

## **Supporting Statement**

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

**Title: Spanish Publication 17, Your Federal Income Tax Focus Group**

#### **A. JUSTIFICATION**

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

The Multilingual and Agency Services (MAS) Branch of the Internal Revenue Service's (IRS), Media and Publication (M&P) Division 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 different Business Operating Units within the IRS to identify improvements in products and services for the LEP community.

This study will focus on the needs of the tax practitioners who serve LEP taxpayers and Spanish speaking taxpayers who use Pub 17 to prepare returns. Its results will allow IRS to determine how often Pub 17 is used and if certain chapters from the Publication can be eliminated and still 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 and Spanish speaking taxpayers about Pub 17. The feedback from the focus group will be used to improve IRS's tax products and to ensure they meet the needs of the LEP taxpayers. In addition, IRS want to determine if Spanish Pub 17 can be redesigned by eliminating certain less used chapters.

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

The vendor, Fors Marsh Group (FMG), will conduct focus groups with tax practitioners and taxpayers at the vendor's office in Arlington, VA in January 2018.

##### **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 M&P MAS focus group has been designed to minimize the burden. The time to participate in the focus group has been carefully considered and focus group questions will only address the most important areas. Small entities will not be involved in the testing.

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

The data from the focus groups will be used to determine if the Spanish Publication 17 can be redesigned by eliminating less frequently used chapters while still providing taxpayers the critical information they need to file their tax returns. Without this data, IRS will be unable to determine the actual needs of this population or how to improve the Pub 17 to meet their needs.

## **7. Special Circumstances**

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

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

IRS is consulting with the vendor, FMG, to conduct the focus groups, recruit participants and prepare the report.

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

A payment of \$75 will be provided to the participants as this is the industry standard for a 2-hour session. We have had less success with securing participants, even though they indicate willingness to participate, especially when we do not offer an honorarium.

## **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 IRS will apply and meet fair information and record-keeping practices to ensure privacy protection of all taxpayers as allowed by law. This includes criteria 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 focus group will not contain tax return or taxpayer information. Participants will not be 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.

## 11. Sensitive Nature

No Personally Identifiable Information (PII) is collected.

## 12. Burden of Information Collection

One focus group will be conducted with tax practitioners and one with taxpayers, for a total of two sessions. Each session will have a total of 9 participants. The vendor will contact approximately 60 people, approximately 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  $60 \times 2/60 = 2$  hours. The focus group interviews are designed to last approximately two hours. Therefore, the total focus group burden time for 18 participants is estimated to be  $18 \times 120/60 = 36$  hours. Combined burden time for the screening and focus groups is calculated at 38 hours.

Focus Groups	Participation	Response Time (minutes)	Total Burden (hours)
Potential Participants Screener	60	120	2
Expected Participants	18	160	36
<b>Grand Total Burden</b>			<b>38</b>

## 13. Costs to Respondents

There are no capital/start-up or ongoing operation/maintenance costs associated with this information collection.

## 14. Cost of Federal Government

The cost is \$19,200 which includes the vendor's fees, incentives and employee travel.

## 15. Reason for Change

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

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

The feedback from the focus group will be used to improve IRS's tax products and to ensure they meet the needs of the LEP taxpayers. In addition, IRS want to determine if Spanish Pub 17 can be redesigned by eliminating certain less used chapters.

FMG will conduct the focus groups, perform data analysis and provide the report.

The report will not contain any individually identifying information such as name, address, tax practitioner identification numbers or social security numbers. 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 January 2018 and end February 2018.

## **B. STATISTICAL METHODS**

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

Focus group participants are selected from the tax practitioners who serve Spanish speaking clients and bi-lingual Spanish taxpayers and have used the Spanish Pub 17 in the past 12 months.

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

FMG employees will screen and invite participants using a screener's guide created by MAS. Selected tax practitioners and taxpayers will be invited to participate in the focus group session. FMG 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 FMG staff will proactively work to recruit tax practitioners and taxpayers. They will contact members of the

Latino Tax Professional Association (latinotaxpro.org) and the Latino Association of Tax Preparers Inc Association (latex.org) and the Association of Latino Professionals for America (alpfa.org) to assist with recruiting efforts.

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

MAS staff will pretest 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 and moderator's guides are attached.

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

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