

Request for Approval under the Generic Clearance for “Behavioral Laboratory Customer Surveys and Support” (OMB Control Number: 1545-2274)

TITLE OF INFORMATION COLLECTION: Form 1040 Revisions Independent Review

PURPOSE:

The purpose of this research is to provide W&I with independent, objective, unbiased analysis and recommendations related to the use of the proposed new IRS Form 1040. The Contractor shall conduct an independent research and analysis to understand how taxpayers would interact with and use the new form – and the potential problems therein. This effort will gather feedback and perceptions to help IRS better understand how making changes to Form 1040 will impact taxpayers through investigation of the usability and user experience of taxpayers filling out the new Form 1040.

DESCRIPTION OF RESPONDENTS:

The population of interest is taxpayers who have previously filed their taxes on paper. This does not include taxpayers who have used tax filing software to produce paper forms that they then mailed in. Only taxpayers who have filled out a paper form directly in at least one of the past two years (tax years 2016 or 2017) will be included. Interviews will be conducted in four cities.

TYPE OF COLLECTION: (Check one)

- | | |
|---|---|
| <input type="checkbox"/> Customer Comment Card/Complaint Form | <input type="checkbox"/> Customer Satisfaction Survey |
| <input checked="" type="checkbox"/> Usability Testing (e.g., Website or Software) | <input type="checkbox"/> Small Discussion Group |
| <input type="checkbox"/> Focus Group | <input type="checkbox"/> Other: _____ |

CERTIFICATION:

I certify the following to be true:

1. The collection is voluntary.
2. The collection is low-burden for respondents and low-cost for the Federal Government.
3. The collection is non-controversial and does not raise issues of concern to other federal agencies.
4. The results are not intended to be disseminated to the public.
5. Information gathered will not be used for the purpose of substantially informing influential policy decisions.
6. The collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the future.

Name: Lucia Lykke, Ph.D.

To assist review, please provide answers to the following question:

Personally Identifiable Information:

1. Is personally identifiable information (PII) collected? Yes No
2. If Yes, will any information that is collected be included in records that are subject to the Privacy Act of 1974? Yes No

3. If Yes, has an up-to-date System of Records Notice (SORN) been published? [X] Yes [] No

Gifts or Payments:

Is an incentive (e.g., money or reimbursement of expenses, token of appreciation) provided to participants? [X] Yes [] No

The Contractor will pay participants \$100 for a 90 minute interview session. Typically, the IRS pays \$75 for an hour session under this Fast-Track OMB Clearance. Additional honorarium is needed for several reasons:

- The sessions are expected to last approximately 90 minutes rather than 60 minutes.
- We are selecting from a smaller pool of eligible taxpayers (i.e. taxpayer who self-prepare their return by hand).

BURDEN HOURS

Category of Respondent	No. of Respondents	Participation Time	Burden
Contacted for the study, but do not participate	3,928	1 minute	65 hours
Participate in the study	72	91 minutes	109 hours
Totals	4,000	92 minutes	174 hours

FEDERAL COST: This research is part of a larger FFRDC project that cost the Federal government \$850,000.00.

If you are conducting a focus group, survey, or plan to employ statistical methods, please provide answers to the following questions:

The selection of your targeted respondents

1. Do you have a customer list or something similar that defines the universe of potential respondents and do you have a sampling plan for selecting from this universe?

[X] Yes [] No

If the answer is yes, please provide a description of both below (or attach the sampling plan)? If the answer is no, please provide a description of how you plan to identify your potential group of respondents and how you will select them?

W&I has provided MITRE with a data set of approximately 7.8 million records with 6.5 million unique taxpayers (some records are duplicates of taxpayers who filed on paper in both TY16 and TY17). These records represent the full universe of taxpayers who filed on paper in one of the past two years, as described above. The data set provided by W&I excluded taxpayers living overseas and those flagged as possible identity theft cases. From this data set, MITRE will use a stratified, random sampling strategy to identify potential participants. First, MITRE will identify geographic clusters of paper-filing taxpayers in order to select four interview sites. From these four geographic clusters, MITRE will randomly select a subset of taxpayers to send recruitment letters. MITRE will stratify this random sample by the following:

- **Form type.** MITRE will examine the proportion of taxpayers who filed a 1040, 1040A, or 1040EZ in TYs 2016 and 2017 and will proportionately balance the selected possible participants to match. For example, if 60% of all paper-filer taxpayers filed the 1040, then 60% of the invitees will report having filed a 1040 previously.
- **Age.** MITRE will examine the proportion of taxpayers who fall into particular age categories who previously filed on paper. MITRE will proportionately balance the random sample of possible participants to match this proportion.
- **Adjusted Gross Income (AGI).** MITRE will examine the distribution of AGI reported by paper filers in the data provided by W&I and will proportionately balance the random sample of possible participants to match this AGI distribution.

The sampling strategy above will result in a random sample of invitees, that is, individuals we will invite to participate in the study. Based on reports from W&I of low response rates to invitations to participate in a previous study, MITRE plans to contact approximately 500-1,000 potential participants in each of the four locations (depending on the size of the paper-filing population in the locations), to recruit a final sample of 15-18 participants from each site. MITRE may also cultivate a “back-up” sample in case response rates are low for the first invitation. MITRE will record all decisions made during sampling for the final report.

Administration of the Instrument

1. How will you collect the information? (Check all that apply)
 - Web-based or other forms of Social Media
 - Telephone
 - In-person
 - Mail
 - Other, Explain
2. Will interviewers or facilitators be used? Yes No

Please make sure that all instruments, instructions, and scripts are submitted with the request.
