

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

**Taxpayer Advocate Service Focus Group Study<sup>1</sup>**

**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.

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

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

The goals of the focus groups is to gather input from the taxpayers who have had IRS problem and came to TAS for assistance. We will be asking each taxpayer about their experience with TAS to determine what is important to them and what they expect from their interaction with TAS. The taxpayers will be identified by those who did receive relief, did not receive relief and were either satisfied or dissatisfied.<sup>2</sup>

The specific business questions to be explored by the focus groups are:

1. Understanding of advocacy and the role of the "Case Advocate",
2. Expectations when they came to TAS,
3. Expectations changing while working with TAS, and if so why, and
4. Thoughts about how TAS can improve its communications and service to better meet expectations.

TAS hopes to gain a deeper understanding of the participants' reactions to the personal assistance they received from their Case Advocate and review how their experience was different based on the relief received. This knowledge will assist TAS in determining what specific qualities of the participant's experience with the Case Advocate contributed the most

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<sup>1</sup> TAS Contract with the research contractor, PCG, Option Year One, Focus Group Task 15.

<sup>2</sup> When a TAS case is closed, it is identified as either the taxpayer receiving relief or did not receive relief by the case advocate. The satisfaction or dissatisfaction of the taxpayer is determined from the TAS Customer Satisfaction Survey. The TAS Customer Satisfaction Survey is a full 12 month survey conducted for a fiscal year. The last completed survey is for FY 2013. The research contractor, PCG, conducts the Customer Satisfaction Survey for TAS.

to their satisfaction or dissatisfaction which may lead to improvements to case processing. Also, such knowledge may be used in improving future survey questions in the TAS Customer Satisfaction Survey.

### **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 respondents only constitute about 6% of the total customer satisfaction survey respondent population for FY 2013). 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 our service to help meet the current needs of our taxpayers. TAS will disseminate the data within the TAS stakeholders who will use it to improve the qualities of services to all taxpayers, specifically those who are not satisfied with the service and did not received relief.

### **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, through PCG, will provide a stipend of \$50 to each focus group member to participate in a 1 hour telephone focus group session.

The \$50 provides more of an incentive for those that may be hesitant to discuss their tax problems in a group. It also helps greatly with recruiting efforts and reduces the number of taxpayers that need to be called. TAS has very short timeframe for this study which makes

recruiting even more difficult. Therefore, for this project, PCG recommends a \$50 stipend to make it possible to recruit the desired number of participants for the focus group in a short amount of time. Our previous experience with other operating division's customer satisfaction focus groups that when the OMB approved the \$50 or higher stipend it yielded the minimum number of participants desired within a shorter period of time. For the last focus group conducted by PCG in FY 2012 on behalf of TAS, the \$50 stipend was allowed by OMB.

## **10. Confidentiality**

The focus group data returned to TAS will have no identifying information relating to records of 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.

The audio recording 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

TAS plans to conduct 3 1-hour focus groups. Ten participants will be recruited for each focus group with the expectation of 6 participants in each group. Participants will be recruited from a list of 600 closed cases. Given a 6% response rate, the total burden hours for this research is 54.5 hours.

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
Total			54.5

### Costs to Respondents

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

## 13. 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 contractor to recruit participants, arrange conference calls, pay stipends, moderate focus groups, analyze data and prepare the final report. TAS employees will serve as observers (listening on phone) to ensure the focus group is conducted in accordance to the moderator's guide.

## 14. Reason for Change

Not applicable.

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

The contractor will prepare a final report will include the recommendations of the focus group participants. The recommendations will be shared with the program manager for follow-up action.

## 16. Display of OMB Approval Date

We are requesting no exemption.

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

These activities comply with the requirements in 5 CFR 1320.9.

## 18. Dates that the collection of data will begin and end

TAS is projecting that the recruiting for the focus groups will begin the week of April 14, 2014 and the focus meetings will be held the week of May 5, 2014. Expected completion of the focus group studies is May 30, 2014.

## 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 participate. They will be selected from the closed case list of the customer satisfaction survey at random within the desired criteria. The contractor will perform all recruiting based on the following groups (from the customer satisfaction data) and criteria show in the table below:

- Group 1:
  - Received relief
  - Satisfied taxpayers only
- Group 2:
  - No relief
  - Satisfied taxpayers only
- Group 3:
  - No relief
  - Dissatisfied taxpayers only

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 participant's recruited need to have closed cases with the Taxpayer Advocate Service within the last 12 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**

TAS has contracted with the research contractor, PCG, to conduct 3 focus groups for this project. A moderator's guide will be used by the PCG 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 contractor, PCG, hired by TAS will perform all statistical analysis for this project.