

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

Title: Taxpayer Toolkit Focus Groups

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

The Taxpayer Advocate Service (TAS) has made enhancements to a primary platform used for taxpayer education and outreach. The site is located at www.taxpayeradvocate.irs.gov, known as the TAS 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 main goal for this research initiative is to validate that platform enhancements make the site easily accessible, user-friendly and meet the requirement of self-help content for all of users. We plan to lead discussions within Focus Groups to gather valuable information on how users wish to navigate through the site, what they expect to experience, and what areas are highly desirable in order to create a positive and useful virtual environment.

TAS needs to ensure the platform will be easily accessible, user-friendly and meets the requirements of self-help content for our customers. We are planning on leading open discussions with 16 participants divided into groups. This will provide valuable information on:

- Current and past experiences with the IRS;
- How our users prefer to navigate informational sites; and,
- What areas would work well or will need further enhancements to create a better virtual environment.

2. Purpose and Use of the Information Collection

The purpose of conducting user observations is to ensure TAS is meeting the needs of taxpayers 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 further areas of improvement for web and mobile applications. Based on the results, further research may be necessary. TAS would like for the tool to be user-friendly and to be used by all types of taxpayers with different types of education levels and different experience levels with online applications. 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

In order to better understand how a site user navigates and searches a website and when they become frustrated or really like something on a site, we need to be able to gather these facts in person and put into context based on their personal

situation. This will provide information on why a user takes certain actions, what they were looking for, what features they like, and what frustrates them when trying to find specific information. Online surveys are beneficial in capturing answers to direct questions, but in order to draw out user behaviors we need to directly meet with users. User observations will be completed solely via discussion groups selected from a screening process.

Facilitators will lead discussions using a pre-determined discussion guide and users will be observed as they answer and share their observations.

4. Duplication of Information

Prior testing has not been completed on the TTK in its current version nor has information been gathered directly from our taxpayer audience.

5. Reducing the Burden on Small Entities

Careful consideration has been given to reduce burden time of those participating. We are not targeting small businesses and participation is voluntary. The discussion is designed to use standard user observations from discussion practices, lasting no more than 90 minutes.

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, lay out and future product creation and enhancements. This may limit TAS's ability to understand and meet users' needs and wants. To meet the objectives of providing self-help tools in the current budget situation, TAS must develop low-cost solutions to provide taxpayer information. It's important that TAS intermittently capture information directly from taxpayers to ensure we are meeting these requirements and continue to hold high standards as an organization and as a service to taxpayers.

7. Special Circumstances

There are no special circumstances. The observations that occur and the 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

Data collection will involve participants from East Rutherford, New Jersey who will be asked to participate in Focus Groups and provide feedback on their user experience with the IRS and observations from an optimum web experience. All participants will be recruited on a voluntary basis. We request approval for an incentive of \$75 per person. Approximately 22 participants will be recruited for the utility lab tests with qualifying criteria however only 16 volunteers will participate in the discussion groups. 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, as well as, 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, observing participants in a discussion group. We will recruit 22 people to participate in the discussion group.

The total annual burden hours requested (42.33 hours). The estimated time to complete the participant screener questions is five minutes and a 10 percent response rate is assumed.

Type of Collection	Participation	Response Time (minutes)	Total Burden (Hours)
Screening of Potential Participants	220	5 minutes	18.33
Participation in User Observation	16	90 minutes	24
Grand Total (column 4)			42.33

13. Costs to Respondents

There is no dollar cost to respondents. The total estimated annual cost burden to respondents is \$599.52. The surveys take place with all cross-sections of society. This estimate was created using the mean hourly wage for all occupations (\$24.98) from the BLS May 2018 National Occupational Employment and Wage Estimates - United States. The respondents are being compensated with a \$75 stipend, which would more than offset the mean hourly wage costs.

14. Costs to Federal Government

Travel 7 Employees East Rutherford, New Jersey: \$11,524.70

(Various PODs, 4 travel days)

Travel 5 Employees East Rutherford, New Jersey: \$ 8231.95

(Various PODs, 4 travel days)

Travel 3 Employees East Rutherford, New Jersey: \$ 4939.17

(Various PODs, 4 travel days)

Vendor Recruitment Costs:

Stipend for Participants: \$1,650 (\$75 x 22 (maximum – some of the 22 may not show))

Russell Associated Cost: \$18,000

Total Estimated Costs: \$31,175 (highest estimated cost w/ 7 TAS employees travel)

15. Reason for Change

Not applicable.

16. Tabulation of Results, Schedule, Analysis Plans

Observations will be summarized and compiled into a report. The report will include items such as what users like, don't like, ease of use, where they prefer to gather information, etc. This data will be combined with system data to identify problem areas that may benefit from revisions.

We will use information from this report, along with information gathered from other sources, to consider potential future updates. Any changes made will be to enhance the user experience.

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

January – February 2020

B. STATISTICAL METHODS

1. Universe and Respondent Selection

Individuals will be asked to participate in user observations using the criteria below. A vendor will recruit 22 participants, in order to observe 16 individuals in a usability lab in East Rutherford, New Jersey.

External Customers	Target #
• Individual taxpayers	16

- General knowledge of the internet with frequent use of the Internet
- General knowledge of tax filing and processing
- Knowledge of/responsible for individual tax filing
- Current or potential user IRS.gov applications

2. Procedures for Collecting Information

Participants will be divided into groups to participate in free-flowing discussion in which there are no wrong answers. Users will be part of 90-minute discussions which will be audio and video taped. Additional observers will sit behind a one-way mirror to gather data, this will be disclosed to participants. Participation will be voluntary and an OMB Control Number will be provided to the participants.

Attachment covers the type of questions that will be discussed in the focus groups.

3. Methods to Maximize Response

We hope to maximize the responses by offering a stipend at the East Rutherford, New Jersey testing site and providing directions to those who indicate they will be participating.

A reminder participation email will be sent to the participant prior to their appointment for the East Rutherford, New Jersey testing site.

4. Testing of Procedures

There will be 16 participants over the course of two days at the East Rutherford, New Jersey testing site. Each Focus Group will be with a trained user moderator. The moderator will lead the group discussions.

Additional user experience specialists will collect notes.

The moderator will complete an introduction and provide an overview of the process and ask the participants to sign a consent form. The form will explain what the participant is going to be doing and how the IRS plans to use the information gathered from the discussion.

No personally identifiable information will be shared during observations.

5. Contacts for Statistical Aspects and Data Collection

For questions regarding the user observations contact:

Benjamin Hodges
TAS CSO Multimedia & Technology
Ben.Hodges@irs.gov
303-603-4987

Attachments

1. Taxpayer Exploratory Focus Groups – Discussion Guide
2. Taxpayer Exploratory Focus Groups – Screening Questions