

**Supporting Statement  
Approval Request to Conduct Focus Group Research  
(OMB #1545-1349)**

## **Automated Collection System (ACS) Focus Groups**

### **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.

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 and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the W&I's customer service programs. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the IRS and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

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

The Automated Collection System (ACS) is responsible for resolving Federal tax delinquencies that involve unpaid taxes and/or unfiled returns. ACS primarily interacts with taxpayers over the phone. Since ACS is empowered to take enforcement action to resolve delinquent accounts, many contacts are the result of taxpayers calling ACS in response to a proposed, or completed, enforcement action. Such actions can include issuing a notice of levy against a taxpayer's property, wages, bank accounts or accounts receivable; or filing a notice of federal tax lien to secure the government's interest against the taxpayer's property.

When taxpayers call, ACS employees attempt to secure sufficient information to resolve the tax issues. If the taxpayer does not provide all the required information, they may be instructed to follow up by mailing in documents, or calling back at another time when the information is available. ACS employees must often walk a fine line in providing top-

quality service to taxpayers while also fulfilling their responsibilities to resolve tax liabilities in an efficient and effective manner. The ACS focus group study is designed to obtain taxpayers' feedback to improve service provided.

### **3. Consideration Given to Information Technology**

If appropriate, the contractor will collect information electronically and/or use online collaboration tools to reduce burden.

### **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**

Small business or other small entities are not involved in this research effort.

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

Without these types of feedback, W&I will not have information to adjust its services to meet individual taxpayer needs.

### **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 W&I ACS**

Not applicable.

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

W&I plans to provide a stipend of \$50 per participant, an industry-standard amount for participating in this form of research.

## 10. Confidentiality

No PII will be collected during the focus groups. Moderator will indicate that no names will be used in the final report. Also, the data returned to IRS 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. Audiotapes used to record testing sessions 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

No questions will be asked that are of a personal or sensitive nature.

## 12. Burden of Information Collection

The recruitment phase will take approximately 5 minutes per participant and 1 minute for those not interested in participating. From prior experience, we estimate contacting 380 individuals to recruit up to 18 taxpayers. The response rate is estimated at 5%.

Each focus group will take place in the form of a one-hour conference call. Participants will dial a toll-free number at a designated date and time. The estimated burden for participants will be one hour x 12 taxpayers (expect 6 to show per group).

Category of Respondent	No. of Respondents	Participation Time	Burden
Recruitment for Focus Groups - Not Interested	380	1 minute	6.3 hours
Recruitment for Focus Groups - Participants	18	5 minutes	1.5 hours
Reminder Call to Participants	18	1 minute	.3 hours
Participation in Focus Group	12	60 minutes	12 hours
<b>Totals</b>			<b>20.1 hrs</b>

### **13. Costs to Respondents**

No costs are anticipated.

### **14. Costs to Federal Government**

The anticipated cost to the Federal Government is approximately \$12,552.76 for the two focus group sessions. These costs are comprised of: focus group recruiting costs, costs to moderate the sessions, create a summary, telephone conference call costs, and participation incentive fees.

### **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 the 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**

Data collection will begin in May 2012 and end by July 18, 2012.

## **B. STATISTICAL METHODS**

### **1. Universe and Respondent Selection**

The activities under this clearance involve samples of self-selected customers selected to cover a broad range of customers or to include specific characteristics related to certain products or services. 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.

Qualitative surveys are tools used by program managers to change or improve programs, products, or services. The accuracy, reliability, and applicability of the results of these surveys are adequate for their purpose.

The samples associated with this collection are not subjected to the same scrutiny as scientifically drawn samples where estimates are published or otherwise released to the public.

## **2. Procedures for Collecting Information**

W&I expects to use telephone data collection methods, both for recruiting and for conducting the focus groups. The focus groups will be moderated by professional moderators at Pacific Consulting Group.

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

Information collected will not yield generalizable quantitative findings; it can provide useful customer input, but it does not yield data about customer opinions that can be generalized.

## **4. Testing of Procedures**

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

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

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