

Supporting Statement
Approval Request to Conduct Cognitive and Psychological Research Data
Collection (OMB #1545-1432)

Taxpayer Advocate Service (TAS) Survey of Potential LITC Clients

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

The Taxpayer Advocate Service (TAS) is taxpayers' voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and each knows and understands his or her rights and knows where to get tax assistance if it is needed. *As an independent organization within the IRS, we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.* In order to fulfill our mission we need insight into taxpayers' awareness and use of tax assistance offerings and service channels. This information is not readily available from existing data sources and it will help TAS better understand taxpayers' service and information needs pertaining to these topics.

2. Purpose and Use of the Information Collection

TAS is looking to understand taxpayers' awareness and use of service channels for tax assistance. To this end, TAS wants to survey taxpayers who would be eligible to use Low Income Taxpayer Clinics for help with federal income tax issues. The survey findings will be combined with other organizational information to suggest ways to increase taxpayers' awareness of LITCs and identify this group's tax assistance needs. The findings should allow TAS to improve communications to lower income taxpayers, better meet their service needs, and will provide information on topics of interest for projects such as those included in the TAS Annual Report to Congress. The feedback received will not institute new policy, yet enable TAS to effectively meet taxpayer needs.

3. Consideration Given to Information Technology

TAS will administer the survey of potential LITC users by telephone. Random Digit Dialing (RDD) will be used and will incorporate cell phone numbers as well as land line telephone numbers. TAS wants to make sure all pertinent socioeconomics groups and segments of the population are represented. TAS considered other options, but decided telephone surveys are the best option for reaching taxpayers with lower income and education levels who may not be technologically savvy. .

4. Duplication of Information

TAS administers the Low Income Taxpayer Clinic Program which provides grants to organizations that assist low income taxpayers with federal tax issues. While TAS has information about the participating clinics, its understanding of the clinic users is simply based on any input provided by the clinic administrators. This survey will provide insight

Supporting Statement
Approval Request to Conduct Cognitive and Psychological Research Data
Collection (OMB #1545-1432)

Taxpayer Advocate Service (TAS) Survey of Potential LITC Clients

into the assistance related needs of low income taxpayers from the taxpayers themselves, rather than from the clinics perceptions. This information is not available from other sources, including the LITCs.

Our survey will gather information from taxpayers meeting LITC assistance criteria to gain a better understanding of their awareness and use of LITC services. This information will be combined with internal information about the program and shared with the clinics. A more thorough understanding of the needs of their target audience will allow the LITCs to enhance communication tools and services offered.

5. Reducing the Burden on Small Entities

Small business or other small entities are not targeted for these surveys and will only be involved if they meet screening criteria and agree to participate. TAS will minimize the burden on them by reminding them that participation is voluntary.

6. Consequences of Not Conducting Collection

Without this feedback, TAS will not have timely information from the taxpayers concerning their awareness of and needs from LITCs. This topic concerns the National Taxpayer Advocate and she requires feedback from external stakeholders to understand awareness levels and assistance needs of those eligible to use the LITC programs.

7. Special Circumstances

NA

8. Consultations with Persons Outside the Agency

Russell Research was consulted for study design and data collection decisions.

9. Payment or Gift

NA

10. Confidentiality

TAS will provide privacy to the extent allowed by law. Personal or sensitive information will not be disclosed. Random digit dialing will be used to recruit survey respondents. Data security and limited use are contractually required of our vendor. All appropriate privacy requirements and background clearances will be obtained and followed. We will also control official access to the information and will not allow public access to the

Supporting Statement
Approval Request to Conduct Cognitive and Psychological Research Data Collection (OMB #1545-1432)

Taxpayer Advocate Service (TAS) Survey of Potential LITC Clients information. TAS will not ask for any information that could be used to identify the survey respondents.

The data returned to IRS will have no identifying information relating specific records to individual taxpayers. Information access will be tightly controlled. 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.

We will limit and control the amount of information that we collect to those items that are necessary to accomplish the research objectives. We will protect the privacy to the extent allowed by law of the survey respondents by not using names in our report. Data will be maintained according to required record management guidelines.

11. Sensitive Nature

A few questions may be considered sensitive by respondents because they relate to their tax filing behaviors. These questions are used to help establish whether the individual could have a need for LITC services. We kept sensitive questions to the absolute minimum, and we allow respondents to decline to answer the question if it makes them uncomfortable.

12. Burden of Information Collection

Overall we expect 1,150 individuals will complete surveys. We assume a 60% response rate based on previous survey experience. (Although recruiting for survey participation has become more difficult in recent years, about 5 years ago Russell Research obtained an 80% response rate on a survey targeting taxpayers eligible to use TAS services.), We would need to call around 1,925 taxpayers to complete 1,150 surveys. Screening respondents requires as much as 2 minutes per call as shown in the table below. We expect to call 775 people who either refuse to participate, or do not qualify for the study. As shown in the table below, the contact time to screen respondents could be up to 2 minutes, resulting in nearly 26 burden hours for non-respondents. ($775 \times 2 = 1,550$ minutes / 60 minutes = 26 burden hours).

For respondents, the time to complete the surveys is 20 minutes (22 minutes including screening questions). There are 422 burden hours for this group, including screening. ($1,150 \times 22$ minutes = 25,300 total minutes / 60 minutes = 422 burden hours).

The total burden hours for the study would be (26 + 422) 448 hours.

	Estimated Burden

Supporting Statement
Approval Request to Conduct Cognitive and Psychological Research Data
Collection (OMB #1545-1432)

Taxpayer Advocate Service (TAS) Survey of Potential LITC Clients

Type of Collection	Number of Respondents	Hours per Response	Total Hours
Screening potential respondents (ultimately do not participate)	775	2 minutes	26 hrs
Screening and the full interviews (with actual respondents)	1,150	22 minutes	422hrs
Total			448 hrs

13. Costs to Respondents

N A

14. Costs to Federal Government

The estimated cost of this survey is \$128,000. It is part of a contract that includes focus groups on six different topics and this survey.

15. Reason for Change

Not applicable.

16. Tabulation of Results, Schedule, Analysis Plans

Once OMB approval is received, potential respondents will be contacted via phone. It is expected that we will need approximately three months to field, administer, and summarize survey findings. We would like to begin data collection in October 2013 or as soon thereafter as possible.

Survey responses will be summarized and compiled into a final report no later than the end of February 2014. The final report will be a summary of key data findings by topic. This information will be used to report on low income taxpayers' awareness of and need for assistance from LITCs. The information will also be used in conjunction with other internal IRS data to suggest areas to target with LITC program awareness campaigns. The information that taxpayers provided will also be shared with the LITCs.

17. Display of OMB Approval Date

We are requesting no exemption.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

Supporting Statement
Approval Request to Conduct Cognitive and Psychological Research Data
Collection (OMB #1545-1432)

Taxpayer Advocate Service (TAS) Survey of Potential LITC Clients

These activities comply with the requirements in 5 CFR 1320.9.

19. Data Collection Date

Work on this survey will begin immediately after receiving OMB approvals (preferably in October 2013, but no later than January 2014). All work must be completed in time to finalize the study reports by the end of February 2014 when the vendor contract expires (this contract cannot be extended).

B. STATISTICAL METHODS

The primary purpose of these collections will be for internal management purposes; there are currently no plans to publish the summary reports from this research.

1. Universe and Respondent Selection

The population of interest in this study is taxpayers whose incomes are at or below 250% of poverty income levels which is around 50% of primary taxpayers or more than 75 million primary taxpayers. The vendor will use screening questions to select respondents that meet the qualifying criteria.

2. Procedures for Collecting Information

Potential respondents in this survey will be telephoned/called by trained telephone interviewers operating from the vendor's national telephone interviewing center in East Rutherford, NJ. This center operates from 10 a.m. to 12 midnight to allow for 10 a.m. to 9 p.m. calling hours in each US continental time zone.

Potential respondents will be selected from a Random Digit Dialing (RDD) list of computer-generated telephone numbers in working telephone exchanges across the US. The vendor will provide the RDD list. This RDD list will include a representative proportion of landlines (65%) and cell/mobile (35%).

The vendor's telephone interviewing staff will screen survey candidates and identify potential respondents per the screening criteria detailed above. The telephone numbers of potential respondents will be dialed up to 10 times in order to establish contact with a potential respondent, with most of these dialings resulting in non-contact (number busy, voice-mail, non-working, etc.). After the first live contact with a potential respondent, interviewers will request their participation in the survey. If they agree, they will be screened for qualification and if qualified, interviewed at that time. If they do not agree/refuse, they will be recontacted by a more senior interviewer who will also try to include them in the survey. If they then refuse again, this person will be recorded in call records as a refusal and not contacted again.

The sample will include 1,000 randomly selected respondents. This should yield about 50-60 Spanish-speaking respondents, which will be augmented to 200 Spanish-speaking respondents after completion of the random sample of 1,000. The augment of Spanish speakers will be drawn from RDD samples of US markets with known high propensity of Spanish-speaking people (e.g., California, Florida, Texas, New York, Arizona, New Mexico, Colorado, etc.).

3. Methods to Maximize Response

The vendor will strive to maximize response and cooperation rates among those respondents they call by: (1) using up to 10 attempts at live contact; (2) and by using

more senior interviewers to try to convert refusals to completed surveys. Other factors increasing response rate are that: (3) the questionnaire length is being minimized to reduce respondent burden and (4) respondents are assured anonymity of their responses.

4. Testing of Procedures

Because of vendor experience, procedures will not require testing.

5. Contacts for Statistical Aspects and Data Collection

Several contacts will be available for assistance with the statistical requirements. TAS Research will provide analysts with expertise in statistics to assist this effort. The vendor (contractor) will provide experts with knowledge of statistics as well.

Primary Contact: Carol Hatch, TAS Research, 501 396-5954 or carol.m.hatch@irs.gov
Secondary Contact: Jeff Wilson, TAS Research, 317 685-7673 or jeff.a.wilson@irs.gov