

**SUPPORTING STATEMENT**  
**Approval for Information Collection Request**  
**to Conduct Cognitive & Psychological Research- 1545-1349**

**IRS Appeals Focus Groups**

**A. JUSTIFICATION**

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

IRS has replaced the traditional measures of accomplishment with a balanced measurement system consisting of business results, customer satisfaction, and employee satisfaction. As an important customer interface the Appeals Division needs feedback from customers to continuously improve its operations. This initiative is part of the service-wide effort to establish a system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act of 1998. This is also a result of Executive Order 12862, which requires all government agencies to survey their customers and incorporate customer preferences in their process improvement efforts.

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

The data collected will be used to develop a better understanding of the taxpayer experience in Appeals. It will assist the IRS in developing an understanding of the service needs and preferences of these taxpayers. The goal of a focus group is to solicit general opinions about a topic. An important aspect of focus groups is that they give rise to insights and solutions that may not be derived from other methods. Focus group interviews are qualitative research, meaning no statistical difference between groups can be determined. Specifically, they are a directed discussion with small groups of 7 to 10 people on a specific topic.

Focus group participants will be asked about their expectations entering the Appeals process, the clarity of information obtained and requested during the appeals process, and other aspects of the process for which the participants feel necessary to provide feedback. There will be 2 groups, both with taxpayers. One group will be comprised of taxpayers who come from a Collections work stream and the other will be comprised of general work streams (i.e., Collections or Examinations). Participants will never be asked to provide private details about their case.

**3. Consideration Given to Information Technology**

N/A

**4. Efforts Not to Duplicate Research**

Direct interaction with taxpayers through focus groups has been a research design used by the IRS for a number of years. Our target population has not been studied previously and therefore there is no duplication of research.

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

N/A

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

IRS Appeals will not be able to measure and improve external customer satisfaction with the Appeals process. Feedback from customers is important in order to assess perceptions of the Appeals customer service to help develop service improvement actions. Focus groups capture in-depth information that the current customer satisfaction survey cannot capture. If the focus groups are not conducted, the primary goals of the Appeals organization to improve customer service will not be achieved.

## **7. Special Circumstances**

There are no special circumstances. The information collected will be voluntary.

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

ICF International will work collaboratively with Appeals to design the moderator's guides and screeners. ICF will conduct the groups and write the report.

## **9. Payment of Gift**

\$50 for each participant. It is standard practice to compensate participants for their participation in focus groups in order to ensure a balanced representation of the target audience. The amount is determined to be sufficient enough to motivate participation, but not so much as to be considered coercion.

## **10. Confidentiality**

The security of the data used in this project and the privacy of participants will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels has been accomplished. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record keeping practices to ensure privacy protection of all participants. This includes criterion for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

The data returned to IRS Appeals will have no identifying information relating specific records to individual taxpayers. Nonetheless, ICF and IRS Appeals 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.

There will be no audio recording of the testing sessions, only notes, in which no last names or personally identifiable information will be noted.

Participants will not be asked to provide any personal information. ICF will limit and control the amount of information we collect to those items that are necessary to accomplish the research questions. ICF will carefully safeguard the security of data utilized as well as the privacy of the survey respondents. ICF will apply the fair information and record-keeping practices to ensure protection of all survey respondents. 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 information as well as its releases to authorized recipients.

**11. Sensitive Nature**

No questions will be asked that are of personal or sensitive nature nor will any participant be required to answer any question.

**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 1 hour. 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 160 individuals will need to be screened to recruit the needed 8 participants for each focus group.

Total number of potential participants screened	160
Estimated time to complete screening	5 minutes
(160 X 5 minutes = 13.3 hours)	
Estimated time for reminder phone call	1 minute
(16 recruited for groups X 1 minute = 0.3 hours)	
<b>Estimated participant screening burden</b>	<b>13.6 hours</b>
Time to complete Informed Consent	1 minute
(16 X 1 minute = 0.3 hours)	

Total number of participants	16
Time to conduct study	1 hour
(16 X 1 hour = 16 hours)	
<b>Estimated study burden</b>	<b>16.3 hours</b>
<b>Estimated total project burden hours</b>	<b>29.9 hours</b>

**Estimated Response Rate:**

We will recruit 8 participants per group for 6 to participants to show. However, we will accept 8 participants if they all call in.

**13. Costs to Respondents**

N/A

**14. Costs to Federal Government**

\$17,758

**15. Reason for Change**

N/A

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

Since the data will be qualitative in nature, ICF will synthesize impressions and key information gathered from the focus groups. ICF will use recordings and notes to identify key themes in order to facilitate understanding of the taxpayer regarding their customer service experience.

**17. Display of OMB Approval Date**

N/A

**18. Exceptions to Certification for Paperwork Reduction Act Submissions**

N/A

**19. Dates collection will begin and end**

August – September 2012 (subject to change). The dates for conducting the focus groups depend solely on the date the project receives OMB approval, therefore the dates will be chosen once OMB approval is received.

## **B. STATISTICAL METHODS**

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

One focus group discussion will consist of general pro se taxpayers, and the other will consist of taxpayers who went through the collections process (field collection and campus collection). All respondents have been surveyed during the FY2011 customer satisfaction survey, and have agreed to be contacted for focus group research.

ICF will contact potential participants using the phone number(s) and/or email addresses that they provided when they were contacted for the customer satisfaction survey. If the respondents meet the screening criteria and are available at the time of the discussion, they will be included.

Note: It is possible that one focus group may consist of field collection respondents and the other campus collection respondents.

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

Data will be collected in a telephone focus group format. The groups will be conducted by ICF. ICF will be responsible for recruiting and conducting the focus groups. Following the groups, ICF will submit a report of the results to Appeals.

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

It is common for recruited participants to have last-minute conflicts with focus group discussion times. ICF will recruit 2 more participants than are needed to ensure enough people attend the groups. Recruit 8 for 6 to 8 to show.

Should all 8 recruited participants dial in to the discussion, all 8 will be included in the discussion.

### **4. Testing of Procedures**

Not applicable

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

For questions regarding the study, contact:

Sherri Settle  
ICF International, Project Director  
[ssettle@icfi.com](mailto:ssettle@icfi.com)

301.572.0342

or

Rocco DiLisio

IRS Appeals, Policy Analyst, Customer Satisfaction Survey Coordinator

[Rocco.D.DiLisio@irs.gov](mailto:Rocco.D.DiLisio@irs.gov)

412.395.4994

**Attachment**

Screener

Informed Consent

Moderator's Guides

## Recruiting Goals

- Two groups conducted in over the phone.

In each location the criteria are the following:

- All participants must be able to read, understand, and speak English.
- Recruit for one hour.
- Participants will receive a stipend for their time (\$50).
- Pro se Taxpayers
  - 50% Field Collection
  - 50% Campus CollectionOR
  - 50% Collection
  - 50% General Taxpayer
- Access to email for to receive consent form

**TABLE 1: FOCUS GROUP SPECIFICATIONS**

<b>Location</b>	<b>Date</b>	<b>Time</b>	<b># of Recruits</b>	<b>Participants</b>
PHONE	TBD-August 2012	TBD	8	6-8

