

OMB Clearance Package CS-09-175

I. Introduction

Background/overview

The Stakeholder Partnerships, Education and Communication (SPEC) organization is a component of the Customer Assistance, Relationships and Education (CARE) organization in the Wage & Investment (W&I) Division of the Internal Revenue Service (IRS). SPEC assists taxpayers in satisfying their tax responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating and communicating with our shared customers. SPEC fosters voluntary compliance by making W&I taxpayers aware of their federal tax obligations and assisting them to prepare timely and accurate tax returns. SPEC provides customer service to W&I taxpayers through education, tax return preparation and asset building.

SPEC has partnered with W&I Research and Analysis (WIRA) to examine the effectiveness of SPEC outreach, both direct outreach and leveraged outreach through their partners. In order to accomplish this task WIRA is recommending several smaller research projects that will compare the awareness, knowledge and intended behavior for taxpayers who have received different outreach. The current project will utilize a questionnaire to evaluate the effectiveness of outreach on the provisions of the American Recovery and Reinvestment Act (ARRA). Since SPEC utilizes a business model that leverages partners to reach taxpayers, the research project will also leverage partners to conduct taxpayer research. In addition, the taxpayer research project will focus on SPEC outreach topics such as EITC, Child tax credit, retirements, etc.

Objectives of data collection

The overall objective of this project is to determine the extent to which SPEC outreach impacts taxpayer's awareness, comprehension, and intended behaviors regarding provisions of the ARRA of 2009 and other SPEC taxpayer outreach initiatives.

II. Methodology

Sample Design

The sample will consist of 1000 taxpayers invited to attend SPEC partner outreach events on the provisions of the ARRA and other SPEC taxpayer outreach initiatives. Because not all SPEC partners provide outreach in the same manner, half of the sample will receive the questionnaire as a pre/post test while the other half will receive the questionnaire as a one time administered survey. The questionnaire is designed to determine taxpayer's prior awareness of the provisions and outreach programs, knowledge of the credits, and intended behaviors.

Data Collection Date

It is expected that the data will be collected between January 15, 2010 and September 30, 2010.

Data to be collected

Taxpayer's self-reported awareness of ARRA provisions and other SPEC taxpayer outreach initiatives, knowledge of credits, and intended behaviors related to the ARRA provisions. Although the submitted questionnaire covers many ARRA topics, only those questions applicable to the specific outreach will be administered to participants. For example, if the outreach only covers the first time home buyer credit, only those questions will be administered to that sample of taxpayers. Data collection for other SPEC taxpayer outreach initiatives will be administered as the prior approved OMB CS-09-175.

How data will be used

Data collected from this project will be used to evaluate the effectiveness of SPEC partner outreach on taxpayers' awareness, knowledge, and behaviors as they relate to SPEC outreach initiatives, including ARRA.

How data will be analyzed

Analysis of the data will be conducted by researchers within IRS Wage and Investment Research and Analysis (WIRA).

Data analysis will include basic and advanced statistical techniques including descriptive statistics and ANOVA. The analysis will be conducted using standard statistical software such as SAS and SPSS.

Who is conducting the research?

WIRA in conjunction with SPEC and SPEC Partners will be conducting the research. SPEC will be responsible for the data collection task.

Stipend

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

Efforts to not duplicate research

This is currently the only test the IRS is conducting on the effectiveness of SPEC outreach on the awareness, knowledge, and intended behaviors as they relate to the provisions of ARRA. The depth of information on these provisions is not reached in any other IRS research project.

III. Participant Criteria

In order to participate in this study, taxpayers must be part of the population targeted by SPEC outreach.

IV. Privacy, Disclosure, Security Issues

The data returned to WIRA will not have any form of identifying information relating specific records to individual taxpayers. Nonetheless, Research Personnel will ensure that privacy, and security of the aggregated results will receive 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.

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.

V. Estimated Burden Hours

This research is expected to use a total of 254 burden hours.

Although the submitted questionnaire covers many ARRA topics, only those questions applicable to the specific outreach will be administered to participants. It is expected that no one participant will receive the entire questionnaire, but to be conservative, the burden estimate is based on all participants receiving all the questions. Due to these events having a captive audience, it is estimated that 95% of event attendees will participate in the survey. At this rate, 1000 taxpayers will need to attend SPEC partner events in order to obtain a total of 950 completed surveys (475 pre/post test and 475 one-time surveys).

The estimated time to complete each questionnaire is 10 minutes.

1000 participants read the introduction @ 1min = 17 hours

475 participants to complete both pre and post test:

475 complete pre-test @ 10min = 79 hours

475 complete post-test @ 10min = 79 hours

475 participants to complete one-time administered survey:

475 One-time administration @10 min = 79 hours

Total Estimated Total Burden Hours = 254 hours

VI. Estimated Cost of Study

There are no contractor costs associated with this research. The travel costs associated with this research are \$4,200.

VII. Attachments

Questionnaire