

**Supporting Statement**  
**Approval Request to Conduct Cognitive and Psychological Research**  
**(OMB #1545-1349)**  
**Spanish irs.gov Website Focus Group**

**A. JUSTIFICATION**

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

The Multilingual and Agency Services (MAS) Branch 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 LEP taxpayers. The MAS Branch regularly researches the needs of LEP taxpayers as directed by Executive Order 13166 and works with the different operating Business Operating Units within the IRS to identify improvements in products and services for the LEP community.

MAS Branch 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 needs of Spanish LEP taxpayers with regards to telephone services, walk-in assistance and other person to person services. This study will focus on the needs, preference and awareness of the Spanish LEP taxpayers in regards to Spanish irs.gov website and the products and services offered within it. It will result in the adoption of various specific suggestions for improvement to specific products, services and communication strategies aimed at helping this taxpayer segment used the website more effectively. The feedback received will not institute new policy, yet enable the Service to effectively meet taxpayer needs.

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

The objective of these focus groups is to gather input from Spanish LEP taxpayers about the current awareness of tax information, products and services currently available on the Spanish irs.gov website to comply with their tax obligations and their needs for the future. The project has the following 3 objectives:

- Assess customer's knowledge and usefulness of specific products and services on the IRS' Spanish irs.gov
- Assess ease of navigation and search features on the website
- Identify current and future needs for language assistance

**3. Consideration Given to Information Technology**

Not Applicable

**4. Duplication of Information**

Direct interaction with taxpayers through focus groups has been a research design used by the IRS for a number of years. Solicitation of feedback from Spanish LEP on products and services and the Spanish irs.gov has not been previously tested in this format and therefore there is no duplication of research.

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

Small entities are not involved in this research study.

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

Without collecting taxpayer feedback about the Spanish irs.gov website, the IRS would not have timely information that could be used to identify potential areas where service improvements could be made. Improvement to the website should improve voluntary compliance and assist Spanish LEP taxpayers taxpayer in answering their tax questions.

## **7. Special Circumstances**

N/A

## **8. Consultations with Persons Outside the Agency**

N/A

## **9. Payment or Gift**

The amount of the stipend varies by location of the focus group and target audience(s). Participants will each receive a stipend for a 2-hour session as follows:

New York \$125

Orlando \$100

San Diego \$85

The reason for the variance in stipend is due to various reasons. One it is difficult to locate and secure Limited English Proficient taxpayers to participate in a 2 hour session. Many have extended family or work for themselves and any time away from these commitments would create a hardship to them. The stipend allows them to absolve any personal costs (i.e. babysitting, time away from work) which they may incur. Secondly, we allocated stipend amount commiserate with the cost of living with each city to ensure we were fairly compensating taxpayers for their time and effort. To identify these amounts we relied on historical data from the focus group facility and census information. These amounts are also somewhat higher than average so we can obtain the best qualified participants to fulfill our stringent language competency requirements.

## **10. Confidentiality**

The data returned to IRS will have no identifying information relating specific records to individual taxpayers. Nonetheless, IRS will ensure that privacy to the extent allowed by law and security of the aggregated results will receive the 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. Audiotapes used to record testing sessions will be destroyed when the project is completed and there is no further need for the data.

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

**11. Sensitive Nature**

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

**12. Burden of Information Collection**

The estimated time to complete the participant screening is 5 minutes. The estimated time for each reminder call is 1 minute, with each testing session lasting 2 hours. We estimate that 10 percent of the taxpayers contacted for the study will qualify and be willing to participate. Using this percentage, a total of 540 (individuals will need to be screened to recruit the needed 9 participants (8 study participants and 1 back-up participants) for each focus group. We estimate that 6 people will be sent home because we will only need 54 to stay for the focus groups. Of those being sent home, we estimate 30 minutes of travel time. Collection dates will be:

- May 15, 2012(New York),
- May 17, 2012 (Orlando, Fl)
- May 30, 2012 ( San Diego, CA)

Category of Respondent	No. of Respondents	Participation Time (In Minutes)	Burden (In Hours)
Recruitment	540	5	45
Follow-up Phone Call	54	1	.9
Travel to Focus Group Facility	54	30	27
Individual and Small Business	48	120	96
<b>Totals</b>			<b>168.9</b>

**13. Costs to Respondents**

Not Applicable.

**14. Costs to Federal Government**

The cost for this study is \$47,565.00. These costs are comprised of the following: hiring a vendor to recruit participants, secure facilities, pay honorarium, moderate focus groups, analyze data and prepare report. It also includes travel expenses for the vendor and IRS employees to travel to the focus group sites. IRS employees will serve as observers to ensure the focus groups are conducted in accordance to the moderator’s guide.

**15. Reason for Change**

Not applicable.

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

The vendor will prepare a report will include the recommendations of the focus group participants. The recommendations will be shared wit the program owner for follow-up action.

**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.

## **19. Data Collection Dates**

Data collection will begin May 15, 17, and 30, 2012

## **B. STATISTICAL METHODS**

The primary purpose of these collections will be for internal management purposes; there are no plans to publish or otherwise release this information.

### **1. Universe and Respondent Selection**

The vendor will gather qualitative data only, which will not be, nor presented to be, representative of the population. Each focus group will have 8 to 9 participants. Research has demonstrated that this number of participants helps create the best group dynamics; the groups are sufficiently large to stimulate relatively spontaneous interaction, but small enough to give everyone sufficient opportunity to speak.

To participate in the study, individual participants must have the following characteristics:

- Fluent in Spanish , reading, writing and speak
- Limited English Proficient in reading, writing and speaking
- filed a 2010 Form 1040, 1040A or 1040-EZ US Individual Income Tax Return
- at least 18 years old
- diverse in terms of age and gender
- Accessed IRS.gov while attempting to locate information about tax products in the last 12 months

To participate in the study, small business participants must have the following characteristics:

- Fluent in Spanish , reading, writing and speak
- Limited English Proficient in reading, writing and speaking
- filed a 2010 Form 1040, 1040A or 1040-EZ US Individual Income Tax Return with a Schedule C. Small business is defined as having \$100,000 or less in gross receipts in a year
- at least 18 years old
- diverse in terms of age and gender
- Accessed IRS.gov while attempting to locate information about tax products in the last 12 months

### **2. Procedures for Collecting Information**

IRS plans to hire a vendor to conduct 6 focus groups for this project. The vendor will screen participants and qualify them for the focus groups. A moderator's guide will be used by the vendor to obtain information from participants.

**3. Methods to Maximize Response**

Information collected under this information collection will not yield generalizable quantitative findings; it can provide useful customer input, but it does not yield data about customer opinions that can be generalized.

**4. Testing of Procedures**

Pre testing will not be conducted

**5. Contacts for Statistical Aspects and Data Collection**

The vendor hired by the IRS will perform all statistical analysis for this project.