

**Supporting Statement  
Approval Request to Conduct Survey Research  
(OMB #1545-1432)**

**Understanding Taxpayer Use of Paper Products**

**A. JUSTIFICATION**

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

Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, we seek to obtain OMB approval.

The Internal Revenue Service (IRS) has a vested interest in understanding taxpayer behavior and preferences. For this research inquiry, the IRS is specifically interested in taxpayer uses of IRS paper products. There are a number of taxpayers who obtain hard copy paper products, but the IRS is uncertain how these products are used. Subsequently, the IRS is interested in cost-effective distribution strategies for the Agency which also meets the needs of taxpayers.

The IRS is interested in understanding both internal and external drivers for taxpayer decision-making regarding physical attainment and utilization of paper products. The IRS is particularly interested in why some taxpayers opt to travel to distribution locations seeking forms and publications; project observations in Taxpayer Assistance Centers (TACs) have indicated that some taxpayers make multiple trips when paper products are not immediately available. The IRS provides a direct portal for obtaining paper products via IRS.gov; however some taxpayers refuse to obtain forms and publications online. The IRS is interested in understanding taxpayer decision points, including previous experiences or impediments, which may have caused taxpayers to move away from the more cost-effective (for the Agency) online service channel. Additionally, it is important to identify the quantity of paper products that individual taxpayers are using and the manner in which they are utilized.

This collection of information is necessary to enable W&I to garner customer feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers will help ensure that taxpayers have an effective and efficient experience with obtaining paper products.

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

Using surveys, this project focuses on gathering information from taxpayers that travel to Taxpayer Assistance Centers (TACs) to obtain physical copies of IRS publications and/or forms. The objective of this study is to examine the decision-making process and the factors influencing taxpayers' decisions on how to obtain IRS publications and

forms. This information will be collected to help the IRS better market online options for obtaining publications and forms to taxpayers.

This project requires a contractor to recruit survey participants in accordance with Wage and Investment Research and Analysis (WIRA) directives. Solicitation of participants may not begin prior to OMB approval being obtained by WIRA. Eureka Facts, LLC will recruit participants for surveys, as well as oversee and implement electronic and automated phone applications for survey data collection.

**3. Consideration Given to Information Technology**

Not applicable

**4. Duplication of Information**

No similar data are gathered or maintained by W&I or are available from other sources known to W&I.

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

The survey has been designed to minimize burden on the respondent. The time that a respondent takes to complete a survey has been carefully considered and only the most important areas are being surveyed.

**6. Consequences of Not Conducting Collection**

Without this information the IRS does not fully understand the driving factors for taxpayer's that travel to TACs to request and obtain publications and/or forms. This in turn prevents the Agency from effectively marketing online options that are more cost-effective for the government.

**7. Special Circumstances**

There are no special circumstances. The information collected will be voluntary and will not be used for statistical purposes.

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

Not applicable

**9. Payment or Gift**

Not applicable

**10. Confidentiality**

No PII will be collected during the survey. The data provided to IRS the will have no identifying information relating specific records to individual taxpayers. Nonetheless, IRS will ensure that privacy to extent allowed by law and security of the aggregated results will receive the utmost attention. Public and official access to the information will be tightly controlled. The computer files containing this tabulated information will remain password protected at all times. Data security approaching level C-2 will be accomplished using the Windows XP operating system. Electronic files used to capture the survey data will be destroyed when the project is completed and there is no further

need for the data. We will apply fair information and record-keeping practices to ensure protection of all taxpayers. 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 taxpayer information as well as its release to authorized recipients.

### 11. Sensitive Nature

Not applicable.

### 12. Burden of Information Collection

The survey instrument is designed to minimize burden on the taxpayer. The time that a respondent takes to complete the survey has been carefully considered and only the most important areas are being surveyed. The average time to complete the survey is 4.5 minutes, including invitation to take the survey. The questions are generally one sentence in structure and on an elementary concept level.

We have made every attempt in designing this survey to maximize response rate. Using the response rate of 4.5% of taxpayers who visit select project sites to obtain IRS publications, instructions, and/or forms (138,000), the total burden in hours for respondents is estimated to be 466 hours.

The burden hours for non-respondents includes the time for survey invitation (30 seconds). The total number of burden hours for non-respondents is estimated to be 1,098 hours.

#### BURDEN HOURS Estimate Calculation

Category of Respondent	No. of Respondents	Participation Time	Burden
Respondents	6,210	4.5 minutes	466 hours
Non Respondents	131,790	.5 minute	1,098 hours
<b>Totals</b>			<b>1,564 hours</b>

**Total Burden = 1,564 hours**

**Response Rate Estimate: 4.5%**

### 13. Costs to Respondents

No costs are anticipated.

### 14. Costs to Federal Government

The anticipated cost to the Federal Government is approximately \$125,000 this includes the entire project administration which will include 6 focus groups conducted during Calendar Year 2015. These costs are comprised of: recruiting costs, survey

administration and implementation, analysis and also cost associated with focus groups (submitted under OMB Generic Clearance 1545-1349) and moderation, recordings, analysis, and telephone conference call costs.

**15. Reason for Change**

Not applicable.

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

Feedback collected provides useful information, but it does not yield data that can be generalized to the overall population. Findings will be used for general service improvement, but are not for publication or other public release.

Although W&I does not intend to publish its findings, W&I will disseminate the findings when appropriate, strictly following "Guidelines for Ensuring the Quality of Information Disseminated to the Public", and will include specific discussion of the limitation of the qualitative results discussed above.

**17. Display of OMB Approval Date**

We are requesting no exemption.

**18. Exceptions to Certification for Paperwork Reduction Act Submissions**

These activities comply with the requirements in 5 CFR 1320.9.

**19. Dates collection will begin and end**

December 1, 2014 – December 1, 2015

**B. STATISTICAL METHODS**

**1. Universe and Respondent Selection**

The activities under this clearance involve samples of self-selected customers to cover a range of customers who visit TACs for IRS publications and/or forms. Results will not be used to make statements representative of the universe of study, to produce statistical descriptions (careful, repeatable measurements), or to generalize the data beyond the scope of the sample.

**2. Procedures for Collecting Information**

The contractor will program an online web survey as well as an automated telephone survey for participants to use. Taxpayers will be invited to participate through signage in addition to small cards that provide details on web or phone access.

**3. Methods to Maximize Response**

Standard procedures will be used in order to invite taxpayers to participate.

**4. Testing of Procedures**

No pretest is necessary for the survey as W&I have evidence from previous research that the research procedures to be used for this task are successful.

## 5. Contacts for Statistical Aspects and Data Collection

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

Melissa Hayes  
Internal Revenue Service  
401 W. Peachtree St. NW, Mail Stop WI-16  
Atlanta, GA 30308  
404-338-9060  
[Melissa.M.Hayes@irs.gov](mailto:Melissa.M.Hayes@irs.gov)

Lola Davis, COR  
Internal Revenue Service  
401 W. Peachtree St. NW, Mail Stop WI-14  
Atlanta, GA 30308  
404-338-8674  
[Lola.D.Davis@irs.gov](mailto:Lola.D.Davis@irs.gov)

### Attachments

A: Survey Instrument and Invitation

B: PIA Assessment