

**Supporting Statement for Paperwork Reduction Act Generic Information Collection  
Submissions for  
Return Preparer Office Usability Study of the Tax Professional PTIN System**

**A. JUSTIFICATION**

**1. Circumstances Making the Collection of Information Necessary**

One of Commissioner Shulman's priorities is to implement an oversight program for tax return preparers. Following the release of a landmark six-month study that proposed new requirements for tax return preparers the IRS launched a new registration system for paid preparers and established a mandatory requirement for all preparers to have a Preparer Tax Identification Number. All preparers, even those who already have a PTIN, should sign up on the system and pay a new annual user fee. The Tax Professional PTIN System (TPPS) was launched in Sept. 2010. Those who registered and received a PTIN will be required to use TPPS to renew their PTIN on an annual basis.

Release 2 of TPPS will include modifications to the system along with new functionality. Usability testing will provide data on the performance of the system and validate functional requirements for the design. Testing will also provide insight to how users are interacting with the site. This collection of information is necessary to enable the Return Preparer Office to garner customer feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers will help ensure that users have an effective, efficient, and satisfying experience with the Agency's programs. This feedback will provide insights into customer perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the Agency and its customers. It will also allow feedback to contribute directly to the improvement of program management.

**2. Purpose and Use of the Information Collection**

RPO will collect, analyze, and interpret information gathered through this usability test to identify strengths and weaknesses of the design changes and make improvements in service delivery based on feedback. The solicitation of feedback will target areas such as: Content, navigation, and process flow. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the tax professionals.

RPO's usability study meets the following conditions:

- Information gathered will be used only internally for general service improvement and program management purposes and is not intended for release outside of the agency (if released, procedures outlined in Question 16 will be followed);
- Information gathered will not be used for the purpose of substantially informing influential policy decisions <sup>1</sup>;

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<sup>1</sup> As defined in OMB and agency Information Quality Guidelines, "influential" means that "an agency can reasonably determine that dissemination of the information will have or does have a clear and substantial impact

- Information gathered will yield qualitative information; the collections will not be designed or expected to yield statistically reliable results or used as though the results are generalizable to the population of study ;
- The collections are voluntary;
- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government;
- The collections are non-controversial and do not raise issues of concern to other Federal agencies;
- Any collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the near future; and
- With the exception of information needed to provide remuneration for participants of focus groups and cognitive laboratory studies, personally identifiable information (PII) is collected only to the extent necessary and is not retained.

### **3. Consideration Given to Information Technology**

Every attempt will be made to collect information electronically and/or use online collaboration tools to reduce burden.

### **4. Duplication of Information**

No similar data is being gathered or maintained by IRS or is available from other sources known to RPO.

### **5. Reducing the Burden on Small Entities**

Tax professionals will already be attending the Tax Forums which will minimize the burden on them. The information collected will be readily available information, and will utilize short, easy-to-complete information collection instruments.

### **6. Consequences of Not Conducting Collection**

Without these types of feedback, design changes may not meet the needs of the Tax Professional community and could hinder their ability to effectively and efficiently use TPPS.

### **7. Special Circumstances**

There are no special circumstances. The information collected will be voluntary and will not be used for statistical purposes.

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on important public policies or important private sector decisions.”

## 8. Consultations with Persons Outside the Agency

No outside agency consultations are required.

## 9. Payment or Gift

No payment or gift will be provided for volunteer participants for this usability study

## 10. Confidentiality

No confidentiality pledge will be used for the TPPS usability study since we will not be collecting PII information. Only first names will be used to identify participants. Attendees will be provided with the OMB number and Paperwork Reduction Act and address where to write. The following statement will be included on the scenario spreadsheet, which will be the only item provided to the participants:

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. **The time estimated for your participation is 1 hour.** If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

## 11. Sensitive Nature

No questions will be asked that are of a personal or sensitive nature.

## 12. Burden of Information Collection

The sampling of volunteer participants will come from the Nationwide IRS Tax Forums. The desired goal is to test at 4 forum locations, 6 participants per day, 2 days per tax forum, for a total of 12 participants per site or a maximum of 48 participants nationwide. The data collection will follow a classic usability test design with one participant at a time going through the registration and/or renewal process. The participant will be asked to use a talk aloud method to inform the test team of their thought process. Each participant will be asked to spend approximately 1 hour to provide feedback on the TPPS registration and/or renewal process. Tests will be conducted between the hours of 8:00 AM and 4:00 PM during the work days of at least 4 locations during the following weeks:

Atlanta, GA  
Orlando, FL

June 28 – June 29  
July 12 – July 13

Dallas, TX  
 San Jose, CA  
 Las Vegas, NV  
 Washington DC

July 26 – July 27  
 August 9 – August 10  
 August 16 – August 17  
 August 30 – August 31

The annual burden hours requested (84) are based on the number of collections we expect to conduct over the requested period for this clearance .

Estimated Annual Reporting Burden				
Type of Collection	No. of Respondents	Annual Frequency per Response	Hours per Response	Total Hours
Recruitment	An average of 36 participants asked to volunteer in order to get a 1/3 response rate for the desired 12 participants	4 tax forum locations	15 minutes recruitment time	36 hours
Testing	12	4 tax forum locations	1	48 hours

**13. Costs to Respondents**

No costs are anticipated.

**14. Costs to Federal Government**

The anticipated cost to the Federal Government is approximately \$6,000 which is an estimation of travel costs for 1 person to attend 4 tax forum locations. Additional RPO staff will already be attending the Tax Forums for other purposes.

**15. Reason for Change**

Not applicable. This is a new request for a generic ICR.

## 16. Tabulation of Results, Schedule, Analysis Plans

### Data to be collected

This test will gather baseline performance metrics, i.e. task success, task timings, etc. The participant reactions will be monitored by having a moderator sitting with the participant. Study sessions are expected to last approximately 60 minutes per participant.

### How data will be used

The data gathered from this research will be instrumental for determining any future revisions to TPPS. Future performance metrics will be validated against the baseline data gathered at the tax forums. All information collected is strictly for research, and will not be used to personally identify participants nor will it be shared for commercial purposes.

### How data will be analyzed

Study team observations are geared toward assessing the performance (design) of the product. Observations of the users will be reviewed for user preference and to identify areas of the application functionality that are confusing.

## 17. Display of OMB Approval Date

We are requesting no exemption.

## 18. Exceptions to Certification for Paperwork Reduction Act Submissions

***These activities comply with the requirements in 5 CFR 1320.9.***