

**Office of Management and Budget (OMB)**

**Clearance Request**

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**Internal Revenue Service (IRS)  
Small Business/Self-Employed Operating Division**

**Centralized Liens Processing:  
Courthouse (Billing and Imprest)  
Customer Satisfaction Survey**

**Small Business/Self-Employed Research  
Ft. Lauderdale/Greensboro  
Projects FTL0067 and FTL0081  
January 2009**

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## **Introduction**

### ***Background***

Small Business/Self-Employed (SB/SE) Campus Compliance Services (CCS) is charged with providing top quality post-filing services to taxpayers by effectively managing programs, such as the remote collection program; remote examination program; the Insolvency program; Centralized Case Processing (CCP) and Centralized Liens Processing (CLP) Operations; and by ensuring timely, accurate case actions on collection and examination cases.<sup>1</sup>

In Fiscal Year (FY) 2002, IRS management formed the Compliance Support Design Team to redesign lien processing. Their primary objectives were to improve business results, customer satisfaction, and employee satisfaction concerning the processing of liens. The result was the implementation of a CLP Operations, located at the Cincinnati Campus. Implementation began with the transfer of work from the field offices and managerial hiring in late 2004, and ongoing implementation through 2005. Implementation was completed in FY 2006, when the operation went under the direction of CCS.

The motive for centralization stemmed from the “need to standardize procedures to ensure the timely filing and release of liens.”<sup>2</sup> The primary stakeholders for CCP and CLP Operations are taxpayers, tax practitioners, taxpayers’ representatives, county courthouses, and field Revenue Officers (ROs). The consolidation of the Lien Unit would enable the IRS to attain greater efficiency while improving services and enforcement of federal tax laws.

The duties of CLP Operations include processing and providing information for the following: payoff requests, request for liens, and request for lien releases. The majority of their work requires CLP Operations to provide direct services to taxpayers and courthouses.

The restructuring of case processing operations shifted many of their resources. CLP Operations faced the problem of not knowing how this event and shift may have impacted service to their customers. CLP Operations requested SB/SE Research for assistance in determining the satisfaction level of their customers, and what factors influence their satisfaction. CLP Operations need this information to provide the highest level of service to their customers – to help achieve the IRS’s and SB/SE’s goal of improved service to taxpayers.

Due to the multiple types of customers and large number of customers that the CLP Operations provides service to, we (SB/SE Research) along with our customer decided to conduct two different surveys to address the specific questions and services provided. This project will provide CLP Operations with an analysis of opinions on the services they provide to courthouse representatives. The results will provide CLP Operations with statistics on customers’ awareness and satisfaction levels with the various services they provide, indicating how and where CLP Operations should focus further review and improvement efforts.

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<sup>1</sup> The material in this section concerning the CCP operation was provided by the SB/SE Research customer – the Centralized Liens Processing function.

<sup>2</sup> Bennett, Brady R., *SB/SE Collection News*, News from the Director, May 31, 2006. From <http://sbse.web.irs.gov/Collection/About/News/053106.htm>

The market segment of interest to the customer consists of courthouse representatives who use CLP Operations services. Using the Automated Lien System (ALS)<sup>3</sup>, we identified the courthouses that use CLP Operations services.

### **Objectives**

The objectives for this project are:

- To determine the level of courthouse representatives' satisfaction with the services provided by the CLP Operations and
- To determine the factors that influence CLP Operations customers' satisfaction.

CLP Operations will use the results from this project to modify training programs for employees and to determine areas that may need attention or improvement.

### **Methodology**

#### **Overview**

To accomplish the research objectives, we will survey courthouse personnel who used CLP Operations services from September 2008 through mid-March 2009. One survey will target Billing courthouses and the other will target Imprest courthouses. The surveys will collect customer satisfaction opinions concerning major aspects of CLP Operations practices, customer satisfaction opinions concerning interactions with CLP Operations employees, and the customers' overall opinions concerning their satisfaction with the services provided by CLP Operations.

The customer does not require comparisons of results between courthouses. Also, the customer does not require comparisons of results between Billing courthouses and Imprest courthouses. CLP Operations will use the results to train employees, and to determine areas that may need attention or improvement.

We determined that survey research would be the appropriate approach for meeting the customer's objectives. We interviewed the customer contacts extensively to determine what information they required and what purposes the information would serve. The customer required the opinions of their users and this information was not available from other sources. These opinions are necessary for the customer to determine if and where improvements should be made in the services they offer.

The customer requires opinion information about the following:

- CLP Operations Practices,
- Interactions with CLP Operations employees, and
- Overall satisfaction.

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<sup>3</sup> Automated Lien System (ALS) supports revenue officers in field offices by tracking lien assignments and lien due date. It provides the capability to print lien documents and the capability to support management information reporting on liens. It generates Notices of Federal Tax Liens and Releases of Liens and maintains a database of all outstanding items.

## Sample Design

The two populations for these surveys consists of all courthouses identified within the Automated Lien System (ALS) as customers who used CLP Operations services or provided services for CLP Operations approximately six months prior to the survey mail-out date. We will eliminate any courthouses that have not interacted with CLP Operations within the designated six months. As an additional precaution, we will ask whether or not the respondent has used the CLP Operations services in the past six months. We will extract a list of courthouses from the CLP Operations contact database in mid-March 2009. The sampling frame will be all Billing and Imprest Courthouses in ALS.

The samples design we will be using is a random sample (one for Billing and one for Imprest). See “How Sample Selection Will Be Done” below for the organization of the sample, along with the number of courthouses to be sampled in each population.

We stipulated a confidence level of 95 percent with 5 percent precision (the sampling error) for our estimates.

After we extract the courthouse data from the ALS, we will convert the data into an SPSS<sup>®</sup> statistical software data file, separating the data into two populations: Billing and Imprest courthouses. We will apply a random seed for each population to ensure that our sample is randomly chosen. The following table shows the minimum sample sizes by strata we may use with a 5 percent precision and 95 percent confidence:

<b>Table 1: Minimum Sample Size Given 5 Percent Precision and 95 Percent Confidence</b>		
	<b>Frequency</b>	<b>95% ±5% Sample</b>
Courthouses (Billing)	2,015	323
Courthouses (Imprest)	1,532	307
<b>Total</b>	<b>3,547</b>	<b>630</b>
Data obtained from Centralized Liens Processing (ALS Report from November 1, 2007 thru April 30, 2008).		

Table 1 shows the sample sizes for the Billing and Imprest offices. However, not all courthouse representatives selected will respond to this survey. So, similar to a recent research study by SB/SE Research in Detroit, we will modify the sample size by a value that equals one plus the attrition factor.<sup>4</sup> The attrition factor used is 50 percent. We are assuming a response rate of 50 percent, so the number of courthouses in each stratum will be 485 for Billing and 461 for Imprest. Table 2 shows the number of invitations we will send.

<sup>4</sup> Timeliness of Taxpayer Responses to Correspondence Examination Reports Project #: 09.01.035.08 Project ID: DET0088

<b>Table 2: Number of Invitations</b>		
	<b>Population Frequency</b>	<b>Invitations</b>
Courthouses (Billing)	2,015	485
Courthouses (Imprest)	1,532	461
Total	3,547	946
Data obtained from Centralized Liens Process (ALS Report from November 1, 2007 thru April 30, 2008).		

***Data To Be Collected***

We will collect opinion and demographic data. The data will consist of answers to the survey questions. The surveys are attached as PDF files, as indicated in Appendix A (Surveys).

***How Data Will Be Collected and Used***

The data will be collected using the self-administered survey sent by U.S. Postal mail. As participants submit their completed surveys, staff in the SB/SE Research Office (Fort Lauderdale/Greensboro) will scan the surveys using Cardiff Teleform software. At the conclusion of the survey response period, the survey data will be converted into an SPSS® data file. We will use the data to make inferences about CLP Operations’ service and on specific problems the customers have with customer service among the various strata.

***Data Collection Dates***

The survey will be administered beginning in mid-March 2009 and ending in April 2009.

***Who is Conducting Research?***

The IRS Small Business/Self Employed Research Office (Fort Lauderdale/Greensboro).

***Cost of Study***

The total cost of this study including staff costs and supplies is estimated to be approximately \$89,000.

***Stipend***

No monetary incentive will be provided to survey participants.

***Recruitment Efforts***

Participation in this survey is totally voluntary. However, to encourage courthouse representatives’ participation and minimize non-response, a four-step mailing sequence will be

used. The “Methods to Maximize Response Rate” section below describes the mailing sequence to be used.

### ***Locations***

The potential survey participants are located throughout the U.S.

### ***Expected Response Rate***

The expected response rate is 50%. If the response rate is below 80%, we will conduct a non-response analysis.

### ***Methods to Maximize Response Rate***

To encourage participation and minimize non-response, we will use a four-step mailing sequence.

**Mailing Contact 1:** A pre-survey notification letter will be sent to the point of contact for each courthouse selected to be surveyed encouraging them to participate. This pre-survey notification will be sent seven days prior to the mailing of the actual survey. The notification is included in Appendix B (Survey Pre-Notifications).

**Mailing Contact 2:** The survey will be mailed to the participating courthouses with a cover letter explaining the purpose of the survey and an enclosed envelope for returning their completed survey. The cover letter is included in Appendix C (Survey Cover Letter).

**Mailing Contact 3:** Seven days after the initial survey mailings, a follow-up postcard will be mailed, thanking those who have responded and asking non-respondents to complete and return the survey. The follow-up postcard is included in Appendix D (Reminder/Thank You Letter).

**Mailing Contact 4:** Approximately three weeks after the follow-up postcard is mailed, we will send a second survey with another cover letter and return envelope to the survey non-respondents.

We will mail the surveys in mid-March 2009. Experience with other surveys indicates that the receipt of significant numbers of surveys should stop approximately four weeks after they are mailed.<sup>5</sup> The completed surveys will be mailed directly to SB/SE Research in Fort Lauderdale. When the survey duration period expires, we will combine all of the results data for analysis. Research will be able to scan the surveys using Cardiff Teleform survey software, capturing the results into SPSS data file format.

### ***Test Structure/Design***

This survey research will not require specific tests.

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<sup>5</sup> Small Business/Self-Employed (SB/SE) Research Fort Lauderdale/Greensboro, Offer in Compromise Customer Satisfaction Survey (Project FTL023 Final Report), August 2006.

### ***Efforts to Not Duplicate Research***

As standard practice in our research, we reviewed previous studies, both internal and external to the IRS, concerning customer or taxpayer satisfaction and the CLP Operations. Primary sources on customer satisfaction surveys in general included SB/SE Research, Pacific Consulting Group, Treasury Inspector General for Tax Administration (TIGTA), other IRS Research organizations, and our research customer organization (CLP Operations). We did not find surveys targeting our potential audience specifically.

### ***Participants Criteria***

The market segment of interest for this project consists of any potential courthouse representatives who use Centralized Liens services. Criteria for the potential survey participants include use of the services within the six month period prior to survey administration. The strata shown in Table 1 provide further description.

### **Privacy, Security, Disclosure, Anonymity**

SB/SE Research will ensure the privacy of those who participate in the survey. No taxpayer identifying information will be obtained from the participants. Research will apply fair information and record-keeping practices to ensure protection of privacy of all participants. The criteria for disclosure, as specified in the Privacy Act, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code, provide for the protection of taxpayer information as well as its release to authorized recipients. SB/SE Research will ensure adherence to these standards, where applicable.

SB/SE Research will also ensure that security requirements are followed regarding the information obtained in the survey, according to the Internal Revenue Manual (IRM) 1.7 (Research and Analysis for Tax Administration) and applicable federal guidelines, including the Federal Information Security Management Act of 2002 (FISMA). All information in the Code of Federal Regulations (CITE: 5CFR1320.8) will be adhered to.

The information will be stored on the SB/SE Research computer system located in a secured area. The information will be maintained in a restricted access folder, so that only those researchers participating in the project will have access to the information (either on paper or electronically).

The information Research obtains from the survey will be used only for this research project. Once the project is complete, the information (paper and electronic) obtained for this project will be archived for one year and then destroyed.



## **PRA Statement & OMB Control Number on Collection Instruments**

The Paperwork Reduction Act Statement and the OMB Control Number will be included on all public information requests along with the address where comments can be sent regarding the study.

## **Burden Hours**

The estimate of courthouse representative burden for this research is based on the approach described previously in this document. The sample size to be surveyed is 946. The survey is expected to yield a 50% response rate. The estimated time to complete the survey is 10 minutes (0.17 hours). Based on the sample size and estimated 50% response rate, the following is the burden estimate:

Estimated number of respondents .....	473
Estimated time to complete one survey .....	0.17 hours
Estimated respondent burden.....	80.4 hours

## **Appendix A: Surveys**

The two surveys – one for Billing Courthouses and one for Imprest Courthouses – are attached to this document as PDF files.

## Appendix B: Survey Pre-notifications

*Text of pre-notification letter to be sent seven days before the survey mailing date:*

«CONTROL.»

«NAME»  
Attention: «CONTACT»  
«STREET»  
«CITY», «STATE» «ZIP»

Department of the Treasury  
Internal Revenue Service

ADDRESS TBD  
ADDRESS TBD

DATE TO BE INSERTED HERE

Dear County Recorder:

We are interested in your opinion about the Centralized Liens Processing (CLP) Operations. Within the next few days, the Internal Revenue Services will send you a questionnaire about the CLP Operations. The purpose of this questionnaire is to gather opinions from courthouses (Billing or Imprest offices) on their experience with CLP Operations practices, interaction, and satisfaction. CLP Operations is also interested in what the IRS can do to enhance this program.

We encourage you to respond to this voluntary questionnaire, so that we can use your feedback to improve our services. Your feedback will be Anonymous. You were randomly selected to participate in this survey. The questionnaire should take about ten minutes to complete. The information you provide will only be used for the purposes of evaluating and improving this program.

We appreciate your participation, and we thank you in advance for your assistance in giving us your assessment of the Centralized Liens Processing Operations. Your feedback will allow us to identify ways to improve these operations.

Sincerely,

Name  
National Program Manager for  
Centralized Liens Processing  
Small Business/Self-Employed Operating Division

## Appendix C: Survey Cover Letter

*Sample text for Survey Cover Letter.*

«CONTROL.»

«NAME»  
Attention: «CONTACT»  
«STREET»  
«CITY», «STATE» «ZIP»

Department of the Treasury  
Internal Revenue Service  
ADDRESS TBD  
ADDRESS TBD

DATE TO BE INSERTED HERE

Dear County Recorder:

The Internal Revenue Service (IRS) is evaluating your satisfaction with the Centralized Liens Processing (CLP) Operations. You can help in this important effort by answering this voluntary survey about the services provided by the CLP Operations. The responses you give will help Centralized Liens Processing Operations improve the services they provide. The survey is divided into the following topics:

- CLP Operations Practices
- Interactions with CLP Operations employees, and
- Overall satisfaction.

This survey will take approximately ten minutes to complete. Your responses are Anonymous and will be used only to help CLP Operations assess and improve their liens services.

Please base your responses on the interaction that took place in the last six months. If you had multiple interactions with CLP Operations, please base your responses on the overall service you received.

Please place your completed survey in the envelope provided, and return the survey by xx/xx/2009.

Thank you for your help, and we appreciate your input.

Sincerely,

NAME HERE  
TITLE, FUNCTION HERE

Enclosure

## Appendix D: Thank You/Reminder Letter

*Text for Thank You/Reminder letter to be sent seven days after the survey mailing date:*

«CONTROL.»

«NAME»  
Attention: «CONTACT»  
«STREET»  
«CITY», «STATE» «ZIP»

Department of the Treasury  
Internal Revenue Service  
ADDRESS TBD  
ADDRESS TBD

DATE TO BE INSERTED HERE

Dear County Recorder:

Recently, the Internal Revenue Service (IRS) sent you a questionnaire regarding your opinion about the Centralized Liens Processing (CLP) Operations.

If you have already returned the questionnaire, thank you for your participation. If you have not yet completed the questionnaire, please take approximately ten minutes to do so. We encourage you to respond so that we can use your feedback to improve our services.

If you have misplaced the questionnaire or return envelope, you may contact us at (954) 423-7500 to receive a replacement.

Your feedback is Anonymous and will allow IRS to improve our services and operations for you.

Sincerely,

Name  
National Program Manager for  
Centralized Liens Processing  
Small Business/Self-Employed Operating Division