



Internal Revenue Service

MEMORANDUM

Date: 12/19/2006

OMB NO. 1545-1432

To: Michael Robinson
IT Policy and Management Office

From: Glenn P. Kirkland
IRS Reports Clearance Officer SE:W:CAR:MP:T:T:SP

Subject: IRS Submission for OMB Review

Attached is a submission for: Voluntary Customer Surveys to
Implement EO-12862 (06-024).

Approval is needed by: January 4, 2007.

Received by _____ on ___/___/___.

Date sent to OMB ___/___/___.

Please sign the duplicate copy of this memo and return to us.

1545-1432

Note to: Glenn P. Kirkland
IRS Reports Clearance Office
Tax Forms and Publication SE:W:CAR:MP:T:T:SP

From: Kevin Cecco
Chief, Statistical Support Section
Statistics of Income RAS:S:S:S

Subject: OMB Approval Request W&I Innocent Spouse
Study, 06-24

Attached is the documentation needed by the Office of Management and Budget for W&I Innocent Spouse Study-06-024. The total estimated burden for this study is 223 hours.

If you have any questions regarding this project, please direct them to me at (202) 874-0464.

Attachments:
Cover Memorandum to OMB
OMB Form 83-C
Clearance Request
Attachments
Survey

NOTE TO THE REVIEWER OF: OMB Clearance # 1545-1432

From: Kevin Cecco
Chief, Statistical Support Section
Statistics of Income RAS:S:S:S

Subject: OMB Approval Request for W&I Innocent Spouse Study, 06-024

Please accept the enclosed materials for approval under the OMB Clearance package 1545-1432, "Customer Satisfaction". In accordance with our agreement with OMB, I am submitting a brief description of the study and the materials to be used in the study at least two weeks in advance of the start of the study.

The total estimated burden for this study is 223 hours.

If there are any questions regarding this project, please direct them to me at (202) 874-0464.

**PAPERWORK REDUCTION ACT
CHANGE WORKSHEET**

| | | |
|--|-----------------------|--|
| Agency/Subagency Department of the Treasury Internal Revenue Service | | OMB Control Number 1 5 4 5 - 1 4 3 2 |
| <i>Enter only items that change</i> | | |
| | Current Record | New Record |
| Agency form number(s) Cognitive and Psychological Research | | 06-024 |
| Annual reporting and recordkeeping hour burden | | |
| Number of respondents | | |
| Total annual responses | | |
| Percent of these responses collected electronically | % | % |
| Total annual hours | | |
| Difference | | |
| Explanation of difference | | |
| Program Change | | |
| Adjustment | | |
| Annual reporting and recordkeeping cost burden (in thousands of dollars) | | |
| Total annualized Capital/Startup costs | | |
| Total annual costs (O&M) | | |
| Total annualized cost requested | | |
| Difference | | |
| Explanation of difference | | |
| Program change | | |
| Adjustment | | |
| Other Change** <i>[Signature]</i> <i>[Signature]</i> <i>12/20/06</i> | | |
| Signature of Senior Official or designee: | Date: | For OIRA Use _____ _____ _____ |

**This form cannot be used to extend an expiration date.
OMB 83-C

**OMB Statement for Innocent Spouse Customer Satisfaction Survey
Wage & Investment Division
CY 2007
TIRNO-05-Z-00014**

Introduction

One of the most important and major parts of the Restructuring and Reform Act of 1998 (RRA98) deals with innocent spouse claims. The Innocent Spouse Program, within the Innocent Spouse Program Office of the Wage and Investment (W&I) Division is responsible for protecting the rights of the requesting and non-requesting spouses. They ensure each claim receives timely and consistent treatment in accordance with established guidelines and the law.

Under current tax laws, when a married couple files a joint federal income tax return, each spouse becomes individually responsible for paying the entire tax bill. As a result, one spouse can be held liable for tax deficiencies assessed after a joint return was filed, even if the additional taxes were solely attributable to the income of the other spouse. If the Internal Revenue Service (IRS) cannot collect the additional taxes owed on the unreported income from the spouse who earned the income, it may seek to collect the money from the other spouse. The spouse may obtain relief from the additional liability if certain conditions are met.

Processing of requests for Relief from Joint and Several Liability is centralized at the Cincinnati IRS Campus now known as the Cincinnati Centralized Innocent Spouse Operation (CCISO) of the Andover Compliance Center. Examiners make a determination by considering requested information from the taxpayer. The examiners will consider all known facts and circumstances when applying Internal Revenue Code 6013(e) or Internal Revenue Code 6015.

The Innocent Spouse Tracking System (ISTS) tracks all innocent spouse cases. The system includes a separate database area and new commands to service that data. A front-end system provides the examiners with all the data they normally access in working a case. This interface provides employees with the ability to automatically input tracking data to the ISTS records. For reporting purposes, ISTS provides a flat file of ISTS data to Examination, for management reporting. This flat file should serve as the sampling database for customer satisfaction surveys.

IRS now uses a balanced measurement system, consisting of business results, customer satisfaction, and employee satisfaction, to assess how well it is achieving its mission and objectives. As an important customer interface for Wage & Investment, Innocent Spouse will need feedback from customers (i.e., taxpayers) to continuously improve its operations.

This project has three primary goals: 1) to identify customer expectations of the Innocent Spouse Program; 2) to track customer satisfaction for the Innocent Spouse Program on a national level; and, 3) to identify operational improvements.

Customer Satisfaction Survey

The Innocent Spouse Customer Satisfaction Survey is a mail survey. The survey will be administered January through December 2007. The questionnaire is attached. The survey is expected to take 5 minutes or less for customers to complete.

The objective of the surveys is to capture customer expectations and perceptions about the Innocent Spouse process. The questionnaires are based on Pacific Consulting Group's methodology, which asks respondents to evaluate various aspects of their experience and to provide an overall summary evaluation.

The questionnaire was developed based on input from traditional and cognitive focus group sessions with customers who were serviced by the Innocent Spouse staff in prior years. The outcome of the focus groups helped to build a more detailed questionnaire tailored to obtain:

- insight from the customer's perspective about possible improvements.
- useful input for program evaluation and execution at the programmatic and field office level of service delivery.

Deleted: 1

The survey includes several ratings questions evaluating service delivery during the Innocent Spouse process as well as several demographic items. In addition, ample space is provided for additional suggestions for improvement.

Survey scoring for this contract will be based on the Customer Satisfaction Survey Score response average to the keystone question – "Overall, how satisfied were you with the Innocent Spouse process." Questions will utilize a 5-point rating scale, with 1 being very dissatisfied and 5 being very satisfied. All survey responses generated will be confidential. The questionnaire will capture information to evaluate our service provided to the taxpayer during the transaction and prior to the transaction. It will also provide information W&I can use to develop "actionable" improvement tasks and strategies. Another key feature of the questionnaires will be the capture of open-ended comments on questions answered with a low rating of a "1" or "2". This will help IRS better understand why taxpayers give the ratings they give.

Design and Methodology

The sample universe will consist of taxpayers with recently closed Innocent Spouse cases. The vendor will administer the survey by mail on a monthly basis. Standard procedures will be used in order to obtain the highest response rate possible for these surveys. These will include: 1) an advance letter (pre-note) about the survey; 2) a cover letter with the survey; 3) a postcard reminder; and, 4) a second letter and survey to non-respondents. The vendor will ensure that taxpayers responding to the survey are guaranteed anonymity.

The vendor will, on a quarterly basis, summarize the quantitative ratings and produce a national report showing customer satisfaction scores on all Innocent Spouse survey items and overall improvement priorities for the function. The vendor will include any relevant database variables in the analysis and will weight the survey responses as necessary to accurately reflect the entire customer base.

INNOCENT SPOUSE OMB SUPPORTING DOCUMENT CY07

Deleted: Page 2 of 4

Sampling

IRS Innocent Spouse Project Office will provide the vendor a complete database each month from which a random sample can be drawn. The database will consist of a unique identifying number (TIN), customer name and address, and relevant database information about each innocent spouse case, all in a single record. The database will also contain information as to whether the questionnaire should be sent to the innocent spouse or the innocent spouse's taxpayer representative. Accordingly, the address of the taxpayer's representative will be included on the database.

Based on the information provided herein and discussions during preceding tasks, the vendor will develop a sampling plan. The sampling plan will be designed to result in 1,600 completed questionnaires for the year (400 completed questionnaires per quarter) at the national level. The sample will focus only on Merit cases. Merit cases are those that have gone through the entire Innocent Spouse Process to closure.

Upon receipt of the data file, the vendor will run the file through standard checks to ensure complete mailing address and to remove duplicate cases both within the file, and across files of other surveys that are being conducted. The vendor will randomly select 2,667 records a year to achieve the desired quantity of completed interviews.

Estimates of the Burden of Data Collection

The Innocent Spouse survey has been designed to minimize the 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 of survey completion is expected to be approximately 5 minutes, plus 2 minutes to read the pre-notification letter. Average time of survey completion is based on the questionnaire consisting of approximately 15 satisfaction questions (7 are demographic questions), and 2 open-ended questions (one to understand reasons for dissatisfaction concerning satisfaction items, and one on suggestions for improvement). All questions are generally one sentence in structure and on an elementary concept level.

We have made every attempt in designing the survey to maximize the response rate. Using a response rate of 60%, the total burden in hours is estimated to be 223 hours.

For respondents, the estimated burden is expected to be 187 hours (1,600 pre-notification letters x 2 minutes/60 minutes) + (1,600 survey responses x 5 minutes/ 60 minutes). The number of burden hours for non-respondents is estimated to be approximately 36 hours (1,067 pre-notification letters x 2 minutes/60 minutes). The total estimated burden for this study is 223 hours for the year.

The estimated cost for this study is \$90,000.

Privacy, Security, Disclosure and Confidentiality

Formatted: Font: (Default) Arial

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this series of focus groups and the contractor will ensure that all participants are treated fairly and appropriately.

The security of the data used in this project and the privacy of taxpayers will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A & B. Physical security measures include a locked, secure office. Notes are stored in locked cabinets or shredded. Data security at the C-2 level is accomplished via the Windows NT operating system. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record-keeping practices to ensure privacy protection of all taxpayers. This includes criteria for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

Formatted: Font: (Default) Arial

The survey will not contain tax return or taxpayer information. Survey participants will not be identified in any of the documents or files used for this project. 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 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.

Formatted: Font: (Default) Arial, 12 pt, Font color: Auto

Other Information

The following information will be provided to the Organizational Performance Division within 60 days after the close of the survey data collection operations:

- Findings: A brief summary of significant findings that were evidenced in the results.
- Actions taken or lessons learned: A brief summary of any action taken or lessons learned as a result of the findings.
- Number of completed questionnaires.
- Taxpayer participation rate
- Number of requests made for taxpayer participation
- Data collection beginning and ending dates
- Cost for surveys (excluding regular IRS salaries)

Statistical Contact

INNOCENT SPOUSE OMB SUPPORTING DOCUMENT.CY07

Deleted: Page 2 of 4

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

Elaine Lowitz
Pacific Consulting Group
399 Sherman Avenue, Suite One
Palo Alto, CA 94306
elowitz@asq.com
650.327.8108 x112

Survey Processing Center

PO Box 344
Claysburg, PA 16625 USA

October 11, 2005

13423 0000001 *****SNGLP
JOHN Q & MARY Q SAMPLE
SAMPLE ADDRESS 1
SAMPLE ADDRESS 2
SAMPLE ADDRESS 3
SAMPLE ADDRESS 4
SAMPLE ADDRESS 5
ANYTOWN, US 12345-6789



1
0
0
0
0
0
0
1

Dear JOHN Q & MARY Q SAMPLE:

A few days ago you received a letter from Jim Grimes - Director, Compliance, Wage and Investment Division of the Internal Revenue Service, asking for your assistance with an important research project to help improve the service provided to taxpayers who file Innocent Spouse claims.

We are administering a nationwide survey among a random sample of people who filed an Innocent Spouse claim. We want to know your opinions about your experiences using the Innocent Spouse process. Your responses are critical to the accuracy of this research and will help us to better improve our service.

All responses are confidential, and your participation is voluntary. Your response will be grouped with others so that no single reply can be traced back to an individual. The questionnaire is quite brief and should take about 5 minutes to complete. Please use the postage-paid reply envelope to return your completed questionnaire. If you have any questions or concerns, please feel free to call us at 1-866-377-8208.

The IRS is committed to improving its performance and service to the public. An important step in this process is to gather reliable information from those who have had contact with IRS services and employees. Your honest opinions will help bring about these improvements.

Sincerely,

A handwritten signature in black ink that reads "Peter Webb".

Peter Webb
Project Director



IRS WAGE AND INVESTMENT DIVISION CUSTOMER SATISFACTION SURVEY INNOCENT SPOUSE

Please provide the IRS with your feedback on the Innocent Spouse Claims Process so the IRS can provide better service in the future. Your participation is voluntary and your responses are strictly confidential. If you have any questions about this survey, you may call The Survey Processing Center at 1-866-377-8208.

1 The questions below ask your opinions regarding the Innocent Spouse Process. For each question, regardless of whether you agree or disagree with the final outcome, please indicate your response by choosing a number from 1 to 5, where 1 means "Very Dissatisfied" and 5 means "Very Satisfied."

| | Very Dissatisfied | | | | Very Satisfied | Don't know/Not applicable |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| | 1 | 2 | 3 | 4 | 5 | |
| a. Ease of finding out about the Innocent Spouse Program..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Ease of understanding and completing the Form 8857, <i>Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Ease of understanding the instructions on Form 8857..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Ease of understanding and completing the Form 12510, <i>Questionnaire for Requesting Spouse</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Getting through to the right IRS employee by phone..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. IRS employees' knowledge about the Innocent Spouse process..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Courtesy and professionalism of IRS employees..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Ease of collecting information requested by the IRS..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Consideration by the IRS of the information you sent..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Time you were given to respond to the IRS..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Being kept informed of the status of your claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. Ease of understanding the letter explaining the outcome of your claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Amount of time you spent on this claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| n. Length of claim process, from start to finish..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| o. Fairness of treatment by the IRS employees..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If you are dissatisfied with any of the above statements (gave a 1 or 2 rating), please explain why.

2 Regardless of whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your claim was handled?

| Very Dissatisfied | | | | Very Satisfied | Don't know/Not applicable |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



3 How did you find out about the possibility of obtaining Innocent Spouse Relief? (Check all that apply)

- IRS Agent/Revenue Officer
- IRS Customer Service Representative
- IRS Taxpayer Advocate Office
- IRS website
- Friend/colleague
- Lawyer or legal counsel
- Publicity in the news or advertisement
- Tax professional
- Other - specify

4 Where did you obtain the forms and instructions for filing your claim? (Check all that apply)

- IRS via telephone
- IRS office
- IRS website
- Lawyer or legal counsel
- Tax professional
- Other - specify

5 Which of the following methods did you use to contact the IRS throughout the Claim Process? (Check all that apply)

- IRS Toll-Free Customer Service number
- IRS number listed on the letter I received
- IRS website
- Local IRS office by phone
- Local IRS office in person
- Mail
- Through tax professional
- Other - specify

9 Use this space for comments, or suggestions for improvement.

6 Which of the following methods do you prefer to use when contacting the IRS? (Check all that apply)

- IRS Toll-Free Customer Service number
- IRS number listed on the letter I received
- IRS website
- Local IRS office by phone
- Local IRS office in person
- Mail
- Through tax professional
- Other - specify

7 Who prepared your Form 8857 Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)? (Check only one response)

- Self
- Paid Tax Professional
- Volunteer Income Tax Assistance (VITA)
- Friend/Relative
- IRS Office

8 Which of the following statements best describes you? (Check only one response)

- I am the taxpayer
- I am a tax professional who represented the taxpayer
- I am someone else who represented the taxpayer

Paperwork Reduction Act Notice

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 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR.MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Thank you for completing the survey.

Please return the questionnaire by mail, using the enclosed business return envelope.

Appendix D

Innocent Spouse W&I Questionnaire

Questionnaire

Innocent Spouse W&I Questionnaire—Front



OMB # 1545-1482

IRS WAGE AND INVESTMENT DIVISION CUSTOMER SATISFACTION SURVEY INNOCENT SPOUSE

Please provide the IRS with your feedback on the Innocent Spouse Claims Process so the IRS can provide better service in the future. Your participation is voluntary and your responses are strictly confidential. If you have any questions about this survey, you may call The Survey Processing Center at 1-866-377-8208.

1 The questions below ask your opinions regarding the Innocent Spouse Process. For each question, regardless of whether you agree or disagree with the final outcome, please indicate your response by choosing a number from 1 to 5, where 1 means "Very Dissatisfied" and 5 means "Very Satisfied."

| | Very Dissatisfied 1 | 2 | 3 | 4 | Very Satisfied 5 | Do Not Answer Not Applicable |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|
| a. Ease of finding out about the Innocent Spouse Program..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Ease of understanding and completing the Form 8857, <i>Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Ease of understanding the instructions on Form 8857 <i>Requesting Spouse</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Getting through to the right IRS employee by phone..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. IRS employees' knowledge about the Innocent Spouse process..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Courtesy and professionalism of IRS employees..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Ease of collecting information requested by the IRS..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Consideration by the IRS of the information you sent..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Time you were given to respond to the IRS..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Being kept informed of the status of your claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Ease of understanding the letter explaining the outcome of your claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. Amount of time you spent on this claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Length of claim process from start to finish..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| n. Fairness of treatment by the IRS employees..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If you are dissatisfied with any of the above statements (give a 1 or 2 rating), please explain why:

2 Regardless of whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your claim was handled?

| Very Dissatisfied 1 | 2 | 3 | 4 | Very Satisfied 5 | Do Not Answer Not Applicable |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Form 13423 (Rev. 9-2005)

Est. No. 36121A

Please continue on back
Department of the Treasury Internal Revenue Service

Innocent Spouse W&I Questionnaire—Back

4 How did you find out about the possibility of obtaining Innocent Spouse Relief? (Check all that apply)

IRS Agent Revenue Officer
 IRS Customer Service Representative
 IRS Taxpayer Advocate Office
 IRS website
 Friend/colleague
 Lawyer or legal counsel
 Publicity in the news or advertisement
 Tax professional
 Other - specify _____

5 Where did you obtain the forms and instructions for filing your claim? (Check all that apply)

IRS via telephone
 IRS office
 IRS website
 Lawyer or legal counsel
 Tax professional
 Other - specify _____

6 Which of the following methods did you use to contact the IRS throughout the Claim Process? (Check all that apply)

IRS Toll-Free Customer Service number
 IRS website
 Local IRS office by phone
 Local IRS office in person
 Mail
 Through tax professional
 Other - specify _____

7 Who prepared your Form 982? Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)? (Check only one response)

Self
 Paid Tax Professional
 Volunteer Income Tax Assistance (VITA)
 Friend/Relative
 IRS Office

8 Which of the following statements best describes you? (Check only one response)

I am the taxpayer
 I am a tax professional who represented the taxpayer
 I am someone else who represented the taxpayer

9 Use this space for comments or suggestions for improvement.

The Paperwork Reduction Act requires that the IRS Step in an OIG control number on all public information requests. The OIG Control Number is: 1545-0047. Also if you have any comments regarding the new notices associated with this form, such as suggestions on making this process simpler, please write to the Internal Revenue Service Tax Products Coordinating Committee, 3211 Capital Circle, SW, Tallahassee, FL 32310.

Thank you for completing the survey.
Please return the questionnaire by mail, using the enclosed business return envelope.

Survey Processing Center
Post Office Box 344
Claysburg, PA 16625-0344

Survey Processing Center
Post Office Box 344
Claysburg, PA 16625-0344

Survey Processing Center
Post Office Box 344
Claysburg, PA 16625-0344

Survey Processing Center
Post Office Box 344
Claysburg, PA 16625-0344

Do We Have Your Input Yet?

Recently you received a questionnaire about your experience with our Innocent Spouse claim process. If you have already completed and submitted the questionnaire, please accept my sincere thanks. If not, please take a few minutes to complete it and return it today. We want to be sure we have your opinions and suggestions on how we can improve.

If you did not receive the questionnaire, or it has been misplaced, please call 1-866-377-8208.

Pete Webb
Project Director

Do We Have Your Input Yet?

Recently you received a questionnaire about your experience with our Innocent Spouse claim process. If you have already completed and submitted the questionnaire, please accept my sincere thanks. If not, please take a few minutes to complete it and return it today. We want to be sure we have your opinions and suggestions on how we can improve.

If you did not receive the questionnaire, or it has been misplaced, please call 1-866-377-8208.

Pete Webb
Project Director

Do We Have Your Input Yet?

Recently you received a questionnaire about your experience with our Innocent Spouse claim process. If you have already completed and submitted the questionnaire, please accept my sincere thanks. If not, please take a few minutes to complete it and return it today. We want to be sure we have your opinions and suggestions on how we can improve.

If you did not receive the questionnaire, or it has been misplaced, please call 1-866-377-8208.

Pete Webb
Project Director

Do We Have Your Input Yet?

Recently you received a questionnaire about your experience with our Innocent Spouse claim process. If you have already completed and submitted the questionnaire, please accept my sincere thanks. If not, please take a few minutes to complete it and return it today. We want to be sure we have your opinions and suggestions on how we can improve.

If you did not receive the questionnaire, or it has been misplaced, please call 1-866-377-8208.

Pete Webb
Project Director

Survey Processing Center

PO Box 344
Claysburg, PA 16625 USA

October 11, 2005

13423 0000001 *****SNGLP
JOHN Q & MARY Q SAMPLE
SAMPLE ADDRESS 1
SAMPLE ADDRESS 2
SAMPLE ADDRESS 3
SAMPLE ADDRESS 4
SAMPLE ADDRESS 5
ANYTOWN, US 12345-6789



Dear JOHN Q & MARY Q SAMPLE:

A few days ago you received a survey from Jim Grimes - Director, Compliance, Wage and Investment Division of the Internal Revenue Service, asking for your help with an important research project. So far, we have not received your completed questionnaire. If you have not already done so, please take a few minutes to fill in your responses. The questionnaire is quite brief and should take about 5 minutes to complete. Please use the postage-paid reply envelope to return your completed questionnaire.

We are administering a nationwide survey among a random sample of people who filed an Innocent Spouse claim. We want to know your opinions about your experiences using the Innocent Spouse process. Your responses are critical to the accuracy of this research.

We have sent questionnaires to a random sample of taxpayers who used the Innocent spouse process. All responses are confidential, and your participation is voluntary. We will group your responses with others, so that no single reply can be traced back to an individual.

The IRS is committed to improving its performance and service to the public. An important step in this process is to gather reliable information from those who have had contact with our services and employees. Your honest opinions will help bring about these improvements.

Thank you in advance for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Peter Webb".

Peter Webb
Project Director



IRS WAGE AND INVESTMENT DIVISION CUSTOMER SATISFACTION SURVEY INNOCENT SPOUSE

Please provide the IRS with your feedback on the Innocent Spouse Claims Process so the IRS can provide better service in the future. Your participation is voluntary and your responses are strictly confidential. If you have any questions about this survey, you may call The Survey Processing Center at 1-866-377-8208.

1 The questions below ask your opinions regarding the Innocent Spouse Process. For each question, regardless of whether you agree or disagree with the final outcome, please indicate your response by choosing a number from 1 to 5, where 1 means "Very Dissatisfied" and 5 means "Very Satisfied."

| | Very Dissatisfied | 2 | 3 | 4 | Very Satisfied | Don't know/Not applicable |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| | 1 | 2 | 3 | 4 | 5 | |
| a. Ease of finding out about the Innocent Spouse Program..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Ease of understanding and completing the Form 8857, <i>Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Ease of understanding the instructions on Form 8857..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Ease of understanding and completing the Form 12510, <i>Questionnaire for Requesting Spouse</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Getting through to the right IRS employee by phone..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. IRS employees' knowledge about the Innocent Spouse process..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Courtesy and professionalism of IRS employees..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Ease of collecting information requested by the IRS..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Consideration by the IRS of the information you sent..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Time you were given to respond to the IRS..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Being kept informed of the status of your claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. Ease of understanding the letter explaining the outcome of your claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Amount of time you spent on this claim..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| n. Length of claim process, from start to finish..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| o. Fairness of treatment by the IRS employees..... | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If you are dissatisfied with any of the above statements (gave a 1 or 2 rating), please explain why.

2 Regardless of whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your claim was handled?

| Very Dissatisfied | 2 | 3 | 4 | Very Satisfied | Don't know/Not applicable |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



3 How did you find out about the possibility of obtaining Innocent Spouse Relief? (Check all that apply)

- IRS Agent/Revenue Officer
- IRS Customer Service Representative
- IRS Taxpayer Advocate Office
- IRS website
- Friend/colleague
- Lawyer or legal counsel
- Publicity in the news or advertisement
- Tax professional
- Other - specify _____

4 Where did you obtain the forms and instructions for filing your claim? (Check all that apply)

- IRS via telephone
- IRS office
- IRS website
- Lawyer or legal counsel
- Tax professional
- Other - specify _____

5 Which of the following methods did you use to contact the IRS throughout the Claim Process? (Check all that apply)

- IRS Toll-Free Customer Service number
- IRS number listed on the letter I received
- IRS website
- Local IRS office by phone
- Local IRS office in person
- Mail
- Through tax professional
- Other - specify _____

6 Which of the following methods do you prefer to use when contacting the IRS? (Check all that apply)

- IRS Toll-Free Customer Service number
- IRS number listed on the letter I received
- IRS website
- Local IRS office by phone
- Local IRS office in person
- Mail
- Through tax professional
- Other - specify _____

7 Who prepared your Form 8857 Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)? (Check only one response)

- Self
- Paid Tax Professional
- Volunteer Income Tax Assistance (VITA)
- Friend/Relative
- IRS Office

8 Which of the following statements best describes you? (Check only one response)

- I am the taxpayer
- I am a tax professional who represented the taxpayer
- I am someone else who represented the taxpayer

9 Use this space for comments, or suggestions for improvement.

Paperwork Reduction Act Notice

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 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Thank you for completing the survey.

Please return the questionnaire by mail, using the enclosed business return envelope.