

Supporting Statement

OMB Information Collection (ICR) Approval Request to Conduct Cognitive-Psychological Research (OMB# 1545-1349)

Title: Tax Professionals Focus Groups

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

The Multilingual and Agency Services (MAS) Branch, Media and Publication (M&P) Division of the Internal Revenue Service (IRS) facilitates IRS's administration of policies and strategies supporting the delivery of language assistance to limited English proficient (LEP) taxpayers. The MAS Branch regularly researches the needs of LEP taxpayers as directed by Executive Order 13166 and works with the Business Operating Units within the IRS to identify improvements in products and services for the LEP community.

This study will focus on the needs, preferences and level of awareness of tax practitioners who serve LEP taxpayers, and discuss IRS products and services for LEP taxpayers. This study's results will allow the development of suggestions for improvement to specific IRS products, services and communication strategies. The feedback received will not institute new policy, but rather enable the Service to more effectively meet taxpayer needs.

2. Purpose and Use of the Information Collection

The objective of the focus groups is to gather input from tax practitioners who serve LEP taxpayers about their awareness and use of tax information, products and services. The feedback from the tax practitioners will be used to improve IRS's tax products and services to ensure they meet the needs of the LEP taxpayers. Results will be incorporated into the 2017 IRS LEP Customer Base Report, which is shared with IRS senior leaders to inform decisions regarding resources as they plan for future needs.

3. Consideration Given to Information Technology

M&P employees will conduct focus groups with tax practitioners at the IRS National Tax Forums in each of the following cities:

- Orlando, FL July 13, 2017
- Dallas, TX July 26, 2017
- National Harbor, MD August 23, 2017
- Las Vegas, NV August 31, 2017

4. Duplication of Information

No similar data are gathered or maintained by M&P or are available from other sources known to M&P.

5. Reducing the Burden on Small Entities

The Tax Practitioner focus group has been designed to minimize the burden on small entities. The time to participate in the focus group has been carefully considered and focus group questions will only address the most important areas.

6. Consequences of Not Conducting Collection

The data from the focus groups will be used for the IRS LEP Customer Base Report that provides information on the tax products and service needs of the LEP community. Without this data, IRS will be unable to determine the actual needs of this segment of the taxpayer population or how to improve processes and offerings to meet their unique situations.

7. Special Circumstances

There are no special circumstances relating to this request. The information collected is voluntary and will not be used for statistical purposes.

8. Consultations with Persons Outside the Agency

There were no consultations with persons outside of the Agency.

9. Payment or Gift:

No payment or gift will be given to the focus group participants.

10. Confidentiality:

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and all participants will be treated fairly and appropriately.

The security of the data used in this project and the privacy of taxpayers as allowed by law 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 A & B. Physical security measures include a locked, secure office. Notes are stored in locked cabinets or shredded. Data security at the C-2 level is accomplished via the Windows NT operating system. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The focus group will not contain tax return or taxpayer information. Study participants will not be individually identified in any of the documents or files used for this project. We will limit and control the amount of information we collect to those items that are necessary to accomplish the research questions. We will carefully safeguard the security of data utilized as well as the privacy of the focus group respondents as allowed by law. We will apply the fair information and record-keeping practices to ensure protection of all focus group respondents. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code will be used for the protection of information as well as its releases to authorized recipients.

11. Sensitive Nature

No Personally Identifiable Information (PII) is collected.

12. Burden of Information Collection

One focus group will be conducted at the five tax forum cities, for a total of five sessions. M&P staff will contact approximately 150 people, three times the number needed, to determine eligibility and interest in focus group participation. Each screening will take approximately 2 minutes. Therefore, the total burden time for screening is estimated to be 5 hours. The focus group interviews are designed to last approximately two hours. Therefore, the total focus group burden time for 50 participants is estimated to be 100 hours. Combined burden time for the screening and focus groups is calculated at 105 hours.

Focus Groups	Participation	Response Time (minutes)	Total Burden (hours)
Potential Participants Screener	150	2	5
Expected Participants	50	120	100
Grand Total Burden			105

13. Costs to Respondents

There are no capital/start-up or ongoing operation/maintenance costs associated with participating in the focus groups.

14. Cost of Federal Government

The cost to the federal government is \$11,000 which includes employee travel, electricity at the tax forum booth and cost to print and ship material.

15. Reason for Change

No change is being requested. This is a new request.

16. Tabulation of Results, Schedule, Analysis Plans

At the completion of the National Tax Forums, all focus group feedback will be released as part of the IRS LEP Customer Base Report. The report will not contain any individually identifying information such as name, address, or tax practitioner identification number. Upon completion of data collection and delivery of the report, the data will remain on a secured IRS server for three years.

17. Display of OMB Approval Date

IRS is seeking approval to not display the expiration date for OMB approval, as this is a one-time, limited-duration collection.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities comply with the requirements in 5 CFR 1320.9.

19. Dates Collection of Information will Begin and End

Data collection will begin July 11, 2017 and end August 31, 2017.

B. STATISTICAL METHODS

1. Universe and Respondent Selection

Focus group participants are selected from the tax practitioners who serve LEP taxpayers and attend the 2017 IRS National Tax Forums.

2. Procedures for Collecting Information

IRS employees from the M&P Division will screen and invite tax practitioners using a screener's guide created by MAS Branch. Selected tax practitioners will be invited to participate in the focus group session. MAS employees will transcribe the participant's feedback which will be delivered in a written report.

3. Methods to Maximize Response

Since the focus groups will be conducted in person, the MAS staff will proactively work to recruit tax practitioners at the IRS National Tax Forums and invite them personally to participate in the sessions.

4. Testing of Procedures

MAS staff will pre-test the moderator's guide by holding mock focus group sessions with IRS employees. Upon launch, the MAS staff will monitor the number of participants who participated in each session. The screener guide, moderator's guides, and participant consent form are attached.

5. Contacts for Statistical Aspects and Data Collection

Cynthia Lee
Program Analyst
W&I, Media & Publication
470-639-3174
Cynthia.Lee@irs.gov

Attachments:

Screener Guide
Moderator Guide
Consent Statement