

# Office of Management and Budget Clearance Package

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Customer Focus Groups:

Tax-Exempt Bonds Examination Customers

Internal Revenue Service  
Tax Exempt and Government Entities Division

March 26, 2009

## **Background**

IRS has replaced the traditional measures of accomplishment with a balanced measurement system, consisting of business results, customer satisfaction, and employee satisfaction, to assess how well it is achieving its mission and objectives. The IRS Tax Exempt and Government Entities division (TE/GE) has administered four ongoing monthly mail surveys since 2001. TE/GE collects feedback from four customer segments: Employee Plan (EP) Determination, Exempt Organization (EO) Determination, EP Examination, and EO Examination. TE/GE collects feedback from these four customer segments to identify what TE/GE can do to improve service, to track progress in improving customer satisfaction over time, and to identify improvement opportunities.

In fiscal year 2008, TE/GE designed and implemented three new surveys of their Federal, State, and Local Government examination customers, Tax-Exempt Bonds examination customers, and Indian Tribal Government examination customers. Although the results of the three new surveys were very useful and actionable to each of the functions, TE/GE decided to discontinue the Tax-Exempts Bonds and Indian Tribal Government surveys due to the administrative cost per surveyed customer. In place, TE/GE would like to conduct focus groups with customers of the Tax-Exempt Bond examination program in fiscal year 2009 (June-September 2009).

## **Research Methodology**

The National Association of Bond Lawyers (NABL) and The Government Finance Officer's Association (GFAO) are both holding annual conferences in 2009. A majority of customers who participated in the Tax-Exempt Bonds examination process attend these conferences each year. The upcoming conferences provide an excellent opportunity to collect customer feedback and ideas for improving the Tax-Exempt Bonds examination program. TE/GE would conduct a focus group with practitioners at the NABL conference, and a focus group with bond issuers at the GFAO conference.

TEGE will obtain lists of registered conference participants from NABL and GFOA. Hundreds of practitioners and bond issuers attend these conferences so we anticipate TE/GE will be able to confirm 12 attendees to participate in a focus group at each of the two conferences. One week before the conference TE/GE will send reminder e-mails or phone calls to the participants who already agreed to participate. The focus groups will be moderated by a facilitator from TE/GE's Strategic Planning staff assisted by the project manager also in Strategic Planning. They will jointly prepare reports summarizing the focus group discussions and findings. Neither the notes of the discussions nor the summary reports will include participant's names or any identifying information. A draft of the moderator's guide is attached.

## **Tallies and Other Information**

The following information is needed to satisfy OMB clearance requirements. It must be provided within 60 days after survey data collection operations are concluded:

1. FINDINGS: Provide a brief summary of significant (important) findings that were evidenced in the results.
2. ACTIONS TAKEN OR LESSONS LEARNED: Provide a brief summary of any actions taken or lessons learned as a result of the findings.
3. TAXPAYER PARTICIPATION:
  - a. SURVEYS:
    - i. Number of requests for taxpayer participation
    - ii. Number of questionnaires returned or interviews completed
4. DATE THE DATA COLLECTION BEGAN
5. DATE THE DATA COLLECTION ENDED
6. COST: Include printing, postage, travel, overtime payments, payments to vendors, and any other costs incurred as a direct result of the survey (do not include regular salaries of IRS employees).

## **Estimated Burden Hours**

The IRS plans to conduct two focus groups with twelve participants each. We estimate each group to last one and a half hours. Participants will experience minimal screening time and no travel time. Only the burden of those customers participating in the focus groups is calculated below since the amount of time required to refuse participation is minimal.

(24 participants X 90 minutes per focus group) = 2,160 minutes = 36 hours

## **Estimated Study Cost**

The only cost to this study will run approximately \$3,400 for the facilitator and project manager to travel to the focus group locations of Orlando and Seattle. The IRS is utilizing the conference facilities so there is no location cost involved. The IRS will not offer participants an incentive to participate or refreshments.

## **Study Contact**

For questions regarding the study, contact:

Michelle L. Pendzick

Lead Evaluation & Program Analyst

TEGE, Strategic Planning

1111 Constitution Avenue, NW, PE-6G4

Washington, DC 20224

(202) 683-9195