

# OMB Survey Clearance Package EITC Taxpayer Audit Barriers Study Research Project 6-05-12-2-048E

## Introduction

The *National Taxpayer Advocate's Fiscal Year 2006 Objectives Report to Congress* (June 30, 2005) addressed research initiatives of significant concern to the National Taxpayer Advocate. One of the Taxpayer Advocate Service's (TAS) initiatives was the "identification of EITC correspondence audit barriers." In fiscal year (FY) 2005, TAS Research began working in collaboration with the Earned Income Tax Credit (EITC) Program Office and Wage & Investment (W&I) Research on this initiative.

In the first phase of the project, trained IRS moderators conducted focus groups with low income taxpayer clinic (LITC) representatives who assist taxpayers undergoing EITC correspondence audits. These interviews were designed to obtain qualitative data concerning the significant problems taxpayers encounter during the audit process. Interviews were conducted with a total of eight representatives in four cities – Dallas, TX; Seattle, WA; New Orleans, LA; and Burlington, VT. The following issues were identified as problems among this group of taxpayers – the aggressive stance of the IRS, eligibility requirements, correspondence and information clarity, documentation, contacting the IRS and other additional challenges.<sup>1</sup>

The current phase of the TAS initiative is to utilize the qualitative data collected in the first phase to determine the extent of these problems among taxpayers themselves. A mail survey methodology with a representative sample of taxpayers who experienced an EITC audit for tax years (TY) 2004 is proposed to accomplish this goal. The target date for implementation is Fall of 2006. Data collected will enable TAS to quantify the difficulties faced by these taxpayers and recommend potential improvements to the EITC correspondence audit process. Study results should be available by October 2006.

## Background

In 1975, Congress enacted legislation creating the EITC. The EITC program is administered by the Internal Revenue Service (IRS) and provides support to the working poor by refunding a portion of Federal income taxes paid.

IRS has been studying the EITC issue for years.<sup>2</sup> IRS research and external research show that EITC is an area where there is significant noncompliance (taxpayers claiming the credit to which they are not entitled) and on the other hand researchers believe there are substantial under-claimed credits (taxpayers entitled to the credit that do not claim it).<sup>3</sup>

## Objectives

The objectives of this project are to:

- Determine barriers encountered by taxpayers during the EITC correspondence audit process;
- Compare and contrast with findings from the qualitative study; and
- Determine the significance of these barriers.

<sup>1</sup> Taxpayer Advocate Service, *Challenges for Taxpayers Claiming the Earned Income Tax Credit (EITC) From Interviews with Low Income Tax Clinics*, September 2005.

<sup>2</sup> <http://win.web.irs.gov/research.htm> Closed EITC Projects. EITC Research Summary, PowerPoint presentation.

<sup>3</sup> [http://win.web.irs.gov/eitc/gao\\_dec\\_2001.pdf](http://win.web.irs.gov/eitc/gao_dec_2001.pdf), GAO 02-290R Earned Income Tax Credit Participation.

## Market Segment

The market segment for this study is taxpayers with EITC related audits for Tax Year (TY) 2004 returns.

## Methodology

### Sampling Design and Participants Criteria

The market segment for this study is taxpayers with EITC related audits for Tax Year (TY) 2004 returns. Taxpayers meeting the following criteria will be excluded from the sampling frame: addresses in Federal Emergency Management Agency (FEMA) declared disaster areas, amended returns (Form 1040X), non-filers, undelivered mail, and Criminal Investigation Division (CID) cases. The data source for sample selection will be the Automated Information Management System (AIMS) for April 2005 to March 2006.

We will divide the sampling frame into two groups (stratums):

1. Taxpayers whose audit was closed by the IRS as a default
2. Taxpayers whose audit was closed by the IRS by some other mean

A stratified simple random sample (without replacement) will be selected from the population of EITC taxpayers whose TY 2004 returns were audited. A stratified random sample will allow us to make statistically valid statements for each stratum and combination of strata.

Our sampling plan will allow us to achieve an overall (combined) accuracy of five percent at the 95 percent confidence level. To make these estimates we assumed the rate of occurrence for a particular answer to a question to be 50 percent. The strata and sample size are shown in Table 1.

**Table 1 - Sample Size**

Strata	Population	Total Sample	Undeliverable Mail <sup>4</sup> (10 percent)	Sample Size	Estimated Response Rate	Sample
Taxpayers whose audits were closed by the IRS as a Default <sup>5</sup>	144,636	2,200	200	2,000	20%	400
Taxpayers whose audits were closed by the IRS by some other means	88,151	1,760	160	1,600	25%	400
<b>Total</b>	<b>232,787</b>	<b>3,960</b>	<b>360</b>	<b>3,600</b>		<b>800</b>

<sup>4</sup> We also increased our mail out to account for approximately 9 percent undeliverable mail.

<sup>5</sup> Default means the IRS closed the taxpayers' audit after issuance of a 90 day letter.

In an effort to improve upon the survey response rate from prior projects, we are employing a multi-contact mailing process. We will contact the sample taxpayers a total of four times. External research supports the notion that response rates improve by sending additional 'reminders.'<sup>6</sup>

- The first mail out is an Advance Notice Letter (see Appendix A). This will be mailed approximately one week *prior* to the survey.
- The second mail out consists of a copy of the Survey Questionnaire (see Appendix B) and a Cover Letter (see Appendix C). A self-addressed stamped envelope will be provided to make responding as easy as possible. These first two letters provide background to the survey, stress the importance of the survey, and request that the respondent reply quickly.
- The third mail out is a follow-up letter/postcard which is sent to everyone in the sample. It will serve as a 'Thank You' to those that have responded and as a 'Reminder' to those who have not yet responded to the survey (see Appendix D).
- The fourth and final mail out will be sent only to those taxpayers in the sample that we have not received a reply from (e.g., they did not return the survey). The mailing will include a second survey cover letter (see Appendix E), replacement survey (Appendix B), and self addressed, first-class postage paid return envelope.
- The survey and letters are subject to minor changes by the customer.

Surveys will be available in English and Spanish. Each letter will contain a message that Spanish language preferred taxpayers may request materials in Spanish by calling a toll-free number. IRS Multimedia Publishing Services will select a vendor for printing, stuffing, and mailing the surveys.

Data Collection Date

Mail activities for the project are proposed to begin on August 21, 2006 and end on October 16, 2006. See Table 2 for the study's mailing activities and proposed dates.

**Table 2 - Mail Activities**

Activity	Items Enclosed	Recipients	Timing	Date
1	Introductory letter	All	Week 1	August 21, 2006
2	Cover letter 1, Survey	All	Week 2	August 28, 2006
3	Reminder/thank you letter	Non-responders	Week 4	September 11, 2006
4	Cover letter 2, Survey	Non-responders	Week 6	September 25, 2006

Data to be Collected

Surveys will be designed using Cardiff Tele-Form software. Completed surveys will be returned directly to W&I Research in Atlanta, Georgia. Surveys will be opened in a centralized mailroom by project personnel and stored in a secure and locked place. The surveys will be scanned using Cardiff Tele-Form software, which will generate an SPSS database which will be used for analytic purposes. Open-ended responses to questions will be flagged and transcribed into another database. Coding schemes for open-ended questions will be developed such that data can be merged into the analytic database.

<sup>6</sup> D.A. Dillman, *Mail and Internet Surveys: The Total Design Method*, New York, John Wiley & Sons, 1978, page 325.

### How Data Will be Used

The data will provide TAS and the EITC Program Office with a better understanding of experiences EITC taxpayers had during the Correspondence Audit process. The information will be used to assess what audit barriers exist for EITC taxpayers and, as appropriate, to make recommendations for improving the Correspondence Audit process.

### How the Data Will be Analyzed

Each taxpayer selected for the sample will be assigned a control number. This number will appear on each page of the survey and will be used for tracking and analytic purposes. Information obtained from the EITC database will be merged with the survey data for analysis of taxpayer characteristics of specific interest to TAS. Surveys received after October 16, 2006 will not be scanned for analysis. This cut-off date will allow for sufficient time to prepare and analyze the data.

A comparison of those taxpayers responding will be made to the sampling frame for available demographic variables such as age, gender and income. The direction and degree of difference will be an indication of the extent of non-response error. Non-response analysis will take place first so that possible bias is revealed and decisions made regarding possible corrective measures (e.g. weighting). CHAID analysis, a visual method to identify and discover relationships between groups, will be utilized to identify predictors of non-response.

Descriptive statistical methods will be used for the analysis of variables from the survey. Cross tabulations will be performed among taxpayers' audit barriers and demographic or other variables of interest to TAS. Data will be analyzed using SPSS and/or SAS statistical software packages.

### Who is Conducting the Research?

TAS and the EITC Program Office requested the research. Analysts in W&I Research Group 6, W&I Research Group 4, and the W&I Strategic Forecasting and Analysis Section will conduct the research.

### Methods to Maximize Response Rate

In an effort to improve response rate, steps recommended by Kinnear and Taylor<sup>7</sup> and Don A. Dillman<sup>8</sup> will be incorporated into this project. These steps include a multi-contact mail out, using first-class postage in mailing the surveys to the taxpayers and providing a stamped self-addressed survey return envelope.

### Expected Response Rate

We expect a slightly higher response rate from EITC taxpayers whose account the IRS closed by other means (25 percent) than EITC taxpayers whose audit the IRS closed by default (20 percent).

### Test Structure/Design

Not Applicable.

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<sup>7</sup> Thomas C. Kinnear and James R. Taylor, Marketing Research An Applied Approach, 5<sup>th</sup> Edition, New York, McGraw-Hill, Inc., 1996, pp. 338 – 342.

<sup>8</sup> Don A. Dillman, Mail and Telephone Surveys, The Total Design Method, New York, John Wiley & Sons, 1978, page 325.

### Efforts to not Duplicate Research

The EITC taxpayer population is frequently studied within the IRS; however the predominant method of study is database analysis. Primarily, prior research has focused on EITC population characteristics and compliance within the EITC population. The purpose of our research is to determine taxpayer experience(s) with the correspondence audit process and if barriers exist.

### **Privacy, Security, Disclosure, and Confidentiality**

W&I Research Groups 4 and 6 and the Strategic Forecasting and Analysis Section will carefully safeguard the security of the acquired data and the privacy of the taxpayers in conducting this research. We will control official access to the information and will not allow unauthorized public access to the information. We will apply fair information and record-keeping practices to ensure protection of all taxpayer information.

Physical security measures include a locked, secure office. Data will be stored on computers that comply with data security at the C-2 level through the Windows XP operating system. Systems are password protected, users are profiled for authorized use, and individual audit trails will be generated and reviewed. Printouts of sensitive data will be placed in locked cabinets. All computer files will be deleted and printouts of sensitive data shredded when they are no longer needed to support study findings.

Only the required amount of information to send a survey will be provided to Multimedia and the vendor (i.e., name, address, and control number). The SSN will not be provided to Multimedia. Multimedia is aware of and is expected to follow all applicable disclosure policies in the conduct of the survey. The contract process (which IRS Multimedia Publishing Services is responsible for) includes making the contractors aware of and the expectation to follow all applicable disclosure policies in the conduct of this survey.

The IRS Service-wide Research Council (SRC) Data Standards will be followed regarding certification of files and databases. Data certification will be completed for the file of survey responses created in this project. The provisions of the Service Wide Research Data standards will be strictly followed. The provisions will be applied to the original data sets obtained from the EITC Database and CRITS and to the new data added from the survey (the survey results file). The data will be validated by computing descriptive statistics (mean, minimum, maximum, standard deviation) for continuous variables and frequencies for categorical variables.

### **Estimated Taxpayer Burden**

A total of 3,960 taxpayers will be asked to participate in the study. The survey will take about ten minutes to complete. Assuming response rates of 20 percent and 25 percent, the estimated burden to taxpayers that choose to participate will be approximately 147 hours. See Table 3 for burden estimate calculations.

**Table 3 - Summary of Estimated Taxpayer Burden**

<b>Strata</b>	<b>Contacts</b>	<b>Estimated Response Rate</b>	<b>Time to Complete</b>	<b>Total Time</b>
Closed by Default	2,200	20%	10 minutes	73.33 hours
Closed by Other Means	1,760	25%	10 minutes	73.33 hours
<b>Total</b>	<b>3,960</b>			<b>146.66 hours</b>

**Special Tallies and Other Information**

The following information will be provided within 90 days after the close of data collection operations:

- 1) Findings.
- 2) Actions taken or lessons learned.
- 3) Taxpayer participation.
- 4) Number of requests for taxpayer participation.
- 5) Number of completed questionnaires returned by taxpayers.
- 6) Date the data collection began.
- 7) Date the data collection ended.
- 8) Cost.

**Attachments**

Appendix A – Advance Notice Letter .....A-1

Appendix B – EITC Customer Service Experience(s) and Satisfaction Survey.....B-1

Appendix C – Survey Cover Letter ..... C-1

Appendix D – Follow-up Letter/Postcard (Thank You/Reminder) ..... D-1

Appendix E – Second Survey Cover Letter (Replacement) .....E-1

**Appendix A – Advance Notice Letter**

<<CONTROL>>

<<First Name>> <<Last Name>>  
<<Address>>  
<<City>>, <<State>> <<Zip>>

Internal Revenue Service  
Attn: EIC ABS, Stop 12-WI  
401 West Peachtree St. NW  
Atlanta, GA 30308

<MONTH> <DAY>, 2006

Dear <<First Name>> <<Last Name>>:

The IRS is asking for your help to improve the audit process. As part of this effort, we will be conducting a study with Earned Income Credit (EIC) taxpayers.

You have been selected to participate in our study and should receive a survey from us in about a week. We are interested in your opinions and experiences with the IRS during the audit of your 2004 income tax return. When the survey arrives in the mail, please take a few minutes to fill it out and return it to us.

We really want to know about your experiences and opinions. Your participation will help us learn how the IRS can provide better service to taxpayers. Thank you in advance for your help.

Sincerely,

Sincerely,

Nina E. Olson  
National Taxpayer Advocate

David R. Williams, Director  
Earned Income & Health Coverage Tax Credits

**Atención: Si usted requiere esta encuesta en español, favor de comunicarse al 1-800-829-6088, ext. 7226.**

## Appendix B – EITC Customer Service Experience(s) and Satisfaction Survey

The IRS is asking for your help to improve the audit process. We are interested in your opinions and experiences with the IRS during the audit of your 2004 income tax return. We appreciate you taking the time to help us. Please have the adult in the household who is most familiar with the audit complete and return this survey.

Shade Circles Like This →  
Not Like This →



### 1. Who prepared your 2004 IRS income tax return?

- I did it myself (by hand or using computer software)
- Friend, neighbor or relative
- Paid tax preparer
- IRS prepared
- Other free tax assistance
- Other

### 2. Where did you seek help about the audit of your 2004 IRS income tax return? (Mark all that apply)

- Did not seek help
- IRS
- Contacted a tax preparer
- Contacted a friend, neighbor or relative
- Visited or called a Low Income Tax Clinic/Legal Aid Office
- Do not remember
- Other, tell us \_\_\_\_\_

### 3. Who represented you during the IRS audit?

- I did it myself
- Paid tax preparer
- Friend, neighbor or relative
- Other assistance \_\_\_\_\_

### 4. Was it clear to you that your 2004 tax return was being audited when you read the IRS' letter?

- Yes
- No
- Did not read letter → *Skip to question 8*
- Do not remember

### 5. When you read the IRS' letter, did you understand what the *problem* was with your 2004 tax return?

- Yes
- No
- Do not remember



**Appendix B – EITC Customer Service Experience(s) and Satisfaction Survey (cont)**

**6. Did you understand what you needed to do in response to the IRS' letter?**

- Yes                               No                               Do not remember

**7. Overall, what were your thoughts on the IRS' letter?** (Mark all that apply)

- Easy to understand                               Letter was too long  
 Letter was hard to read                               Instructions were hard to follow  
 Did not understand some of the IRS' words/terms                               Do not remember  
 Could not find information I needed in the letter                               Other, tell us \_\_\_\_\_

**This section refers to contacting the IRS about your audit.**

**8. Did you respond to the IRS (about your audit)?**

- Yes  
 No → **Skip to question 12**  
 Do not remember

**9. How did you contact the IRS (about your audit)?**

- Sent a letter to the IRS  
 Called the IRS  
 Visited an IRS office  
 Contacted the Taxpayer Advocate's Office  
 Someone else (paid tax preparer, friend) contacted the IRS for me  
 Other  
 Do not remember

**10. Why did you contact the IRS (about your audit)?** (Mark all that apply)

- Needed an explanation of EIC eligibility rules  
 Needed an explanation of another topic  
 Asked what documents to send  
 Could not supply the information requested in the letter  
 Do not read English very well  
 Needed additional time to respond  
 Could not understand letter  
 Other \_\_\_\_\_

**11. What was your experience when you contacted the IRS about your audit?** (Mark all that apply)

- IRS was helpful  
 Could not get through to the IRS  
 IRS did not respond  
 Did not understand response from IRS  
 Other \_\_\_\_\_

**Appendix B – EITC Customer Service Experience(s) and Satisfaction Survey (cont)**

**This section refers to your experience getting and sending documents to the IRS.**

**12. Did you understand how the documents the IRS requested would fix the problem with your tax return?**

- Yes  No  Do not remember

**13. How difficult or easy was it for you to get the documents the IRS requested?**

- Very difficult  
 Difficult  
 Neither difficult or easy  
 Easy  
 Very Easy

**14. What issues did you have getting the documents?** (Mark all that apply)

- None  
 Do not keep records  
 Had to take time off from work  
 Not enough time to respond - (how much time is enough? \_\_\_\_\_ days)  
 Transportation was a problem for me  
 Did not know where to get documents  
 Did not know what documents I needed  
 Other \_\_\_\_\_

**15. Did you send the documents the IRS' letter requested?**

- Yes, select whether you sent the IRS  
 All of the documents requested *Continue to question 16*  
 Part of the documents requested

No, tell us why (Mark all that apply)

- I did not understand what I needed to do  
 I did not have enough time to respond before the information was due  
 I thought my preparer would respond  
 I'm afraid of the IRS  
 Other, tell us \_\_\_\_\_

*After you tell us why you did not respond, skip to the next section (question 21)*

Do not remember

**16. How did you decide what documents to send to the IRS?** (Mark all that apply)

- Sent the documents the letter requested  
 Contacted the IRS and they told me what to send  
 Friend, neighbor or relative told me what to send  
 A paid tax preparer handled it  
 Low Income Tax Clinic told me what to send  
 Other \_\_\_\_\_

**17. Did the IRS ask you for the same documents you previously sent?**

- Yes  No  Do not remember

**Appendix B – EITC Customer Service Experience(s) and Satisfaction Survey (cont)**

**18. Did the IRS ask you for different documents than you previously sent?**

- Yes
  No
  Do not remember

**19. How long did it take the IRS to acknowledge receipt of your documents?**

- 30 days or less
  No More than 90 days  
 31 to 60 days
  Never received an acknowledgement  
 61 to 90 days
  Do not remember

**20. Do you think the IRS considered all the documents you sent in for your audit?**

- Yes
  No
  Do not remember

**This section refers to your overall audit experience.**

**21. Tell us your level of agreement with the following statements –**

Indicate your agreement with the following:	Did Not Use	Very Dissatisfied	Dissatisfied	Neither	Satisfied	Very Satisfied
a. I found it easy to communicate with the IRS about my audit in <i>writing</i> .	①	②	③	④	⑤	⑥
b. I found it easy to communicate with the IRS about my audit by <i>telephone</i> .	①	②	③	④	⑤	⑥
c. I believe the IRS made the correct decision about my audit.	①	②	③	④	⑤	⑥

**22. What would be the best way for you to communicate with the IRS during an audit? (Mark only one)**

- Mail
  E-mail  
 Telephone
  Other  
 In-person

**Appendix B – EITC Customer Service Experience(s) and Satisfaction Survey (cont)**

<b>Tell us about you.</b>			
<b>23. Please tell us about your education</b>			
<input type="radio"/> Less than high school <input type="radio"/> Some high school <input type="radio"/> High school graduate or GED <input type="radio"/> Some college / vocational school <input type="radio"/> Technical / vocational degree <input type="radio"/> College graduate or higher			
<b>24. Please tell us what language you <i>usually</i> speak read and write.</b> (Mark only one for each column)			
	<b>Speak</b>	<b>Read</b>	<b>Write</b>
English	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Spanish	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Chinese	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
French	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
German	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25. How long have you lived at your current address?</b>			
<input type="radio"/> Less than 3 months <input type="radio"/> 3 to 6 months <input type="radio"/> 6 to 12 months <input type="radio"/> 1 year to 3 years <input type="radio"/> More than 3 years			

**Thank you for completing our survey!**

If the return envelope is missing, mail this survey to: Internal Revenue Service, 401 W. Peachtree St NW, Mail Stop 12-WI, Atlanta, GA 30308.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC

**Appendix C – Survey Cover Letter**

<<CONTROL>>

<<First Name>> <<Last Name>>  
<<Address>>  
<<City>>, <<State>> <<Zip>>

Internal Revenue Service  
Attn: EIC ABS, Stop 12-WI  
401 West Peachtree St. NW  
Atlanta, GA 30308

<MONTH> <DAY>, 2006

Dear <<First Name>> <<Last Name>>:

A few days ago you received a letter asking for your help with an important research project we are conducting. The IRS wants to learn how to improve the audit process.

You were selected to receive our survey, which will take about 10 minutes to complete. Your participation is voluntary. Individual answers will not be shared; instead we will combine answers and write a report about what we learned. We included a stamped envelope for you to return the survey.

Please have the adult in your household who knows the most about the audit of your 2004 Federal Income Tax Return complete this survey. Return the completed survey as soon as possible (but no later than Month Day, 2006) so that your responses are included.

Thank you for taking the time to complete and return our survey.

Sincerely,

Sincerely,

Nina E. Olson  
National Taxpayer Advocate

David R. Williams, Director  
Earned Income and Health Coverage Tax Credits

Enclosures

**Atención: Si usted requiere esta encuesta en español, favor de comunicarse al 1-800-829-6088, ext. 7226.**

**Privacy Act Information** Our authority for requesting this information is 5 USC 301 and 26 USC 7801. The primary purpose for requesting the information is to identify taxpayer/customer service needs. This will be determined, in part, by surveying Earned Income Tax Credit filers concerning their IRS customer service wants, needs, and satisfaction levels with current services. Providing the information is voluntary. Tax return and tax return information may not be disclosed except as provided by 26 USC 6103. Not providing all or part of the information may result in IRS not being able to include your experiences and opinions in the voluntary research. You were invited to participate because you have filed for EITC in the past. IRS employees are restricted by law from disclosing participant information unless authorized by 26 U.S.C. 6103 and the Privacy Act.

## Appendix D – Follow-up Letter/Postcard (Thank You/Reminder)

Internal Revenue Service - Attn: EIC ABS  
401 West Peachtree St NW, Mail Stop 12-WI  
Atlanta, GA 30308

Dear Taxpayer:

In the last few weeks we sent you a survey concerning your when contacting the IRS pertaining to tax matters.

- If you have already completed and sent the survey back to us, *thank you*.
- If not, will you please have the adult in your household who is most familiar with your federal income taxes take a few minutes today to complete and return the survey?

We appreciate your participation in this study to help the IRS better meet taxpayer needs.

Atención: Si usted requiere esta encuesta en español, favor de comunicarse al 1-800-829-6088, extensión 7226.

Form 13712 (8-2005) Catalog Number 41773G Department of the Treasury-Internal Revenue Service

**Appendix E – Second Survey Cover Letter (Replacement)**

<<CONTROL>>

<<First Name>> <<Last Name>>  
<<Address>>  
<<City>>, <<State>> <<Zip>>

Internal Revenue Service  
Attn: EIC ABS, Stop 12-WI  
401 West Peachtree St. NW  
Atlanta, GA 30308

<MONTH> <DAY>, 2006

Dear <<First Name>> <<Last Name>>:

In the last few weeks we sent you a survey concerning your experiences with the Internal Revenue Service (IRS) audit of your 2004 income tax return. We are interested in your thoughts and opinions about the audit process.

- If you have already completed and sent the survey back to us, *thank you*.
- If not, will you please have the adult in your household who is most familiar with your federal income taxes take a few minutes today to complete and return the survey?

We appreciate your participation in this study which will help us improve service to taxpayers. Thank you for taking the time to complete this survey.

Sincerely,

Sincerely,

Nina E. Olson  
National Taxpayer Advocate

David R. Williams, Director  
Earned Income & Health Coverage Tax Credits

Enclosure

**Atención:** Si usted requiere esta encuesta en español, favor de comunicarse al 1-800-829-6088, ext. 7226.

**Privacy Act Information:** Our authority for requesting this information is 5 USC 301 and 26 USC 7801. The primary purpose for requesting the information is to identify taxpayer/customer service needs. This will be determined, in part, by surveying Earned Income Tax Credit filers concerning their IRS customer service wants, needs, and satisfaction levels with current services. Providing the information is voluntary. Tax return and tax return information may not be disclosed except as provided by 26 USC 6103. Not providing all or part of the information may result in IRS not being able to include your experiences and opinions in the voluntary research. You were invited to participate because you have filed for EITC in the past. IRS employees are restricted by law from disclosing participant information unless authorized by 26 U.S.C. 6103 and the Privacy Act.