

Office of Management and Budget (OMB)

Clearance Package

Internal Revenue Service

Improving Web-based Educational Materials Related to Federal Tax Matters for Indian and Tribal Governments

Focus Groups conducted by Tax Exempt & Government
Entities (TEGE) Research & Analysis (R&A) on Behalf of
Indian and Tribal Governments (ITG)

Introduction

Background

TEGE's Indian and Tribal Government's customers include the 562 federally-recognized Indian tribes. The office of Indian Tribal Governments (ITG) is responsible for all federal tax issues for Indian tribes. These tribes have over 2,500 entities, including governmental subdivisions and business enterprises.

Tax issues relating to Tribal governments and their activities are complex and frequently require coordination with other Federal agencies at both the national and local level. The rapid growth of the Indian-owned gaming industry has made it the largest revenue producing gaming market in the US economy, with gross gaming revenues of \$25.6 billion. This source of funds has enabled Tribes to expand into other industries and commercial enterprises, including tribally-owned financial institutions. These activities often complicate information and tax reporting for Indian tribes and raise new issues regarding Tribal sovereignty, leading to unique and specialized needs for education and outreach.

Objectives of Data Collection

In order to assist Indian and Tribal Governments with their tax issues, ITG plans to leverage its current resources in FY 2010 to improve customer education for tribal entities on its web site. The purpose of this data collection effort will be to learn what types of materials Indian and Tribal Governments would find most useful. This effort will inform ITG in improving their web-based educational materials to better match the needs of their stakeholders. This need to improve web-based outreach materials is also in direct response to feedback ITG has received in their annual customer satisfaction survey.

Methodology

Sample Design

As part of its annual outreach efforts, ITG attends annual local and national meetings and conferences of various Indian and Tribal Governments and associations related to the federal tax responsibilities of Indian and Tribal Governments. The ITG web improvement data collection effort will be conducted during these regularly scheduled meetings. The focus will be on attending several meetings and conferences that represent specific geographic regions, for example, the annual conference of the United South and Eastern Tribes (USET). Additionally, we propose to conduct focus groups at a national conference that attracts members from across the United States. For example, the Native American Finance Officers Association (NAFOA) holds an annual meeting consisting of representatives from Indian and Tribal Governments throughout the United States. Individuals who attend these meetings are financial officers of Indian and Tribal economic development enterprises.

Data to be Collected

Individuals will be asked give feedback on their preferences for receiving outreach information. Additionally they will be asked questions regarding preferred outreach topics for the Indian and Tribal Government portion of the IRS.gov website. Individuals will be asked to give suggestions on how to improve the site to better meet their tax needs. In order to ensure that the project objectives are met, ITG and TEGE Research have collaborated to develop a moderator's guide that will be used to facilitate discussion. Specifically, this data collection effort seeks to inform ITG in its efforts to develop a reinvented Self Compliance Check program, an updated and improved ITG FAQs section and development of on-line video training vignettes and PowerPoint presentations. A draft of the moderator's guide is presented in Attachment 1.

How Collected and Used

We propose conducting focus group interviews with Indian and Tribal Government representatives to inform the research objective described above. All focus groups will be designed as directed discussions of respondents' awareness and use of ITG resources, other sources they turn to for information when filing for and maintaining exempt status, what needs have yet to be filled by IRS tools/resources, and their preferred mediums of communication about issues relating to tax compliance of Indian and Tribal governments. They will also assess comfort levels in dealing with tax issues and how IRS efforts impact their level of comfort.

Focus groups employ group interaction to stimulate relatively spontaneous responses to the supplied topics and materials. This methodology provides insight and direction, not quantitatively precise or absolute measures. As such, focus groups are useful for gathering information and testing 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, with the ability to ask follow-up questions to ensure a clear understanding of respondents' preferences. An important aspect of these groups is that they give rise synergistically to insights and solutions that may not come about without them, and they serve as a useful check for unintended interpretations of materials. Focus groups are also a useful methodology in that they create a comfortable environment in which respondents from similar backgrounds can interact openly and share their thoughts and opinions

Each focus group will consist of approximately 15 individuals and will last 60 minutes. One moderator will facilitate each group and one will take notes. The sessions will also be audio taped. The audio tape will only be used to assist in the writing of reports. No identifiable information will be revealed. After all reports are written the audio tapes will be destroyed.

After the conclusion of the focus groups, TEGE Research will document the results in a formal research report for the project customer (ITG). The findings section of the report

will summarize the responses for each question from the moderator's guide and TEGE Research will offer summary observations, if appropriate, based on the groups' results.

Dates Collection Begin/End

Six focus groups will be conducted at six different regional conferences. Additionally, three focus groups will be conducted at a national conference.

The first focus groups will be conducted during the USET annual meeting which will be held in Verona, NY from October 11th-14th. Six additional focus groups will be conducted, with the last focus group being conducted in September 2011.

Who is Conducting the Research

ITG requested this research. The moderator's and screener's guides were developed by TEGE Research & Analysis staff with the assistance of ITG. The focus groups will be moderated by trained IRS TEGE R&A facilitators and assisted by TEGE ITG staff.

Cost of Study

The only costs of this study are travel. For each regional conference one focus group will be conducted with two moderators attending. Therefore moderators will fly in the night before the focus group and leave the following day. The estimated cost for travel to each regional conference is \$2,200 for a total cost of \$13,200 for all 6 regional conferences.

Additionally, because three focus groups will be conducted at a national conference, moderators will stay for the entire three day conference. Therefore moderators will fly in the night before the focus group and leave the day after the final focus group. The estimated cost for travel for the regional conference is \$2,760.

The **Total** cost of all focus groups is estimated at **\$15,960**.

Stipend

A monetary stipend will not be offered to participants.

Recruitment Efforts

No active recruitment will be necessary for focus groups being conducted at the regional conferences. IRS ITG holds regularly scheduled meetings with representatives from Indian and Tribal Governments at these conferences. These regularly scheduled meetings usually last two hours. This year, ITG has set aside one hour to conduct focus groups. Potential participants will already be in attendance at the ITG scheduled meeting. The research team, after informing individuals they are not obligated to stay if they do not

wish to participate, will conduct the focus groups during the scheduled time period. Any individual attending this scheduled meeting that wishes to participate in the group is eligible.

Eligible individuals will be recruited to participate in up to three focus groups being held at the national conference. Recruitment for these focus groups will occur on the first day of the conference. Any individuals that work with or for at least one Indian and Tribal Government on matters that related to federal tax administration will be considered eligible to participate in the focus groups. A draft copy of the screener's guide that will be used to recruit participants is included as Attachment 2. All participants that agree to participate will receive a participant information card. A draft participant information card is included as Attachment 3.

Location and Facility

The ITG Unit is divided into five geographic regions. In order to contact a diverse cross-section of Indian and Tribal Governments at least one regional focus group will be held in each of the five regions. Seminar rooms will be reserved at each of the tribal conference locations for the purpose of conducting the focus groups at all conferences and meetings.

Expected Response Rate

TEGE expects to have an average of fifteen participants for each focus group. Groups will be held regardless of group size, up to a maximum of twenty-five.

Methods to Maximize Response Rate

For focus groups requiring recruitment, up to 25 persons will be recruited to attend each session. This will allow for a focus group discussion with at least 8 persons.

Test Structure/Design

The moderator's guide serves as a road map to the focused discussion. Moderators have a clear understanding of ITG's true purpose, and can direct the discussion through the key issue areas. The draft guide has been approved by ITG staff and is presented in Attachment 3.

ITG staff may attend each focus group, and meet with the moderator after each group to debrief and compare notes. If problems arise, modifications can be made to the moderator's guide for subsequent groups.

Efforts to not Duplicate Research

This research is being initiated, in part, in response to feedback provided to ITG on their customer satisfaction surveys. ITG customers have commented on the need to improve the ITG website and this focus group is the first research project to address this issue.

Participants Criteria

Eligible individuals will include any individual working for or on the behalf of an Indian and Tribal Government that handles matters related to Federal Tax Issues. Individuals who attend these meetings are those focused on the economic development of Indian and Tribal communities.

Burden Estimates

The estimate of taxpayer burden for this research is based on the approach described in the methodology section. While the expected average number of attendees per meeting is 15, all calculations are based on the maximum estimate of 25 attendees per group.

Screening Burden Estimate (National Conference only)

TEGE R&A will recruit participants at the annual meeting. The screening burden estimate is based off of an estimate that 195 attendees will be contacted.

Estimated number of participants contacted.....	195
Contacted and dismissed.....	120
Contacted and accepted.....	75
Estimated time in minutes for dismissed (per participant).....	1
Estimated time in minutes for accepted (per participant).....	2
Screening burden for dismissed.....	2 hours
Screening burden for accepted.....	2.5 hours
Total screening burden.....	4.5 hours

Screening Burden Estimate (Regional Conferences)

While no active recruitment will occur for the regional conferences, focus group moderators will provide an introduction to what a focus group is and give all meeting attendees the right to withdraw from participation. It is estimated that these opening remarks will take 2 minutes.

Estimated number of individuals attending each regional meeting.....	25
Estimated time in minutes (per meeting).....	2
Number of meetings.....	6
Total screening burden.....	5 hours

Focus Group Burden Estimate

For the focus group burden, we will assume a maximum number of 25 participants in each focus group. A total of nine groups will be held, each one lasting 60 minutes (six at regional conferences, 3 at the national conference).

Estimated number of participants (nine groups).....	225
Total estimated burden per participant.....	1 hour
Total participant burden (time) for all focus groups (six).....	225 hours

Total Burden Estimate

Total burden estimate in time is 234.5 hours

Privacy/Disclosure/Anonymity/Security Issues

TEGE 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. TEGE Research will ensure adherence to these standards, where applicable.

TEGE 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 TEGE Research computer system located in a secure 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 TEGE Research obtains from these focus groups 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.

Study Contact

For questions regarding the focus groups, contact:

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