

# OMB Clearance Package

## Spanish LEP Taxpayer Preference Study

### February 28, 2011

#### Introduction

The Language Services Office (LSO) of the Internal Revenue Service (IRS), Wage and Investment division facilitates IRS's administration of policies and strategies supporting the delivery of language assistance to Limited English Proficient (LEP) taxpayers. The LSO regularly researches the needs of LEP taxpayers as directed by Executive Order 13166 and works with the different Business Operating Units within the IRS to identify improvements in products and services for the LEP community.

#### Background

LSO has used focus groups, surveys, and other methods in the past to identify limited English proficient taxpayer needs, preferences and awareness regarding products and services. These studies have focused primarily on the need of Spanish LEP taxpayers which is the largest segment of the LEP customer base. This study will focus on understanding how Spanish LEP taxpayers make tradeoffs in determining how to contact the IRS for information. It will result in the development or enhancement of specific IRS services and communication strategies aimed at helping this taxpayer segment.

#### Objectives of Research

The main objective of this project is to determine how tax-related task attributes, service channel attributes, and barriers/perceived burden influence service channel selection among taxpayers. This comparative value analysis process will evaluate service channel options for use by Spanish LEP taxpayers.

Pacific Consulting Group, a contractor hired by LSO, will conduct the Spanish LEP Conjoint Survey with a random sample of taxpayers whose primary language is Spanish and who have limited English reading/speaking skills. Sections of the survey will include questions about:

- Tasks the participants have encountered/expect to encounter
- Service decisions relative to the task
- IRS and non-IRS service channel and application use
- Service channel and application performance attribute priorities
- Service channel and application attributes that create potential barriers or additional perceived burden

The data obtained from survey respondents will assist in evaluating various aspects of their experience and to provide input as to establishing the areas of the process that need improvement. The survey feedback received will not institute new policy, yet will enable the Service to effectively meet taxpayer needs.

Upon completion of this project PCG will submit a report of findings to LSO to determine improvements that could be made.

## **Methodology**

### *Survey Study Design*

The study will use a conjoint survey to collect data using Knowledge Networks web panel. A copy of the survey questionnaire and invitation are attached. The invitation will be distributed electronically and the survey will be administered online.

### *Data to be Collected*

The conjoint questionnaires include screening criteria, profile questions, full descriptions of choice attributes and attribute levels, a training task, and conjoint screens that are programmed to be administered in a randomized fashion.

### *How Data will be Collected and Used*

Data will be collected by conducting a web-based survey using web panel participants through Knowledge Networks. The sample must be representative of the population. Taxpayers who do not have internet access will be given any items necessary to participate in the online survey (such as internet access and hardware).

The following requirements will be met in assembling the online panel for recruitment:

- The sampling frame must include both listed and unlisted phone numbers.
- The sample frame cannot be limited to current Web users or computer owners.
- Panelists must be selected by chance to join the panel.
- Unselected volunteers may not be allowed to join the panel.

The data will be used to better identify process improvement areas and be used as part of the decision-making process regarding decisions about service channels by showing taxpayer preference changes given specific service channel attributes.

### *Data Collection Dates*

The data collection period for recruitment of participants and conducting the survey is scheduled for June 18 – July 17, 2011.

### *Who is Conducting the Research/Where*

PCG and its subcontractor Knowledge Networks will be conducting the research. The research will be conducted among 300 Spanish LEP taxpayers by web panel recruited from a nationwide panel of taxpayers.

### *Cost of Study*

The estimated cost for the survey is \$197,869.

### *Stipend*

There will be no stipend. Participants will receive a token of appreciation of 50,000 points from Knowledge Networks

### *Location-Region/City and Facility*

Participants will be selected from a nationwide web panel.

#### *Expected Response Rate*

The expected response rate is 60%. This is based on a similar study (TAB Conjoint Survey 2006), using a similar recruitment and survey administration method which had a response rate of 75%. Since then, the online survey market has become more saturated and therefore we expect a lower response rate than the previous TAB Conjoint Survey.

#### *Methods to Maximize Response Rate*

Members of the Knowledge Networks panel receive an incentive within the Knowledge Networks structure (i.e. points) for participating in the survey. Respondents will be assured privacy of their responses to the extent allowed by law. PCG will provide a Help Desk for participants with questions or issues with the survey.

#### *Test Structure and Design*

The study will utilize conjoint design for a single online questionnaire. The online survey administration will use Knowledge Networks panel members as the sample source and PCG will provide help desk support. We anticipate that the questionnaire will take approximately 25-30 minutes to complete, and will consist of a choice-based conjoint where participants are given specific attribute levels for a particular scenario and asked to choose which service delivery channel they would use.

#### *Efforts to not Duplicate Research*

This is currently the only conjoint study aimed at Spanish LEP taxpayers being conducted. PCG is coordinating with other IRS conjoint survey studies to ensure no duplication.

#### *Participants Criteria*

This project will include taxpayers who filed a tax return in tax year 2009 and whose primary language is Spanish and who have limited English reading/speaking skills.

### **Privacy, Security, and Disclosure**

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and PCG will ensure that all participants are treated fairly and appropriately.

The security of the data used in this project and the privacy of taxpayers 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 A & B. Physical security measures include a locked, secure office. Notes are stored in locked cabinets or shredded.

The IRS will apply and meet fair information and record-keeping practices to ensure privacy protection of all taxpayers. This includes criteria 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.

The survey data will not contain any taxpayer names, Social Security Numbers, or Taxpayer Identification Numbers. Participants will not be identified in any of the documents or files used for this project. We will limit and control the amount of

information we collect to those items that are necessary to accomplish the research questions. We will carefully safeguard the security of data utilized as well as the privacy of the survey respondents. We will apply the fair information and record-keeping practices to ensure protection of all survey respondents. 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 releases to authorized recipients.

*PRA Statement and OMB Control Number*

The OMB Control Number for the study and all required information will be provided to participants at the beginning of the survey: The Paperwork Reduction Act requires IRS to display an OMB Control Number (1545-1432) on all public information requests. If you have any comments regarding the time estimates associated with this study or suggestions for making this process simpler, please write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

### Estimated Burden Hours

Activity	Per Person	Number of People	Total
Read Invitation to Participate	5 minutes	500	2,500 minutes
Complete Survey	30 minutes	300	9,000 minutes
		TOTAL MINUTES	11,500 minutes
		TOTAL HOURS	192 hours

The total estimated burden is 192 hours.

### Other Information

The following information will be provided to the Organizational Performance Division within 60 days after the close of the survey data collection operations:

- 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 in the survey.
- Number of requests made for taxpayer participation
- Survey dates.

### Statistical Contact

For questions regarding the Spanish LEP Conjoint Survey and methodology, contact:

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### **Attachments**

1. Invitation to Participate
2. Survey Instrument