

**OMB Clearance Package
Project 3-08-09-S-024
Nationwide Tax Forums 2008 Focus Groups
Economic Stimulus Package**

I. Introduction

Background/Overview

The bipartisan Economic Growth Agreement announced by the Secretary of Treasury on Thursday, January 25, 2008 included short-term incentives to bolster business investment and consumer spending to keep the U.S. economy growing and creating jobs this year. A key element of this agreement was advance payments to a significant segment of the American public. The payment amounts reflected in the agreement ranged from \$300 to \$1,200. The Internal Revenue Service immediately began developing a communication plan to inform the public about what to expect and what their responsibilities would be.

Each year the Internal Revenue Service hosts 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 groups with approximately eight to twelve tax professionals in each group. The focus group discussions for this project will inquire of the practitioners how well the IRS did in communicating information regarding the Economic Stimulus Package. We will also discuss how practitioners believe the IRS could improve the communication process.

The tax forums are a joint effort between National Public Liaison, the functional units within IRS, and external stakeholders. W&I Communications and Liaison (C&L) made arrangements to conduct focus groups at the 2008 Tax Forum sessions. The Tax Forums are scheduled in the following six cities.

<u>City & State</u>	<u>Dates</u>	<u>Focus Group</u>
Atlanta, Georgia	July 1 – 3, 2008	
Chicago, Illinois	July 22 – 24, 2008	
Orlando, Florida	August 5 – 7, 2008	X
Las Vegas, Nevada	August 19 – 21, 2008	X
New York, New York	August 26 – 28, 2008	
San Diego, California	September 9 – 11, 2008	

The Tax Forums focus groups present an opportunity for the IRS to solicit feedback from tax professionals to determine how effective the communication was on the Economic Stimulus Package and solicit suggestions for improvement on future communication plans. Focus groups will be held in two (Orlando and Las Vegas) of the six Tax Forum cities. W&I C&L requested W&I Research Group 3 (RG3) to assist in the planning, screening, and moderation of these focus groups. The results of the focus groups will be presented to C&L.

Objectives of Data Collection

The overall objective of this project is to provide qualitative data to W&I C&L with regard to tax professional's experience with IRS communication on the Economic Stimulus Package. The specific business questions to be explored by this project are:

1. *How well did IRS communicate information regarding the Economic Stimulus Package?*
2. *How can the IRS improve the communication process?*

The focus group discussion will cover the following themes:

- How effectively the IRS communicated the Economic Stimulus Package.
- Suggestions from practitioners to improve the communication process.

W&I R&A will moderate the focus groups and prepare a report in which the qualitative feedback from tax professionals will be discussed.

II. Methodology

Sample Design

IRS staff will randomly solicit Nationwide Tax Forums attendees to participate in the focus groups. The Screener's Guide (Attachment A) will be used to qualify and select focus group participants. The focus group interviews 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 two Nationwide Tax Forums locations:

Orlando, Florida	August 5 -7, 2008
Las Vegas, Nevada	August 19 – 21, 2008

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 (Attachment G) and participant comments will be collected during the focus groups.

How Collected Data Will Be Used

The data will be used to determine how well the IRS communicated information regarding the Economic Stimulus Package and determine what suggestions tax practitioners recommend to improve the communication process (as previously stated in the *Objectives of Data Collection* section).

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 the Research?

W&I Research and Analysis in collaboration with C&L will be conducting the research.

Location – City, Date, and Facilities

Orlando	August 5 - 7	Orlando World Center Marriott 8701 World Center Drive Orlando, FL 32821
Las Vegas	August y 19 - 21	Rio All Suite Hotel 3700 W. Flamingo Las Vegas, NV 89103

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 up to twelve participants at each location meet the eligibility requirements listed in Attachment C. IRS screeners 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) providing the time and location of the focus group. The first 12 focus group participants to arrive at the designated room (from the 18 recruited) will be the participants for that session.

Stipend

Participants are volunteers and no stipend will be offered or paid.

Efforts to Not Duplicate Research

The Economic Growth Agreement was announced by the Secretary of Treasury on January 25, 2008. While legislation still needed to be passed by Congress and enacted into law, the IRS immediately began planning for communications with those who would be impacted by the agreement. A key element in the communication plan was to inform the public about what they could expect and what their responsibilities were. The tax forums present an opportunity for IRS to determine the effectiveness of the communication plan for the Economic Stimulus Rebate. This information will be used by C&L in the development of future communication plans.

III. Participants Criteria

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

1. Be registered at the 2008 Tax Forum
2. Be a return preparer
3. Be an unenrolled return preparer (at least four)

IV. Privacy, Disclosure, Confidentiality, Security Issues

W&I RG 3 will ensure that the utmost scrutiny is given to privacy, security, and disclosure when reporting the comments from the focus groups. No individual taxpayer data will be used for this project. Only qualitative data derived from focus group discussions 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 no further need for the data. Tapes used to record focus group discussions will be erased (or destroyed) after the project is completed.

We will apply fair information and record-keeping practices to ensure protection of all participants. 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 information as well as its release to authorized recipients.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. The OMB number for this study is 1545-XXXX. Participants will be offered the address to send comments regarding the study (included in Screener's Guide and Moderator's Guide).

V. Estimated Burden Hours

The estimated time to complete the participant screening is three minutes and the estimated time for each focus group attendee is 1.5 hours. We will assume a 25% success rate in soliciting qualified participants. Using this percentage a total of 144 individuals will need to be screened to recruit the needed 36 participants (24 focus group participants plus 12 reserve participants).

Screening Burden		
Total number of potential participants screened: (72 participants screened at each of the tax forums X 2 locations = 144 participants)	144	People
Estimated time to complete screening	3	Minutes
Estimated participant screening burden (144 X 3 = 432 minutes / 60 = 7.2)	7	Hours
Focus Group Participation Burden		
Estimated number of participants: (12 participants selected at each of the tax forums X 2 locations = 24 participants)	24	People
Time to conduct the focus group	1.5	Hours
Estimated focus group participant burden (24 participants X 1.5 hours =)	36	Hours
Total project burden hours (screening and focus group participation (7 hours + 36 hours =))	43	Hours

Expected Response Rate - 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 group. It is therefore estimated that many more individuals will need to be screened to achieve the necessary 12 participants.

The data collected is qualitative in nature and no critical decisions will be made by Wage & Investment solely from the analysis of data collected.

VI. Estimated Cost of Study

The total estimated cost associated with this study is \$2,100 for travel expenses.

VII. Attachments

- A: Screener's Guide
- B: Moderator's Guide
- C: Eligibility Requirements
- D: Recruiting Attempts Sheet
- E: Participant List
- F: Reminder Card
- G: Demographic Questionnaire