

**Office of Management and Budget
Clearance Package**

**Asian Russian Limited English Proficient
Needs Assessment
Focus Groups**

**Internal Revenue Service
Media and Publications, Tax Forms and Publications
Wage and Investment Division
Multilingual Initiative Strategy Office
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OMB Clearance Statement
Asian Russian Limited English Proficient Needs Assessment – Phase I

Background and Objective

Executive Order 13166 mandates that Federal agencies provide meaningful access for Limited English Proficient (LEP) persons to products and services. The Executive Order defines “providing meaningful access” as ensuring that the language assistance provided results in accurate and effective communication between the agency and the customer about the types of service and benefits available.

The Multilingual Initiative Strategy Office (MLISO) of the Internal Revenue Service (IRS) is responsible for developing Service-wide strategies and policies that target the specific needs of LEP taxpayers, and to identify key areas of improvement that must be addressed to meet those needs. Limited English Proficient taxpayers often experience difficulties in dealing with the IRS and present unique challenges for both the taxpayer and the IRS. The IRS provides language assistance to taxpayers for whom English is a second language, which can result in increased hardships, taxpayer burden, and noncompliance among this fast-growing group. Further, some LEP taxpayers come from cultures where there is a lack of trust of the tax system or government in general, which may affect their interactions with the IRS. Establishing and maintaining trust between the IRS and the LEP population is an important step in bringing LEP taxpayers into the system and keeping them there.

Spanish products and services are readily available throughout the IRS. The MLISO seeks to develop a deeper understanding of Asian and Russian LEP taxpayers and capture insights about the attitudes and understanding of these populations as it relates to their tax paying obligations. The top five LEP languages concentrated in the United States listed in order by population size include:

- Spanish
- Chinese
- Vietnamese
- Korean
- Russian

The purpose of the focus groups is to:

- understand the Asian and Russian cultural nuances and perceptions of taxes and the IRS,

- determine the needs among the Asian and Russian LEP populations so that IRS can provide better services and outreach to this growing segment of the U.S. population,
- identify barriers to filing taxes, and
- obtain information from this population segment to be used in marketing and communication efforts that will be more impactful and relevant.

The cost of this study is \$342,000.

Conducting the Research

With the assistance of Kleimann Communication Group, Inc., MLISO plans to conduct focus groups with Asian and Russian individual and small business taxpayers to assess the language assistance, outreach, education and return preparation/filing needs to allow IRS to better assist in their compliance with the IRS tax laws.

The efforts resulting from the study will help the IRS build a more trusting relationship while educating LEP Asian and Russian taxpayers on how to obtain IRS information and forms, encourage electronic filing, and better understand their taxpayer rights and responsibilities.

The Taxpayer Focus Groups will be conducted in cities with highly concentrated populations of LEP Chinese, Vietnamese, Korean and Russian taxpayers in four cities, for a total of twelve focus groups. The cities are New York, Chicago, San Francisco, and Los Angeles, beginning November 2008.

Kleinmann Communication Group, Inc. (KCG) will develop a focus group methodology, analysis, and reporting approach. We will conduct a total of 12 focus groups in four cities. At each focus group, there will be a bilingual staff moderator, a simultaneous translator, and at least one KCG analyst/observer. KCG will coordinate logistical support. KCG will prepare an English transcript from each focus group audio recording. IRS will receive a report documenting the methodology, findings from the focus groups, using data from the debriefings of the moderator, the simultaneous translator, and the KCG analyst/observer and the English transcripts of each group. KCG will code and analyze each transcript and categorize the qualitative data and make comparisons across languages and geographic locations.

Participant Criteria

The target participants for this study are Wage and Investment individual and small business taxpayers (18 years or older) who have filed tax returns for

calendar year 2006 and/or calendar year 2007, and have self-identified as reading English “not well” or “not at all.”

Honoraria

Honoraria to participants are distributed upon completion of the focus group by KCG. The stipend amount of \$100 per participant is based on current market value for participating in a focus group or survey with similar length of time spent and tasks expected of respondents for the research.

Recruitment Efforts

Using Stakeholders, Partnerships Education, and Communications other liaison groups, IRS is responsible for recruitment for this study. IRS will provide a list of participants to KCG to conduct the study.

Privacy, Disclosure, and Security

The IRS will ensure compliance with the Taxpayer Bill of Rights II. All participants will be treated fairly and appropriately.

The security of the data used in this project and the privacy of participants will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels has been accomplished. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record keeping practices to ensure privacy protection of all participants. This includes criterion for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

Privacy will be safeguarded; participants will not be identified to IRS personnel. In addition, no participant names will be mentioned in the reports or data files. Participants will be advised that comments will be audio taped. Privacy is assured by virtue of agency policy.

Burden Estimate to Recruit 12 Participants for Each Focus Group

The estimated time to complete the participant screening is 15 minutes and the estimated time for each focus group session is 2 hours. We have made every attempt in designing this survey to maximize response rate. It is anticipated that approximately 50% of taxpayers contacted for this study will qualify. With this percentage, we will need to screen 288 individuals to recruit 144 participants.

Total number of potential participants screened: 288 individuals
Estimated time to complete screening: 15 minutes
Estimated participant screening burden: 72 hours (288 x 15/60)

Estimated number of participants: 144 individuals
Time to conduct study: 2 hours
Estimated participation burden: 288 hours (144 x 2)

Total Burden (screening and study participation) = 360 hours (72 + 288)

Other Information

The following information will be provided to Statistics of Income, Statistical Support Section within 60 days after the close of the study:

- Findings: A brief summary of significant findings that were evidenced in the results.
- Actions taken or lessons learned: A brief summary of any action taken or lessons learned as a result of the findings.
- Number of participants

Statistical Contacts

For questions regarding the study, design, or the methodology, please contact:

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Attachments:

Moderator Guides

Participant Questionnaires
Privacy/Consent Form