

**Taxpayer Advocate Service (TAS) Focus Group Interviews at the
2015 IRS Tax Forums on PPS, Appeals, TTK
Approval Request to Conduct Cognitive and Psychological Research Data
Collection (OMB #1545-1349)**

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. *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' experiences with IRS processes and products. 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 participants' experiences in working with the IRS in three areas, phone service availability for tax preparers on the Practitioner Priority Service (PPS) line; Appeals after relatively recent changes, namely the Appeals Judicial Approach and Culture (AJAC) project and Collection Appeals Program (CAP); and tax preparers ability to find pertinent information on TAS's Taxpayer Toolkit and the irs.gov website. To this end, TAS wants to conduct focus group interviews with tax practitioners' thoughts and opinions about, and experiences with the following areas:

- IRS's Practitioner Priority Service;
- Appeals - How are AJAC & CAP Changes Working
- TAS's Tax Toolkit and irs.gov website.

The focus groups findings will be combined with other organizational information to suggest ways to improve taxpayers' interactions with the IRS, gauge the effectiveness of recent policy modifications, 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 considered electronic options for this research, but decided to collect the information in person. TAS decided in person groups were the best option for including most types of preparers at a relatively low cost.

4. Duplication of Information

We were unable to find any current research on our topics of study from a tax preparer's perspective. Our focus groups will gather information on tax practitioner's current opinions about the IRS's Practitioner Priority Service, the Effectiveness of Appeals' changes, and TAS's TTK and the irs.gov website. This timely, qualitative research will help identify current issues of concern to taxpayers and tax professionals. No similar data are currently gathered or maintained by the Agency.

Practitioner Priority Telephone Services

TAS has an interest in tax practitioner's thoughts, experiences, and ideas about how IRS provides services to preparers. We would like to know the impact of recent changes in service offerings and how the availability of services impacts tax preparers. Specifically we want to hear about their PPS experience, how long they had to wait to talk to an IRS assistor, why did they call, were they able to resolve their issue on the phone, could they resolve issues for multiple taxpayers on one call or if they had to hang up and call back to get information on more than one account, what were the ramifications of the delays in receiving the service, what are their service expectations, and what other sources can they use to resolve their clients' tax issues.

Appeals - How are Changes Working

The IRS has made several changes to the AJAC and CAP processes in the hopes of increasing Appeals independence and improving the effectiveness of the CAP process. TAS would like to learn about tax preparers' assessments of the changes. We plan to get tax preparers' assessments of current operations and compare them with Appeals interactions before the changes. Additionally we will ask participants to assess the program, elaborate on their experiences, and make suggestions for any additional improvements needed. The feedback will likely be used along with other information, to describe the process and its strengths and weaknesses in TAS's Annual Report to Congress.

Tax ToolKit and irs.gov

The Taxpayer Advocate Service (TAS) has two primary external platforms for external interaction. Those tools are www.irs.gov/Advocate (IRS.gov) and [www.taxpayeradvocate.irs.gov \(tax toolkit\)](http://www.taxpayeradvocate.irs.gov (tax toolkit)). The tax toolkit is configured to render differently based on the user's device – mobile or desktop (mobile-friendly). The Internet is one of the TAS's primary outreach tools as it allows TAS to provide pertinent information to taxpayers and tax practitioners at a relatively low cost. The Internet is efficient as it is available to our customers 24/7 – it is always available when the customer/user needs information. TAS needs to ensure that the platforms we have built are easily accessible, user-friendly and meet the requirements of self-help content for our customers. To that end, we are planning on observing users as they interact with IRS.gov and the tax toolkit via mobile devices and laptop or desktop devices. This will give us

valuable information on how our users navigate through both sites, what the experience was like for the user and what areas work well or need enhancements to create a better virtual environment.

5. Reducing the Burden on Small Entities

Small business or other small entities are not targeted for these groups 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 in the focus groups is voluntary.

6. Consequences of Not Conducting Collection

Without this feedback, TAS will not have timely perspectives and insights from tax practitioners concerning the IRS's processes and programs related to the TTK, PPS, and Appeals processes. All of these topics are of concern to the National Taxpayer Advocate and she requires feedback from external stakeholders to understand concerns from those who use these programs or need information to better understand their rights with the IRS.

7. Special Circumstances

NA

8. Consultations with Persons Outside the Agency

NA

9. Payment or Gift

Participants may receive a small token of appreciation for their time and input. This would be limited to some existing TAS promotional materials such as a pen, or notepad, provided out of existing reserves.

10. Confidentiality (this is the only instance this term should be used)

TAS will provide privacy to the extent allowed by law. Personal or sensitive information will not be disclosed. Only first names will be used in interviews (first initial of last name will be used if there are duplicate names). We will also control official access to the information and will not allow public access to the information. TAS will not ask for any information that could be used to identify the taxpayers in the focus group interviews. TAS designed the moderator guides such that no personally identifiable information (PII) is captured.

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. Data security approaching level C-2 will be accomplished using the Windows XP/7 operating system.

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 focus group participants by not using names in our report. Data will be maintained according to required record management guidelines.

11. Sensitive Nature

We will not collect sensitive information and participants may not answer if they are uncomfortable providing specific information. Participation is voluntary and individuals may decline the invitation to participate in the group.

12. Burden of Information Collection

A total of 15 focus group sessions will be held for the three topics (TTK, PPS, and Appeals). TAS will recruit as many as 16 qualified individuals for each group – $16 \times 15 = 240$ total recruits; with the expectation that no more than 12 recruits will timely arrive at the prearranged location and ultimately participate in the groups – $15 \times 12 = 180$ total participants. Considering all factors (competing interests, willingness, and schedule), we expect no more than 25 percent of those asked if they are interested in the topic to attend the groups. That means that a total of 960 persons will have to be screened to reach the 240 total recruits – with 720 being screened for 2 minutes (to learn they either refuse or do not qualify), with $(960-240 =) 720$ initially expressing interest but not qualifying, and with 180 attending and participating (and also requiring 2 minutes screening and 5 minutes reminder time, plus 90 minutes of group discussion time).

As shown in the table below, the contact time to screen participants will be about 2 minutes, resulting in 24 burden hours for screened non-recruits ($960 \times 2 = 1,920$ minutes / 60 minutes = 32 burden hours); the 240 recruits will result in another 20 burden hours (240×5 minutes contact time = 1,200 minutes / 60 = 20 burden hours); and the 180 participants will result in 270 burden hours (180×90 minutes of focus group discussion time = 16,200 minutes; / 60 = 270). Total burden hours = **322** (all partial hours rounded to the next whole hour or $32+20+270$).

Type of Collection	Estimated Burden		
	Number of Respondents	Time per Response	Total Hours
Screening potential participants	960	2 minutes	32 hrs

(ultimately are not recruited)			
Recruiting and reminding recruits who do and do not show up at the focus group sites	240	5 minutes	20 hrs
Discussion time for actual participants	180	90 minutes	270 hrs
Total Burden Hours			322 hrs

13. Costs to Respondents

NA

14. Costs to Federal Government

The estimated cost of the 15 focus groups in this package of three topics is \$15,000 (this includes approximately \$5,000 in travel expenses for an employee who will be attending the tax forums for another purpose and will also serve as scribe for the focus groups).

15. Reason for Change

Not applicable.

16. Tabulation of Results, Schedule, Analysis Plans

Once OMB approval is received and the tax forums are underway, potential participants will be contacted in person. We expect it will take approximately five months to field, administer, and summarize focus group findings.

Interviews will be summarized after each focus group and compiled into a final report no later than the end of November 2015. The final report will be a summary of key data findings by topic based on the discussions generated in the focus group interviews. This information will be used to report on taxpayers' and preparers' experiences with the IRS's Tax Toolkit, PPS telephone lines, and the changes to Appeals processes. The information will also be used in conjunction with other internal IRS data to suggest improvements to these specific processes as appropriate.

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.

19. Data Collection Date

The tax forums are held during the summer of 2015, with the first forum scheduled for July 7-9. Recruiting for focus group participants will begin the first day of the tax forum immediately after receiving OMB approvals (preferably in July 2015). All groups must be completed in time to finalize the study reports by the end of November 2015.

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. This research is qualitative and thus cannot be generalized to the population.

1. Universe and Respondent Selection

TAS will recruit from tax preparers attending the tax forums. Recruiters will attempt to get a variety of preparers with experience in the topic areas to participate in the focus groups.

2. Procedures for Collecting Information

Participants will be screened and balanced using the appropriate characteristics for the focus group topic and include gender, tax preparer type, experience level. Minimal information will be collected during this screening process to report back to OMB in the summary report.

Recruiters will inform potential participants of the focus group topics and ask if they are interested in the topic, provide additional information about the focus groups, and ask qualified individuals to attend and participate in the focus group. We will recruit 16 qualified participants, with the expectation being that no more than 12 will actually show up at the group site and participate per group.

3. Methods to Maximize Response

We will strive to maximize response and cooperation rates among those potential participants by: (1) providing the topic and scheduled meeting time before recruiting participants; (2) by offering qualified persons the opportunity to voice their opinions on the identified topic, and (3) scheduling the groups during lunch periods or times that do not conflict with the most popular sessions.

4. Testing of Procedures

Because of prior tax forum experience, procedures will not require testing.

5. Contacts for Statistical Aspects and Data Collection

Since focus groups are a form of qualitative research, statistical requirements are minimal. TAS Research will provide support needed for this endeavor.

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