

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

**Field Compliance Safety/Impersonation Survey**

**A. JUSTIFICATION**

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

The Internal Revenue Service (IRS) enlists a balanced measurement system consisting of business results, customer satisfaction and employee satisfaction. This initiative is part of the Service-wide effort to maintain a system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act (RRA) of 1998. This is also a result of Executive Order 12862 that requires all government agencies to survey their customers.

This survey will further IRS understanding of how to keep our employees safe in the age of impersonators. The public's trust in the agency has been affected by various external factors such as the rise of IRS impersonation scams, identity theft and cyber security threats. There has also been an increase in threats, assaults and harassment of IRS employees. The public trust issues and/or concerns includes the lack of the public's knowledge to recognize the difference between legitimate IRS employees versus impersonators. These public trust issues affect every business unit within IRS as they can interfere with voluntary compliance and overall tax administration

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

The market segment of interest for this research consists of taxpayers in an IRS office with an appointment to meet a Revenue Office, Revenue Agent, Tax Compliance Officer, or Taxpayer Assistance Center representative.

**3. Consideration Given to Information Technology**

The survey will be conducted face-to-face in an IRS Tax Assistance Center. Conducting face-to-face surveys allows interaction which can help elicit in-depth thoughts and discussions. There is also opportunity to probe participant responses and can yield richer data than paper or electronic surveys. Face-to-face surveys also give the facilitator more opportunity to read and use nonverbal cues to control the flow of discussion.

**4. Duplication of Information**

The face-to-face survey will provide valuable information that is not available in any internal IRS data source.

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

Small entities are not included in this collection of information.

**6. Consequences of Not Conducting Collection**

SB/SE initiatives fall under the IRS' goal to "improve service to make voluntary compliance easier, and enforce the law to ensure everyone meets their obligation to pay taxes." If the survey is not approved, SB/SE will not have the necessary data to help further understand public trust issues and how to keep employees safe.

**7. Special Circumstances**

There are no special circumstances relating to this request. The participation in the survey and the information collected will be voluntary.

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

No one outside of the IRS will be consulted.

**9. Payment or Gift:**

No honorarium or non-monetary incentives will be given to the participants.

**10. Confidentiality:**

The IRS will apply and meet fair information and record-keeping practices to ensure privacy to the extent allowed by law and protection of all taxpayers to the extent 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 survey questions do not request tax return or taxpayer information. Survey 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 objectives. We will carefully safeguard the security of data utilized as well as the privacy to the extent allowed by law of the focus group participants.

**11. Sensitive Nature**

No questions will be asked that are of a personal or sensitive nature.

**12. Burden of Information Collection**

This survey will be given in up to five Tax Assistance Centers across the US with approximately 3 sessions in each city and up to 10 participants each. The total burden hours estimated is 4 burden hours.

The estimated time to screen a person is expected to be up to 2 minutes. We expect to have to talk to about 50 people to get our 20 participants. The burden for screening potential participants is 1.67 hours (50 people x 2 min screening / 60 min).

The estimated time for participating in the survey is 5 minutes. The total participation burden is 1.67 hours (20 participants x 5 minutes / 60 minutes).

The total burden hours for this survey is 3.33 hours.

Type of Collection	Participation	Response Time (minutes)	Total Burden (hours)
Potential Respondents Contacted	50	2	1.67
Expected Participants	20	5	1.67
<b>Grand Total Burden</b>			<b>3.33</b>

**13. Costs to Respondents**

There is no cost to respondents resulting from the collection of information.

**14. Cost of Federal Government**

The total estimated cost of conducting the focus group in the three cities is \$50.

There will be no travel to conduct this survey.

**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 survey, the results will be released in a report as summary responses. The report will not contain any individually identifying information such as name, address, or taxpayer identification number. The facilitator ensures that the taxpayers participating in the survey are guaranteed anonymity. Upon completion of data collection and delivery of the report, the survey 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 the week of April 1, 2019 and end the week of July 29, 2019.

### **B. STATISTICAL METHODS**

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

Survey participants are screened and selected from the taxpayers with appointments at an IRS office.

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

Survey facilitators from SB/SE Research will invite taxpayers to participate in the survey. There will be up to two facilitators for each survey. One facilitator will conduct the survey using a written guide approved by the SB/SE business unit and the second facilitator will be documenting the participants' responses and possibly non-verbal expressions (excitement, head nods, doubt, etc.).

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

The survey questions/guide contains open ended questions to obtain candid opinions and suggestions about the topic of discussion. Additionally, some of the questions contain probes to be used by the facilitator if responses are minimal. The probes also serve as memory joggers for the survey participants.

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

The survey questions were developed with the assistance of the SB/SE business unit. If changes are made to the questions, they will be minimal. Revising a question to make it understandable is one example of a potential change.

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

For questions regarding the study or survey questions or methodology, contact:

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