

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

Title: Taxpayer Advocate Service (TAS) website

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 website. The website is configured to function differently based on the user's device – mobile, desktop, or tablet configuration with an emphasis on being mobile-friendly. TAS will conduct research through user testing to better understand the usability, usefulness, and efficacy of the new website. User testing will identify opportunities and continue to optimize user experience and prioritize new features. The main goal for this research initiative is to validate platform enhancements, make the sites easily accessible, user-friendly, and meet the requirements of self-help content for all users. We plan 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 website 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 through user testing. This will provide valuable information on:

- Current and past experiences with the IRS.
- How our users prefer to navigate informational sites.
- Ease of use and experience with the TAS website; and
- What areas 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 updated site to be user-friendly and to be used by TAS staff and 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 offices, 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 and put them 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. User observations and comments will be completed via discussion groups.

The vendor will use software that will allow it to record the user-tester's keystrokes and verbal comments as the user follows the automated testing guide. Users' navigations, keystrokes and comments will be observed as the tester's complete various tasks.

4. Duplication of Information

Prior testing has not been completed on the new TAS website 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 testing is designed to use standard user observations from a standard list of tasks and will last no more than 60 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, layout 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

All participants for user testing will be recruited by a third-party. Testers will be screened to ensure they meet the criteria TAS is requesting. A stipend of \$75 will be paid to the selected testers if they qualify. Approximately 16 will be recruited to participate in user testing.

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

We will recruit 16 participants for user testing. Based on prior experience with this type of user testing, we are expecting to have to screen many potential participants before finding 16 participants who meet the criteria specified by the screening questions as described in the following table.

The total annual burden hours requested is 166 hours) The estimated time to complete the participant screener questions is two minutes.

Type of Collection	Participation	Response Time (minutes)	Total Burden (Hours)
Screening of potential participants	4,500	2 minutes	150

Potential participants – (User testing)	Maximum 16	60 minutes	16
Grand Total			166 total hours

13. Costs to Respondents

There is no dollar cost to respondents. The total estimated annual cost burden to respondents is \$4,269.52. The surveys take place across the United States with a cross-section of individuals. This estimate was created using the mean hourly wage for all occupations (\$25.72) from the BLS May 2019 National Occupational Employment and Wage Estimates - United States.

14. Costs to Federal Government

\$4,560 total. \$1,200 stipend for 16 participants at \$75. Balance is vendor assessed costs.

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 TAS website. 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, and over all feedback of the redesigned TAS website. 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 sites 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

Data Collection: Beginning 04/2021 ending 09/2021.

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. A third-party vendor will recruit 16 individuals in order to observe a total of 16 interactions.

External Users	Target #
Tax Professionals and Individual taxpayers	16

Screener Criteria:

- o User testing will occur with individuals in the following categories:
 - 8 tax professionals, ages 19-39
 - 8 taxpayers, ages 19-39

2. Procedures for Collecting Information

Participants will navigate a live version of the new TAS website and complete various routine actions.

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 (plain language)
- Bullets/breaking points, instead of long paragraphs
- Examples if necessary
- New content is easily understood
- Information displayed is relevant and useful

Navigation

- Can user’s follow the application without feeling lost?
- Is the navigation logical and do they have any suggested enhancements?

Design

- Easy to understand design: clean and concise
- Overall opinion of look and feel (colors and fonts)
- Headers and Footers are intuitive and easy to navigate
- Feedback on mobile views

3. Methods to Maximize Response

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

4. Testing of Procedures

There will be 16 participants over the course of one month between 04/2021 and 09/2021. The user observations of the TAS website will have users access the website using questions and data provided. The third-party software provider will gather feedback automatically as the TAS website is accessed and will automatically gather information about the interaction.

The online software 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:

Benjamin Hodges
Chief, CSO Multimedia & Technology, Taxpayer Advocate Service
Ben.Hodges@irs.gov
303-603-4987

Attachments

Screener's guide
 Online participant questions