

**SUPPORTING STATEMENT for Paperwork Reduction Act Information
Approval Request to Conduct Customer Satisfaction Research
IRS – OMB # 1545-1349**

**Fast Track Settlement Program Focus Group
June – August 2012**

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, the Small Business/Self Employed Division (SBSE) of the Internal Revenue Service (IRS) seeks to obtain OMB approval for a public information request to collect qualitative feedback on our service delivery. By qualitative feedback we mean information that provides useful insights on perceptions and opinions, but are not statistical surveys that yield quantitative results that can be generalized to the population of study.

The SBSE Fast Track Settlement (FTS) program offers a way to resolve audit issues during the examination process using a settlement authority and mediation by Appeals. The number of cases that have come through FTS, since the program began, has been much smaller than expected. SBSE Examination and Appeals would like to gain a better understanding of why the program is not being utilized by conducting focus groups with tax practitioners at the National Tax Forums.

The objective of this project is to:

- Solicit information from tax practitioners on their level of awareness of the FTS program, to determine what works well and what does not and to develop ideas for improving and marketing the program.

The information collected from tax practitioners during the focus groups will help SBSE evaluate the FTS program to ensure that tax practitioners and their clients have an effective, efficient, and satisfying experience with the FTS program. Feedback from the focus groups will provide insights into tax practitioner perceptions, experiences and expectations, provide information on areas where improvement could be made, or focus attention on areas where communication, training or changes in operations could improve services. This feedback will allow for ongoing, collaborative and actionable communications between SBSE and the tax practitioner community.

2. Purpose and Use of the Information Collection

The mission of the IRS SBSE operating division is to provide SBSE customers with top-quality service by educating and informing them of their tax obligations, developing educational products and services, helping them understand and comply with applicable laws, and to protect the public interest by applying the tax law with integrity and fairness to every taxpayer.

The Communication, Liaison and Disclosure Division (CLD) within SBSE is committed to supporting this mission by developing and implementing integrated communication plans to address ongoing and emerging taxpayer and practitioner issues. These plans identify key messages as well as appropriate products and delivery channels which leverage stakeholder groups to communicate SBSE messages to taxpayers. CLD fosters partnering relationships with the tax practitioner community as a means of enhancing taxpayer satisfaction with SBSE products and procedures.

The Nationwide Tax Forums sponsored each year by the IRS offer a unique opportunity for CLD to solicit the opinions, experiences, and ideas of tax practitioners about important issues for taxpayers and for the IRS.

3. Consideration Given to Information Technology Sample Design

The questions in the moderator's guide will be asked in person to tax practitioners who were invited to attend the focus group during the National Tax Forums at six different locations around the country.

4. Efforts Not to Duplicate Research

This is the only study conducted by the IRS to evaluate the Fast Track Settlement Program.

5. Reducing the Burden on Small Entities

N/A

6. Consequences of Not Conducting Collection

The IRS would like to increase the number of taxpayers using the Fast Track Settlement Program. They will need to collect information from tax practitioners on the program in order to make service improvements that will make it more appealing. Focus groups at the Tax Forums with tax practitioners constitute the most effective way to gather this information. Without this information SBSE will be unable to properly assess and improve the Fast Track Settlement Program.

7. Special Circumstances

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

8. Consultations with Persons Outside the IRS

N/A

9. Payment of Gift

N/A

10. Confidentiality

No Personally Identifiable Information (PII) will be collected during the focus group. Moderators will inform the focus group participants that no names will be used in the final report. Also, the report prepared for the IRS will not have any identifying information relating to specific records to tax practitioners allowing them to remain anonymous to the extent allowed by law.

Nonetheless, IRS will ensure that the 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 the focus group 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 tax practitioners. 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 personal or sensitive nature.

12. Burden of Information Collection

A screening protocol and moderator’s guide will be used to collect information from respondents. The annual burden hours requested (138) are based on the number of collections we expect to conduct over the requested period for this clearance.

Category of Respondent	No. of Respondents	Participation Time (in minutes)*	Burden (in hours)
Screening	360	360x3/60	18
Focus Groups	60	60x120/60	120
Totals			138

Estimated Response Rate: 17%

13. Costs to Respondents

N/A

14. Costs to Federal Government

The estimated annual cost to the Federal government is \$9,180 for moderators to travel to the six cities where the National Tax Forums will be held to conduct the focus groups.

15. Reason for Change

N/A

16. Tabulation of Results, Schedule, and Analysis Plans

Feedback collected under this information collection provides useful information, but it does not yield data that can be generalized to the overall population. Findings will be used for general service improvement, but are not for publication or other public release. The information gathered during the focus group discussions will be summarized to identify common themes. These themes are all that will be reported out to the IRS.

17. Display of OMB Approval Date

N/A

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities will comply with the requirement in 5 CFR 1320.9.

19. Dates collection will begin and end

Data collection will begin June 19th, 2012 and end August 30th, 2012.

B. STATISTICAL METHODS

Information collected from these focus groups 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 to the population. Data will be collected by the use of a moderator's guide. The primary purpose of this collection will be for internal management purposes; there are no plans to publish or otherwise release this information.

1. Universe and Respondent Selection

The activities with this request for information collection will not involve samples. The respondents invited to participate in the focus groups will need to meet specific criteria related to certain services. Results will not be used to make statements representative of the universe of study, to produce statistical descriptions (careful, repeatable measurements), or to generalize the data beyond the scope of the sample.

2. Procedures for Collecting Information

The information will be collected using established Focus Group techniques. These are structured conversations with a group of eight to 12 people using a series of guided questions. The respondents answer the questions and expand upon the topic provided to them. The information is recorded by a moderator present at the time the group is held. The groups are also recorded for later transcription. Tapes are destroyed once the transcriptions are completed.

3. Methods to Maximize Response

The IRS has enhanced protocols to maximize the response rate during the screening process. We will invite approximately twice the number of necessary respondents for each group. Historically, this has ensured that we have the proper number of respondents for each group.

4. Testing of Procedures

Pretesting will not be conducted.

5. Contacts for Statistical Aspects and Data Collection

For questions regarding the study, questionnaire design or statistical methodology, contact:

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Attachment

Screener's Guide
 Moderator's Guide