

**Supporting Statement Cognitive & Psychological Research  
(OMB #1545-1349)**

**Title: Tax Toolkit and Taxpayer Journey (IRS Roadmap) User Observations**

**A. JUSTIFICATION**

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

The Taxpayer Advocate Service (TAS) has a primary platform to taxpayer education and outreach. Our site is located at [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) and is known as the Tax Toolkit (TTK). The TTK is configured to function differently based on the user's device – mobile, desktop, or tablet configuration with an emphasis on being mobile-friendly.

The Internet is one of 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 users 24/7 – it is always available when the user needs information.

TAS needs to validate that the platform we have built is easily accessible, user-friendly and meets the requirement of self-help content for all our users to assist in the redevelopment of a new TTK. We plan to observe tax practitioners as they interact with the TTK through mobile devices, laptops, desktops or tablets. This will give us valuable information on how our users navigate through the site, what the experience was like for the user, and what areas work well or need enhancements to create a better virtual environment for the rebuild.

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

These user observations will help us make sure we are meeting the needs of our users and creating a secure environment to help taxpayers feel more comfortable about interacting with TAS in a digital environment. TAS will use this qualitative information in conjunction with other information to identify potential areas of improvement for web and mobile applications. Based on the results, further research may be necessary, as internet-based products require continual improvements to stay relevant. We want this tool to be user-friendly and to be used by all types of taxpayers with different levels of education and different hardware requirements. When TAS develops online content, it is done with the taxpayers' needs and perspectives being taken into consideration. TAS users routinely include, but are not limited to, taxpayers, tax practitioners, congressional staffers, congress persons, students, educators, businesses, and community outreach partners.

**3. Consideration Given to Information Technology**

We need to be able to see the user in real-time or face to face to better understand how a site user navigates and searches the website. The real time observations will show us when the user becomes frustrated or really likes something on a site and provide research paths when making selections and what users find easy/frustrating to navigate when looking for specific information. CSO does not have the technological capability to capture this information online, so we need to observe the user directly. The user observations will be completed using two methods - the TTK on IRS equipment and the user's personal mobile device if they agree and gathering insight on a printed IRS Roadmap that will provide information for the development of a new online tool. Regardless of the device, the user will be allowed to freely navigate the site while being asked a series of pre-determined questions. Users will be observed while using the site to verify its

functionality and meets end-user needs. Direct observation allows us to interact with a user without restriction through online media and allows TAS to find out what features work best in a setting that a user would experience when visiting our site.

#### **4. Duplication of Information**

Prior testing was completed on the TTK in 2017 on its current version. The OMB package was updated using the prior information to test the new enhancements and functionality of the site. As online resources become an industry standard for interaction, the burden of well-developed content greatly increases on the TTK. Without routine feedback and regular updates, the TTK will not be able to meet this demand.

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

Careful consideration has been given to reduce burden time of those participating. We are only targeting tax practitioners and participation is voluntary. Since we will be observing participants taking one of the paths through the application we will limit and closely monitor the time participants spend on the site. The questions are designed to use standard user observation best practices and last no more than 10 minutes per participant. We will ask several of the questions included of the tester based on their available time:

[www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) (desktop)

[www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) (mobile)

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

If TAS does not conduct this research, we will have to rely on the perceptions of those internal to the organization for input into the site development and layout. This may limit TAS's ability to understand and meet our users' needs and wants. To meet the objectives of providing self-help tools in the current budget situation, we must develop low-cost solutions to provide our users with high quality online content. It is important that we test these sites to ensure we are meeting these requirements and providing the high-quality product our taxpayers expect.

#### **7. Special Circumstances**

There are no special circumstances. The observations that will occur and data collected will be voluntary and will not be used for statistical purposes.

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

N/A - We will not consult with any outside agency.

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

This data collection will involve a single approach; to ask volunteers attending the IRS Tax Forums to participate in a quick review of the TTK site. All participants will be strictly on a volunteer only basis, no stipends will be paid. Approximately 125 will be recruited to participate in the IRS Tax Forum test over the five IRS tax forums (25 per location). Screener questions will ask about general internet use and knowledge, responsibility for tax return preparation or filing, and potential use of IRS website or applications.

#### **10. Confidentiality:**

The user observations will not contain personally identifiable information. Participants will be referred to by first name and last initial, if needed. 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 and the privacy to the extent allowed by law of the survey respondents. We 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 a sensitive or personal nature.

**12. Burden of Information Collection**

This project contains one distinct type of participation, Tax Forum attendees (generally tax practitioners).

At the IRS Tax Forums, we will recruit 25 people per forum to obtain 125 participants total.

The total annual burden hours requested (21 hours). The estimated time to complete the participant screener questions is ten minutes and a 50 percent response rate is assumed.

Type of Collection	Participation	Response Time (minutes)	Total Burden (Hours)
Potential participants	125	10 minutes	21
<b>Grand Total</b>	125		21 total hours

**13. Costs to Respondents**

Not Applicable.

**14. Costs to Federal Government:**

Cost to Federal Government	
<b>Travel 2 Employees per Tax Forum:</b>	
National Harbor 7/8 - 7/12/19	\$4,536
Chicago 7/22 - 7/26/19	\$3,771
New Orleans 8/5 - 8/9/19	\$2,968
Orlando 8/12 - 8/16/19	\$3,196
San Diego 9/16 - 9/20/19	\$3,506
<b>Total Estimated Cost</b>	<b>\$17,997</b>

**15. Reason for Change**

Not applicable.

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

Observations will be summarized and compiled into a report of how users interacted with the TTK and printed IRS Roadmap. The report will include items such as what users like, didn't like, ease of use, where they seemed to be stuck looking for information. This data will be used to identify areas that may benefit from revisions now and for any future site enhancements. All changes will be made to enhance the user experience and overall performance of our site and navigation.

## 17. Display of OMB Approval Date

Not applicable

## 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

Tax Forum Data Collection:

Beginning July 2019

Ending September 2019

## B. STATISTICAL METHODS

### 1. Universe and Respondent Selection

Tax Professionals and individuals will be asked to participate in the user observations using the criteria below. CSO will recruit 25 individuals from each Tax Forum in order to observe a total of 125 interactions.

External Users	Target #
Tax Professionals and Individual taxpayers 2. 125 tax professionals	125

#### Screener Criteria:

3. General knowledge of computer application navigation
4. General knowledge of tax filing and processing
5. General knowledge of their clients' tax issues

### 2. Procedures for Collecting Information

Participants will use a live version of the TTK so that we can observe them navigating the site while and making routine actions. Users will be taken to a table with a laptop, tablet, or mobile

device and asked to complete a brief walkthrough with a CSO representative and a CSO scribe. If they have agreed to use their personal device, we will take them to the table, but they will not be supplied with a laptop or tablet. They will use their device and complete a similar walkthrough. Additionally, we will ask them questions related to a paper printout of the IRS Roadmap. CSO will observe them and ask them for commentary.

The following objectives are examples to address these areas:

### **General**

- Content: look and feel
- Content: language clear and concise
- Writing for the web practices used
- Bullets/breaking points, instead of long paragraphs
- Examples if necessary
- Help Content is easily understood
- Information displayed is easily understood

### **Navigation**

- Can user's move through the application without feeling lost
- Error recovery rate
- Do users understand where they are within the application

### **Design**

- Easy to understand design: clean and concise
- Overall opinion of look and feel (colors and fonts)
- Buttons are intuitive and easy to navigate
- Position of screen renders a proper window (horizontal vs vertical on mobile)

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

We hope to maximize the responses by communicating the importance of this site and reducing taxpayer burden.

Participants at the Tax Forums will be asked ad-hoc to provide feedback during breaks at all tax forums.

## **4. Testing of Procedures**

There will be 125 participants over the course of five Nationwide Tax Forums. The user observations of the application will have users access the application using provided questions and data. Each participant will be with a trained user experience specialist. The specialist will observe as the user interacts with the application while a scribe in the back room are taking notes about the interaction.

The moderator will complete an introduction and provide an overview of the process to the participant. No personally identifiable information will be shared during observations.

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

For questions regarding the user observations contact:

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## **Attachments**

1. Participant Feedback Questions