IRS.gov. Website design is one of the fastest growing and most sophisticated communication mediums available. Content on websites, as in any communications medium, should be designed with the end user in mind. Allowing users to have input into how information will be organized on a site can improve user satisfaction and increase traffic to a site.

The results of the usability tests conducted in 2008 reflected that the web pages were organized in a manner that users found difficult to understand. CLD wants to ensure that their end users have the opportunity to provide some input into re-designing their web pages so that they could improve compliance with e-FOIA and improve their user satisfaction. SB/SE Research decided to use a card sorting test to enable users to have direct contribution into how information will be organized on the web pages in the future. Card sorting is a process that allows users to generate taxonomy and a structure for information without needing any experience in website design. The test involves putting individual topics on a set of cards and allowing the users to sort them into groups that make sense to them.

The market segment of interest for this study is tax professionals who use the internet and IRS.gov to research tax related issues they encounter in the ordinary course of business. This group can include, CPA's, enrolled agents, enrolled actuaries or other tax related professionals.

Steps of the test:

Preparing for the Card Sort Test:

SB/SE Research and CLD will evaluate the current content (displayed as links on the web pages) from the FOIA and related pages and come up with a comprehensive list of topics (links) that need to be categorized. We will evaluate proposed changes to content that may occur in the near future and add those items to our list. In preparation of the actual test, we will print multiple labels for each topic (link) and we will place each label on an index card and organize the cards into sets.

Recruiting Participants:

The next step will be to recruit participants from the pool of attendees at the event using a screener guide we developed to qualify potential candidates (See Screener Guide in Appendix B). We will have each participant take a shuffled set of cards and instruct them in how a card sort works (See Card Sorting Instructions in Appendix C).

Observing Participants:

The next step is to give the participants time and space to organize and sort the cards in to groups that make sense to them and then allow the participants to assign category names to the groups on blank cards. We will collect the cards; clipping together each of the groups of cards the participant made along with the category name they assigned, and collect the grouped sets.

Analyzing Results:

We will be recording the information on how participants grouped the topics in a spreadsheet format. We will perform a qualitative analysis on the collected group sets to attempt to discover patterns in the way different participants group the topics. We will also perform a cluster analysis of the data collected to identify relationships in the groupings.

Burden Estimates

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

Screening Burden Estimate

For screening, we will assume that for each topic 50 people will be screened before 25 invitations are issued. We will assume that 25 invitations should be issued to ensure that fifteen people will participate in the exercise. Each screening contact will average three minutes.

For each of the six cities:

Estimated number of potential participants screened the exercise……………………....50

Estimated screening time per potential participant………………………………….3 minutes

Total estimated burden (time) for screening (one city)...2.5 hours

Total estimated burden (time) for screening (two cities)………………….…....5 hours

Card Sorting Burden Estimate

For the card sorting burden, we will assume a maximum number of fifteen participants in each round of testing. We will conduct one card sorting exercise in each city. The exercise should take no longer than one hour per participant.

Estimated number of participants for the card sort exercise (one city)…………….....15

Estimated time to participate in the card sort exercise per participant   15 hours

Total estimated participant burden (time) for all exercises (two cities)...........................30 hours

Total estimated participant burden (time) for all exercises (two cities)…………..30 hours

Total Burden Estimate

The total burden estimate in time is 35 hours.

Cost Estimate

The only cost, outside of normal salary, to conduct these projects is travel. We estimate $1,488 for one SB/SE moderator to attend one tax forum and conduct the exercise.

Hotel at $150 for 4 nights……………………………………………………………$600.00

Per diem of $64 for 3 full days and 2 travel days……………………………………$288.00

Flight…………………………………………………………………………………$600.00

Two moderators are needed in each of the two cities to adequately recruit participants. The moderators will already be at the tax forums recruiting and conducting focus groups; therefore our total estimated cost for conducting two rounds of testing in the two cities is $2,976.

Privacy, Security and Disclosure Requirements

SB/SE Research will ensure the privacy of those who participate in the test exercise. During the testing, no taxpayer identifying information will be obtained about the participants. First names only will be used to facilitate discussion. Audiotapes made during the testing 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 SB/SE Research obtains from the testing 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 Communications will provide the following information to OMB within 90 days following the last test exercise conducted in September 2009:

- Number of Tax Forum attendees screened for the test exercise in both of the cities
- Number of Tax Forum attendees invited to participate in a test exercise in each city
- Number of subjects who participated in each city
- Dates and times of each exercise in each city

Appendix A: Schedule for 2009 IRS Nationwide Tax Forums we Plan to Attend

City   **Dates**

New York, NY   August 25 - 27