

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

**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 for the collection of information regarding taxpayer preferences.

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 Wage and Investment (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 follow up in-depth interviews, this project focuses on gathering qualitative information from taxpayers that travel to TACs to obtain physical copies of IRS

publications and/or forms. The objective of this study is to examine specific elements within 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 interview participants in accordance with Wage and Investment Strategies and Solutions (WISS) Research directives. Solicitation of participants will not begin prior to OMB approval being obtained by Wage and Investment Research and Analysis. Eureka Facts, LLC will recruit participants for in-depth interviews who recently completed a survey indicating a willingness to participate in future research.

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

No online tools will be used for this study. Interviews will be conducted over the phone with participants being asked to provide responses to a short series of open-ended questions regarding the taxpayer's feedback and opinion on use of paper products.

### **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 interview has been designed to minimize burden on the respondent. No small entities are included in this research.

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

Without this information the IRS does not fully understand the driving factors for taxpayers 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**

There will be no consultations with persons outside of the agency.

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

Participants will be paid \$40.00 for their participation in this 60 minute interview. The purpose of the stipend is to encourage participation, and to thank participants for sharing their time and contributions to the discussion. These stipends are typical for the locations of the groups, time spent in the session, the type of individuals recruited, and in line with the industry standard.

### **10. Confidentiality**

No Personally Identifiable Information (PII) will be collected during the interview. The data provided to IRS will have no identifying information relating specific records to individual taxpayers. Nonetheless, IRS will ensure security of the aggregated results as well as privacy to extent allowed by law. 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

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

### 12. Burden of Information Collection

This research will use an estimated 45 burden hours.

Initially, WISS estimate contacting 60 taxpayers to ensure 36 completed interviews; assuming a 60% response rate. Potential participants completed a survey and indicated a willingness to participate in more research by providing their name and contact information (phone number and/or email address).

The initial contact, recruitment and reminder is estimated to take 18 minutes with the resulting burden estimated to be 60 potential participants x 19 minutes/60 = 18 hours.

Once confirmed and scheduled, the estimated time to conduct each interview will be approximately 60 minutes.

Collection Activity	Minutes Per Person	Number of Interviews	Total Hours
Contacting possible participants and determining participation	19	60	19.00
Conducting interviews	60	36	36.00
<b>TOTAL HOURS</b>			<b>45.00</b>

### 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 included the administration of a yearlong web and phone based survey (prior to the interviews) from April 2015 through April 2016.

These costs are comprised of: recruiting costs, survey administration and implementation, analysis, interview recruitment and administration, recordings, analysis, and telephone conference call costs.

#### **15. Reason for Change**

This is a new request; no change is being requested.

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

The activities under this clearance involve samples of self-selected customers to cover a range of customers who visited TACs for IRS publications and/or forms and indicated a willingness to participate in additional research. 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. 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**

IRS is seeking approval to not display the expiration date for OMB approval, as this is a one-time, limited-duration collection.

#### **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**

July 25, 2016 – August 15, 2016

### **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 visited TACs for IRS publications and/or forms and indicated a willingness to participate in additional research. 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 recruit and administer interviews via the phone. Taxpayers who previously indicated interest in participating in additional research will be solicited using contact information they provided to the contractor during the previous survey administration phase of this project (phone number and/or email addresses). The contractor will contact participants to inform them of the research aims and solicit participation in an hour long interview regarding their use of IRS paper products. Based on their interest and scheduling availability the contractor will schedule their interview. A confirmation letter will be sent via mail or email to participants.

**3. Methods to Maximize Response**

Standard procedures (e.g., multiple attempts to contact the taxpayer, scheduling around taxpayers availability, and a reminder of their appointment) will be used in order to invite taxpayers to participate. Standard practice for hour long interview participation includes a \$40 honorarium as an incentive.

**4. Testing of Procedures**

The interview guide will not be pretested.

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

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

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Attachments