

**OMB Clearance Package  
Nationwide Tax Forums 2009 Focus Groups  
Wage and Investment Notice Improvement Office**

## **I. Introduction**

### Background/overview

With more than 100 million sent to taxpayers each year, notices are the Internal Revenue Service's (IRS) primary means of communicating with its customers. The clarity of these notices is vital to the success of IRS's strategies to meet the needs of taxpayers. Over the past decade, IRS has established a number of initiatives to improve the quality of notices sent to taxpayers and is currently in the process of redesigning the notices to make them easier to understand.

IRS hosts annual Nationwide Tax Forums to inform practitioners and professionals about current laws, practices, procedures, and other topics that affect the tax professional community. Aside from seminars and workshops, the Forums also include focus group sessions with approximately twelve tax professionals in each group. The focus groups provide an opportunity for IRS to solicit feedback from tax professionals on notices that have been simplified or are planned for simplification.

W&I Notice Improvement Office in conjunction with W&I Research, is proposing to conduct focus group sessions at four of the Nationwide Tax Forums testing several notices, including Penalty and Interest Notice 746 and Refund Notices CP 05 and CP 05A.

The IRS has been dedicated to simplifying notices by evaluating the communication goals of notices, and plans to use the focus groups to gather feedback and impressions to determine what works and what needs improvement. The focus groups will evaluate how effectively these documents communicate their message to taxpayers, with the overall goal of using this information to make changes in design, format, and content.

### Objectives of data collection

The overall objective of this project is to provide qualitative data to W&I Notice Improvement Office with regard to tax professionals' experience with the notices mentioned above. The specific business questions to be explored by this project are:

- How well do these notices achieve their communication goals?

- How would tax professionals rate the clarity of these notices?
- Can the average taxpayer complete the tasks outlined in the notice?
- Which sections of the notices could be improved?

## II. Method

### Sample Design

IRS staff will randomly solicit Nationwide Tax Forums attendees to participate in the focus groups. Staff will use the Screener's Guide (Attachment A) to select participants. The focus groups will only generate qualitative data that will not be, nor presented to be, representative of the population.

### Data Collection Dates

Data will be collected at the following Nationwide Tax Forums locations.

Orlando, Florida	August 6
New York City, New York	August 27
Dallas Texas	September 10
Atlanta, Georgia	September 24

### Data to be collected

Since the focus group analysis is strictly qualitative in nature, feedback and impressions noted during the sessions will be reported. The data will result from critical questions and themes contained in the Moderator's Guide (Attachment B) that will be answered by the participants during the focus group sessions.

Demographic information and participant comments will be collected during the focus groups.

### How data will be used

The data will be used to evaluate how well the notices meet their communication goals, and answer the questions listed in *Objectives of data collection* above.

### How data will be analyzed

As the data resulting from focus groups is qualitative in nature, the analysis will consist of a report of the feedback and behaviors recorded during the focus

groups. The demographic data will be tabulated and frequencies will be reported.

Who is conducting research?

W&I Notice Improvement Office in conjunction with W&I Research and Analysis Research Group 3 will be conducting the research.

Location- Region/city and facilities

Orlando, Florida	Caribe Royale Orlando 8101 World Center Dr. Orlando, FL 32821
New York City, NY	Hilton New York 1335 Avenue of the Americas (between West 53rd and West 54th Street) New York, NY 10019
Dallas, Texas	Hilton Anatole 2201 Stemmons Freeway Dallas, TX 75207
Atlanta, Georgia	Hilton Atlanta 255 Courtland Street NE Atlanta, GA 30303

Recruitment efforts

Attachment C includes the participant recruiting criteria that will be collected and recorded at each forum on the Recruiting Attempts Sheet (Attachment D). Recruiting will be conducted onsite to ensure that twelve participants at each location will meet the eligibility requirements listed in Attachment C. IRS notice Improvement office will provide screener/scribes, who will recruit the participants by advertising from a booth at each of the forums. They will use the Screener's Guide (Attachment A) to screen volunteers for eligibility. No more than 18 individuals will be recruited for each focus group. Each of these 18 individuals' first names will be noted on the Participant List (Attachment E) and they will receive a reminder card (Attachment F) so that they know when and where the focus group will be conducted. At the beginning of each session, the first 12 focus group participants to arrive at the designated room (from the 18 recruited) will be the participants for that session.

Efforts to not duplicate research

Focus groups conducted with tax professionals at the IRS Nationwide Tax Forums provide valuable information concerning which aspects of a notice or letter are working and which are not. While the themes to be discussed are similar to previously conducted focus groups, we haven't addressed the specific content of notice 746 or CP 5 and CP 5A.

### **III. Participants Criteria**

In order to participate in these focus groups, participants must have the following characteristics:

1. Be over the age of 18
2. Enrolled attendee at the IRS Nationwide Tax Forums

### **IV. Privacy, Security, Disclosure, Anonymity**

W&I Notice Improvement Office and W&I Research and Analysis will ensure that the utmost scrutiny is given to privacy, security, and disclosure when reporting comments from the focus groups. No individual taxpayer data will be used for this project. Only qualitative data derived from focus group discussion will be used in the report. During recruiter screening and moderation of the focus groups only the first name of participants will be used (and the initial of the last name in the event of duplicate first names). We will limit and control the amount of information that we collect to those items that are necessary to accomplish the research objectives.

We will protect the privacy of the focus group participants by not using names in our report. We will also control official access to the information and will not allow public access to the information. The demographic questionnaires will be destroyed when we have completed the project and there is not further need for the data. Tapes used to record focus group discussions will immediately be erased when we have completed the project and there is no further need for the data or after the information is transcribed.

We will apply fair information and record-keeping practices to ensure protection of all taxpayers. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code, provides for the protection of taxpayer information as well as its release to authorized recipients.

### **V. Burden Hours**

The estimated time to complete the participant screening is 5 minutes and the estimated time for each focus group session is 1 hour. An estimated 25% of tax

professionals contacted for the focus groups will qualify and be willing to participate. Using this percentage, a total of 288 individuals will need to be screened to recruit the needed 72 participants (48 focus group participants and 24 reserve participants).

Total number of potential participants screened	288
Estimated time to complete screening	5 minutes
<b>Estimated participant screening burden</b>	<b>24 hours (288 x 5/60)</b>
Estimated number of participants	48
Time to conduct study	1 hour
<b>Estimated participation burden</b>	<b>48 hours (48 x 1.0)</b>
<b>Total project burden hours</b>	<b>72 hours</b>

Justification for responses rate below 50%

Through the attendance of seminars and workshops, the primary goal of tax professionals who attend the IRS Nationwide Tax Forums is to learn about current laws, practices, and procedures related to tax preparation. Due to scheduling and the multiple demands on their time, the majority of attendees will not have the availability to participant in focus groups. It is therefore estimated that more individuals will need to be screened to achieve the necessary 12 participants.

**VI. Estimated Cost**

The total estimated cost associated with this study is: \$5,600.