

**OMB Clearance Package Criteria  
Oversight Board Compliance Survey  
2008**

**OMB #1545-1349  
SOI # \_\_\_\_\_**

***All clearance requests should include explanations of the minimum criteria listed below and be submitted in outline form.***

**I. Introduction**

**Background/overview**

The IRS Oversight Board was created by the IRS Restructuring and Reform Act of 1998 (RRA 98), which was enacted to improve the IRS so that it could better serve the public and meet the needs of taxpayers. The Oversight Board is a nine-member independent body charged to oversee the IRS in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws and to provide experience, independence, and stability to the IRS so that it may move forward in a cogent, focused direction. In this role, the Oversight Board conducts studies to help develop a taxpayer compliance strategy based on the needs and demands of taxpayers that would be consistent with the IRS' strategic objectives.

**Objective of data collection**

The IRS Oversight Board is conducting a survey with the objective of understanding what influences taxpayers' tax compliance, their opinions of IRS, and their customer service preferences.

**II. Methodology**

This study will be conducted as a Computer Assisted Telephone Interview (CATI) of a nationally representative base of randomly selected and screened general public respondents who are 18 years of age or older.

**Sample design**

The study will be conducted via a 15-minute (14 minutes for the questionnaire plus 30 seconds for the screening) telephone survey conducted among a sample of 1,000 respondents. The 15-minute survey will include a total of approximately 26 questions. It is assumed that the incidence of qualifying respondents will be 90% - that is 90% of those that are screened for the survey would be qualified to take the survey.

### **Data to be collected**

- Public attitudes regarding tax compliance
- Deterrents to noncompliance
- Ensuring compliance among different taxpayer levels
- Importance of IRS-provided information
- Receptivity to IRS customer service offerings
- Satisfaction with interaction with IRS
- Attitudes toward IRS funding
- Demographics
  - Age
  - Income
  - Education
  - Ethnicity
  - Geography
  - Gender
  - Use of Paid Tax Preparer

### **How data will be collected and used**

The data will be collected using a telephone survey. The data will be analyzed through cross-tabulations to help the IRS Oversight Board to further develop a taxpayer compliance strategy based on the needs and demands of taxpayers that would be consistent with the IRS' strategic objectives.

### **Data collection date**

The survey would be conducted between August 1 and August 31, 2007, pending receipt of OMB clearance.

### **Who is conducting the research**

GfK will conduct this research. Analysis will be conducted in New York City, NY.

### **Cost of study**

The study will cost an estimated \$20,000.

### **Stipend**

Not applicable.

### **Recruitment efforts**

The survey will be completed via random digit dialing.

### **Location-Region/City and Facility**

Data will be collected using Roper's telephone centers located in the following cities:

- Rexburg, ID
- Costa Rica
- Cebu, Philippines

Dialing may occur across multiple centers but all calls will be conducted during nighttime hours, 5pm-9pm respondent time during weekdays and day-time hours 9am-5pm weekends.

### **Expected Response Rate**

The anticipated response rate is 5%, based on past research. Because the expected response rate is less than 50%, no critical decisions will be made solely from the analysis of the data from this survey. The results of this survey are simply one piece of a larger set of information needed to assess taxpayers' attitudes and needs.

### **Methods to maximize response rate**

When feasible, up to five attempts will be made to reach each selected household (an original attempt, plus four more attempts to reach households that did not answer earlier calls). All attempts will be made during evening and weekend hours, since those are the times when working respondents are most likely to be at home. Calling attempts will be scheduled for different days of the week and weekends and will be spaced as far apart as is possible, within the restraints of the survey schedule. This will increase the chance of including respondents who are away from home on vacation or business the first time we call. If a respondent is unable to be interviewed when called, or if he or she begins but is unable to finish an interview, interviewers will attempt to schedule a day and time to call back to complete the interview. The CATI system will automatically present the phone numbers for scheduled call-backs at the specified time.

### **Test structure/design**

The vendor will pre-test the survey (approximately 9 completes total) to ensure that survey language is appropriate and easily understood by respondents. Further, it will fully brief field staff responsible for data collection on this study. The fieldwork will be monitored, including incidence of key variables and will include regular field reports. All data will be cleaned and aggregated into a single database. The vendor is a member of CASRO and ESOMAR and adheres to the CASRO Code of Standards and Ethics for Survey Research Organizations as well as to internal quality assurance standards that address all components of the research process.

### **Efforts to not duplicate research**

In conducting this research, the Board will coordinate closely with the IRS to ensure that the research is conducted in such a way that it will provide maximum benefit to sound tax administration. IRS staff from the Office of Research, Analysis, and Statistics will assist in survey design. Additionally, information from past Oversight Board surveys, IRS research, and other research by non-profit organizations will be considered.

### **III. Participants Criteria**

Taxpayers over the age of 18 that match the demographic characteristics of the U.S. population.

### **IV. Privacy, Security, Disclosure, Confidentiality**

The tabulated responses returned to the IRS Oversight Board will not have any form of identifying information relating specific records to individual taxpayers. Nonetheless, research personnel will ensure that privacy, security, and confidentiality of the aggregated results will receive utmost attention. Public and official access to the information will be tightly controlled.

### **V. PRA Statement & OMB Control Number on collection instruments**

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 the:

IRS Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Ave. NW  
Washington, DC 20224.

### **VI. Burden Hours**

The anticipated response rate is 5% based on past studies with a similar sample frame. To get the necessary sample for the proposed sample of 1000 telephone interviews, the vendor will attempt to contact about 20,000 potential respondents. Of those, about **5,300 will be reached and screened for qualification and 1,000 will be interviewed** in total.

The **total screening time** would be about 44 hours to guarantee a sample of 1,000 eligible respondents, which would represent talking to 5,300 individuals for an assumed 30 seconds to determine eligibility  $((5,300 \times 0.5 \text{ min.})/60 = 44 \text{ hours})$ .

The survey questions will take **14** minutes per interview to complete, times 1,000 interviews, which is **233** hours of **total interview burden**  $((1,000 \times 14)/60 = 233 \text{ hours})$ .

The screening burden of 44 hours plus the interviewing burden of **233** hours equals **277** hours of **total study burden** (44 + 233 = 277 hours) for the 15-minute total surveying and screening process (0.5 screening + 14 interviewing = 15).

## VII. Attachment(s)

**Questionnaire** – Including PRA Statement<sup>1</sup> & OMB Control Number

- **Moderator’s guide** – Not applicable
- **Cover letter/correspondence** – Not applicable
- **Telephone screeners** – Included in questionnaire. All screening and moderating will be conducted by Roper using Roper’s telephone facilities.
- **Scenarios** – Not applicable
- **Follow-up Postcards** – Not applicable

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<sup>1</sup> Paperwork Reduction Act (PRA) Statement: *(This statement should be included on every collection instrument and voiced during every interview)* 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 the IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.