

# **OMB Clearance Package Focus Group Testing Deaf and Hard of Hearing Taxpayers**

## **Introduction**

Internal Revenue Manual Chapter 22.30.1.1, Section 8 states: "SPEC (Stakeholder Partnerships, Education & Communication) programs are in compliance with Section 504 of the Rehabilitation Act of 1973 which states that the IRS has a legal obligation to ensure that taxpayers with disabilities have an equal opportunity to participate in or enjoy the benefits of a service activity or program." The Wage and Investment (W&I) SPEC Disability Design Team is responsible for coordinating and conducting training, development and updates to the Disability Toolkit, and tracking and measuring data. They make efforts to reach working taxpayers with disabilities and provide economic impact by educating this segment of the population about specific tax credits and deductions, free tax preparation and asset building strategies available to them.

## **Background**

W&I Disabilities Research Report (May 4, 2007) reported that SPEC has partnered with the National Disability Institute and other organizations to provide educational workshops and tax assistance service to taxpayers with disabilities. Goodwill Industries and other human service organizations have worked with IRS to arrange for tax professionals to assist deaf and hard of hearing clients in completing federal income tax forms. The report mentioned that the Benchmark Survey estimated approximately 1.3 million deaf and hard of hearing taxpayers (ages 18 to 59) filed for tax year 2004. The IRS has not focused on tax service gaps or access problems to different tax assistance service channels encountered by deaf and hard of hearing taxpayers.

## **Objectives of Research**

The objective of these focus groups is to gather input from taxpayers to assist the IRS in developing a more thorough understanding of the service needs of deaf and hard of hearing taxpayers and increase our knowledge of their needs, preferences, and behaviors. The project will explore the following topics with deaf and hard of hearing taxpayers.

1. What problems/barriers are encountered by deaf taxpayers on which tax service channels?
2. What tax issues did they discuss on which tax service channel? What were the outcomes?
3. What are their suggestions to improve tax assistance service channels?
4. Which educational packages should be translated into sign language on tax credit, deductions, and free tax services?

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The project will conduct exploratory research to determine the experiences deaf and hard of hearing taxpayers have in obtaining IRS service. Through this study, WIRA will develop a more comprehensive understanding of the service needs of deaf and hard of hearing taxpayers, including their current behaviors in seeking tax preparation assistance and related services, their awareness of available resources that could offer assistance to them, and their preferences for receiving such services and information. WIRA will also gain insight into the barriers or problems that deaf and hard of hearing taxpayers encounter when seeking tax-related information or services and what facilitates their receiving information or services from the IRS.

### **Methodology**

#### Who is conducting the research?

ICF Macro is responsible for recruitment, participant screening, arranging appropriate focus group facilities and equipment, conducting the focus groups, data collection, and translation. WIRA is responsible for data analysis and reporting.

#### Sample design

The population for this study consists of 1040 taxpayers who are deaf or hard of hearing. WIRA plans to conduct a total of four focus groups. Participants will be segmented into 'deaf' and 'hard of hearing' groups as it is anticipated that their participation in the focus groups will need to be facilitated differently and their overall service needs will be different. One focus group with each segment will be conducted in each of two separate cities for a total of four focus groups.

The maximum number of participants per focus group will be eight. A screener guide has been prepared for professional recruiters to use to recruit participants for each of the focus groups (see Attachment 1).

The focus groups will be held in geographically dispersed cities in the country, with two groups in each city. The focus groups will be conducted in the Washington, DC area and Los Angeles, CA.

#### Data collection date

The focus group interviews will be scheduled approximately two to three weeks after OMB approval is received, to allow time for participants to be recruited. Data will be collected from mid-October through the beginning of November 2009.

#### Data to be collected

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Data gathered will be information on taxpayers' problems and barriers encountered when seeking assistance from the IRS through any of the communication channels available to them, and their recommendations for improving those channels of communication. The focus groups will consist of a series of discussion questions designed to meet the objectives stated previously and elicit customer experiences and expectations with IRS service channels. The specific questions to be used in the groups are provided in the Moderator's Guidelines (see Attachment 2).

#### How the data will be used

The data collected will be used to develop a better understanding of the experiences deaf and hard of hearing taxpayers have in obtaining IRS service. It will assist the IRS in developing an understanding of the service needs and preferences of deaf and hard of hearing taxpayers. The goal of a focus group is to solicit general opinions about a topic. An important aspect of focus groups is that they give rise to insights and solutions that may not be derived from other methods. Focus group interviews are qualitative research, meaning no statistical difference between groups can be determined. Specifically, they are a directed discussion with small groups of 6 to 8 people on a specific topic.

#### How data will be analyzed

Since the data will be qualitative in nature, the contractor of the focus groups will synthesize impressions and key information gathered from the focus groups. The contractor will translate the sessions and provide transcripts of each focus group session to WIRA. WIRA will analyze the verbatim feedback from participants to identify key themes in order to facilitate understanding of the voice of the deaf and hard of hearing customer regarding their customer service experience.

#### Location—region/city and facilities

The contractor, ICF Macro, will conduct four focus groups (two per city) in the following cities:

- Bethesda, MD (recruiting from the Washington, DC, MD, and VA area)
- Los Angeles, CA

Professional Focus Group Facilities will be arranged by the contractor. The locations will be a professional focus group facilities that include a respondent discussion room equipped with a one-way mirror, an observation room, and audio- and video-taping capabilities.

#### Cost of Study

The total estimated cost associated with this study is \$55,000.

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### Stipend

The purpose of the stipend is to encourage participation and to thank participants for sharing their time and contributions to the discussion. Participants will each receive \$75 for a 2-hour session. This amount was strongly recommended by the recruitment firms/professional focus group facilities that have been contacted. These stipends are typical for the locations of the groups, type of individuals recruited, and in line with the industry standard.

### Recruitment efforts

Due to the unique criteria of the sample population, ICF Macro has engaged specific organizations to recruit participants for the study through an outreach campaign. Gallaudet University located in Washington, D.C. and California State University at Northridge located just outside of Los Angeles have both agreed to recruit participants through the community-based organizations they are affiliated with in their respective cities by sending announcements about the study to their various Listserv participants and by posting it on their Website. ICF Macro is working directly with an individual in the Community Relations Office at each University.

Additionally, the Executive Director of the Hearing Loss Association of America will also work with ICF Macro to recruit participants in both cities by posting the recruitment announcement on the national website and by having the relevant local chapters in each area post the announcement and send out email Blast to its members about the study.

A final avenue for recruitment of participants involves contacting social service agencies in each city that likely have contact with the target population for the study and providing them with the announcement for the study to post, announce, and distribute to clients. ICF Macro and the IRS have collaborated on identifying such agencies.

Four weeks is allocated for recruitment, providing enough time for ICF Macro to ask collaborators to take additional steps to reach out to the target population if necessary after the first two weeks.

The recruitment announcement appears in Attachment 1.

The recruitment announcement directs individuals who are interested in the study to contact ICF Macro by email or phone and provides the email address and toll-free phone number dedicated to this study. Staff of the project will respond to the people who contact them by answering any question they may have about the study and then ask if they would be willing to answer a few questions to determine if they meet the criteria for the study. Using the screener guide, ICF Macro staff will then select participants for the focus groups. The Screener Guide is included in Attachment 1.

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ICF Macro will over-recruit participants for each group in anticipation that not all confirmed participants show up for focus groups. Ten participants will be confirmed for each focus group with the expectation that six - eight will show for a full group. If nine or ten participants do arrive for a focus group, the ICF Moderator will consult with the IRS representative to determine which participant(s) will be released and paid a stipend.

All confirmed participants will receive a follow-up letter or email from ICF Macro confirming their selection for the focus group, and providing all of the necessary details about the focus group, i.e., date, time, name, address, phone number, and directions for the focus group facility, and any other pertinent information. Two days before the scheduled focus group, confirmed participants will receive a reminder phone call or email.

Individuals who were not selected for the study will also receive a follow-up letter or email expressing regret that they could not participate at this time. The follow-up letter is included in Attachment 1.

### Efforts to not duplicate research

Direct interaction with taxpayers through focus groups has been a research design used by the IRS for a number of years. Our target population has not been studied previously and therefore there is no duplication of research.

### Test structure/design

Each focus group will take no more than two hours (120 minutes). Prior to the testing session, participants will be asked to read and sign a Consent Form (Attachment 3).

An outline of the areas of discussion is below. The full moderator's guides are available in Attachment 2.

#### Introduction

- o Moderator introduces self, topic of discussion, and ground rules (audio/video taping, presence of observers, privacy, etc).
- o Respondents introduce themselves by first name

#### General Discussion of their Customer Service Experience with IRS service channels.

- o Identify problems or barriers encountered by participants on using each service channel.
- o Identify the types of service channel deaf and hard of hearing taxpayers used (telephone, in-person, web, etc) for federal tax assistance service.
- o Determine what tax issues they discussed and the outcome on each service channel.

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- o Solicit suggestions to improve their tax assistance service experience.
- o For the deaf group only - Solicit participant's input on which education packages should be translated into sign language on tax credit, deductions, and free tax services.

#### **Closing**

- o Elicit final suggestions/ recommendations from participants
- o Address any additional questions from observers

Professional moderators will moderate the focus groups. The vendor will hire consultants with experience in leading deaf groups who are fluent in American Sign Language (ASL) to moderate the deaf focus groups (utilizing a deaf moderator). The Contractor's Project Director will moderate the focus groups with hard of hearing participants. The moderator guides were developed by WIRA with input from the Contractor (see Attachment 2).

For the deaf focus groups two licensed interpreters fluent in ASL will be placed in the focus group room to assist the moderator in picking up all the questions and comments from participants. A hearing and speaking interpreter fluent in ASL will be placed in the observation room. That interpreter will speak aloud what is said so observers can follow the focus group discussion. The interpreter will also be speaking into a mike that is being recorded so that an audio tape is being made at the same time and a transcript can be made following the session.

Computer-Assisted Real Time (CART) Captioning Equipment will be used in the hard of hearing focus groups to assist with communication between participants and the moderator. Assistive Listening Devices (ALD) will be provided to the participants as needed. Audiotapes, scribes' notes, and records from the CART equipment will be used to assist with feedback documentation during the focus groups.

#### **Sampling Plan**

Each focus group will have 6 to 8 participants. For this study our groups are intentionally designed to be smaller than normal focus groups because of the unique communication methods required for communicating with deaf and hard of hearing individuals. We believe this number of participants will help create the best group dynamics; the groups are sufficiently large to stimulate relatively spontaneous interaction, but small enough to give everyone sufficient opportunity to communicate. This is an important consideration for these focus groups as communication will be facilitated through ALS interpreters in the deaf groups and through CART Equipment and assistive listening devices for the hard of hearing groups. It is important to ensure that time permits effective communication between and among participants and the moderator and the opportunity to cover the most important topics and questions to be addressed in the focus groups.

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Deaf & Hard of Hearing Focus Groups**

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The screener guide (see Attachment 1) will be used to qualify and select focus group participants. The contractor, Macro, will gather qualitative data only, which will not be, nor presented to be, representative of the population.

**Participant Criteria**

The recruitment process will identify participants' preferred communication method (ASL, lip reading, voice, computer-assisted note taking, etc.). To participate in the study, participants must have the following characteristics.

<b>Participant Criteria – Taxpayer Groups</b>	
<b>Must have filed a federal tax return for 2007 and 2008</b>	100%
<b>Must have filed Form 1040 or 1040A or 1040EZ</b>	100%
<b>Must have contacted the IRS for assistance within the past 12 months</b>	Minimum of 65% must have contacted IRS for assistance within the past 12 months
<b>Gender</b>	Mix
<b>Race/Ethnicity</b>	Mix
<b>Age</b>	Mix; minimum age 18, maximum age 67
<b>Income</b>	Mix
<b>Education</b>	Mix
<b>Filing status (Single, Married filing separately or jointly, Head of Household, Qualifying Widow(er) with dependent child</b>	Mix
<b>Preparation Method (paid preparer, self prepare)</b>	Mix
<b>Filing method (electronic, paper)</b>	Mix
<b>One per household or address</b>	No more than one member of any household or residential address may participate in the study
<b>Bias screening</b>	Must not work for IRS, tax preparation, market research, or management consulting
<b>Past Focus Group participation</b>	Must not have participated in a focus

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	group within the past 3 months
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#### Privacy, Security, and Disclosure

The data returned to IRS WIRA will have no identifying information relating specific records to individual taxpayers. Nonetheless, WIRA will ensure that privacy and security of the aggregated results will receive the utmost attention. Public and official access to the information will be tightly controlled. The computer files containing this tabulated information will remain password protected at all times. Data security approaching level C-2 will be accomplished using the Windows XP operating system.

Audio and video tapes used to record testing sessions will be destroyed when the project is completed and there is no further need for the data.

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.

#### Estimated Burden Hours

The estimated time to complete the participant screening is approximately 5 minutes per person screened. The estimated time for each reminder call is 1 minute, with each focus group session lasting 2 hours. We estimate that 10 percent of the taxpayers contacted for the study will qualify and be willing to participate. Using this percentage, a total of 400 individuals will need to be screened to recruit the needed 10 participants (8 study participants and 2 back-up participants) for each focus group. We estimate that 8 people will be sent home because we will only need 32 to stay for the focus groups. Of those being sent home, we estimate 30 minutes of travel time.

Total number of potential participants screened:	400
Estimated time to complete screening:	5 minutes
Reminder phone calls (40 x 1 minute/call):	40 minutes
<b>Estimated participant screening burden:</b>	<b>34 hours</b>
Estimated number of focus group participants:	32
Participants time to conduct study (including 30 minutes for travel)	2.5 hours
Over-recruits (sent home) travel time (8 X 30 minutes)	4
<b>Estimated participation burden:</b>	<b>84 hours</b>
Total Budget (screening and study participation):	118 hours

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### **Focus Group Arrangements**

ICF Macro will manage every aspect of recruitment. They will also negotiate and arrange for professional focus group facilities in Bethesda, MD and Los Angeles, CA to host the focus groups.

ICF Macro will ensure that:

- Each participant receives directions to the focus group room.
- Each participant signs an informed consent before participating in the focus group (see Attachment 3).
- All materials are ready for use in the focus group session, including tables and chairs, newsprint, colored markers, note pads, pencils, audio/video tapes, and CART equipment.
- Complimentary refreshments appropriate to the time of day are available for the focus group participants.
- The host of the facility works with an ALS interpreter who will greet the deaf participants upon arrival and assist these participants as needed in completing the consent form, following directions to the focus group room, etc.
- The staff of the facility are prepared to work closely with interpreters and vendors who will bring and set up equipment needed especially for these groups and accommodate special requests for room arrangements/seating.
- Equipment rented from the facility is operating properly.
- Stipends to participants are distributed upon the completion of the session.
- Last names or other identifying information are NOT available to IRS personnel.

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### **Special Tallies and Other Information**

Macro will provide WIRA the following information:

- Number of requests or attempts for taxpayer participation
- Number of taxpayers who responded to recruitment announcement and outcome of screening interview
- Number of focus group participants
- Date the data collection began
- Date the data collection ended
- Actual burden hours
- Cost
- Translations, transcripts, and audio/video tapes.

Within 60 days after the completion of the focus groups WIRA will complete analyze of the data findings and prepare the OMB Summary report.

### **Attachments**

Attachment 1:

- o Recruitment Announcement
- o Screening Guide (Participant Screener)
- o Confirmation Letters
- o Reminder Phone Script

Attachment 2:

- o Focus Groups Moderator's Guide for Deaf Participants
- o Focus Groups Moderator's Guide for Hard of Hearing Participants

Attachment 3:

- o Consent Form