

**Supporting Statement**  
**Approval Request to Conduct Cognitive and Psychological Research**  
**(OMB Control Number: 1545-1349)**

**Focus Group for Taxpayer Advocate Review of the Survey Questions**

**A. JUSTIFICATION**

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

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. The task of TAS is to ensure that every taxpayer is treated fairly and that taxpayers know and understand their rights. TAS offers free help to guide taxpayers through the process of resolving tax problems that they haven't been able to resolve on their own. Our case advocates are the front-line employees that deal with each taxpayer's problem and work with them until their tax problem is resolved.

TAS currently has a set of survey questions that has been used since 2001 (the inception of the program) and has not been substantially changed. The original questions were developed without the use of a focus group. It is recognized that the tax and technology environment is ever changing and TAS was to ensure that we can continue our services consistent with these changes. TAS is responsible to provide our customer timely and accurate service and to help educate taxpayers so their problems can be minimized in the future. We have used these survey questions to help us determine if TAS is being responsive to the taxpayer's needs for timeliness, accuracy, fairness and the resolution of their problem.

In order to address issues that are affecting our taxpayers we serve, we strive to improve the quality of our survey questions. TAS seeks reaction and suggestions for improvement from our individual and tax professionals on our survey questions by the use of these focus groups.

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

The goals of the focus groups will be to obtain the customer's perspective in revising the questionnaire, specifically: qualitative research on what is important to participants about their experience with TAS and cognitive testing of actual proposed questions for importance and clarity (including meaning).

- We be asking each member about their experience with TAS to determine what is important to them and what they expect from their interaction with TAS.
- We will be asking for specific feedback on the proposed new survey questions to determine if customers think they are an important aspect of the experience and if they are understandable. The moderator will share some of the new revised questions and some specific demographic questions to get their reaction and comments.

This information will assist TAS and their contractor, PCG as they update the survey questions and consider whether or not to add, delete or revise certain questions.

TAS hopes to gain a deeper understanding of the participants' reactions to the questions and determine what questions are really helpful in identifying their primary concerns as they deal with TAS. Also, it will be helpful to learn if any of the revised questions are clear or hard to understand. TAS expects that participants will provide specific suggestions for improvement to the revised survey questions.

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

The responses will be collected by laptop for the activities that will be conducted.

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

No similar data are gathered or maintained by the Agency or are available from other sources known to the TAS.

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

Small business or other small entities will be involved in these efforts but TAS will minimize the burden on them by sampling. We expect that only a small percentage of the 20 participants that will participate will be small business owners (small business is about 12% of the total population). The sessions will be only one hour long and we will be asking for readily available information.

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

Without this type of feedback, TAS will not have timely information to improve the survey questions that we ask to help meet the needs of our taxpayers. Our survey questions have not been substantially revised since 2001.

Improvement to TAS' survey questions should help us improve our service to taxpayers.

### **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 Agency**

NA

### **9. Payment or Gift**

IRS will provide a stipend of \$50 to each focus group participant to participate in a 1 hour session.

### **10. Confidentiality**

The data returned to TAS will have no identifying information relating specific records to individual taxpayers. Nonetheless, TAS 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. Participants will only provide their first names and will be speaking about their experience with TAS and not about their tax issues.

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

Category of Respondent	No. of Respondents	Participation Time (In Minutes)	Burden (In Hours)
Recruitment	600	3	30
Follow-up Phone Call	30	1	.50
Individual, Small Business Taxpayers and Tax Practitioners	24	60	24
Totals	654	64	54.5

### 13. Costs to Respondents

No costs are anticipated. Respondents will be provided a toll free number.

### 14. Costs to Federal Government

The anticipated cost to the Federal Government to conduct these focus groups is approximately \$13,177.32. These costs are comprised of: hiring a vendor to recruit

participants, arrange conference call, pay honorarium, moderate focus group, analyze data and prepare report. TAS employees will serve as observers (listening on phone) to ensure the focus group is 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 with the program manager 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.

**B. STATISTICAL METHODS**

**1. Universe and Respondent Selection**

The plan includes recruiting 10 participants for each focus group with the expectation of 6 participants to show. They will be selected from the closed case list at random. The vendor will perform all recruiting based on the following criteria.

Demographics Chart (respondents picked at random, demographic selection criteria is not applicable).

<b>Gender</b>	Mix
<b>Race/Ethnicity</b>	Mix
<b>Filing Status</b>	Mix
<b>Income</b>	Mix
<b>Age</b>	Mix
<b>Education</b>	Mix
<b>Individual and Tax Preparers</b>	100% of the participants recruited need to have closed cases with the Taxpayer Advocate Service within the prior 3 months.
<b>Special characteristics</b>	Tax Professionals are those who have represented their taxpayer with TAS will be selected at random.

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

IRS plans to hire a vendor to conduct 3 focus groups for this project. A moderator's guide will be used by the vendor to obtain information from participants.

## **3. Methods to Maximize Response**

Information collected 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 TAS will perform all statistical analysis for this project.