

**OMB SURVEY CLEARANCE PACKAGE**  
**TAXPAYER ASSISTANT CENTER (TAC) CUSTOMER EXPECTATIONS SURVEY**  
**July 2009**

## **A. Introduction**

### Background/Overview

As Field Assistance (FA) continues its efforts to enhance taxpayer services provided at TACs, the function has asked W&I Research and Analysis (WIRA) to conduct a survey to gather taxpayers' expectations for their service experience at local IRS offices. While FA utilizes customer satisfaction surveys to gauge taxpayers' satisfaction with services provided at the TACs, FA is taking a more proactive approach with this study by gathering taxpayer's expectations (e.g. type and quality of service, wait time, and issue resolution) for TACs. When an organization is aware of its customers' expectations, it is better prepared to incorporate these expectations into its operational strategies and enhance customer service. FA will use the findings from this research to guide decisions about appropriate operational changes that would enable the TACs to better meet taxpayer expectations and/or determine if some expectations can be met with alternative delivery methods.

### Objectives of Data Collection

The objective of the TAC Customer Expectations Survey is to gather data on taxpayers' expectations for their service experience when visiting a local IRS office. The study is also intended to determine the degree to which TAC customers feel that their expectations were met during their visit to a local IRS office.

### ***The study's primary research question is:***

- What do TAC customers expect when they visit a local IRS office (e.g., types of services provided, methods through which services are provided, wait time, resolution of issues, etc.)?

### ***Additional questions to examine are:***

- Does the current TAC business model meet TAC customers' expectations for walk-in service (in regards to types of services provided, methods through which services are provided, wait time, and issue resolution)?
- Do TAC customers feel that their expectations were met during their visit?

## **B. Methodology**

A paper survey, designed and prepared by WIRA researchers with input from FA staff, will be used to collect data from taxpayers visiting TAC project sites.<sup>1</sup> While taxpayers are currently asked to complete a customer satisfaction survey when

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<sup>1</sup> TAC project sites are those select TACs where the TAC Customer Expectations Survey will be administered.

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visiting a TAC, taxpayers will not receive the standard customer satisfaction survey at TAC project sites on those days when the TAC Customer Expectations Survey is administered. Accordingly, taxpayers will only be asked to complete one survey at the TAC project site in order to limit taxpayer burden.

### Sample Design

Project sites will be selected using a stratified random sample to ensure adequate responses from taxpayers visiting TACs with rural, suburban, urban, and super urban designations. Responses from taxpayers in each stratum (i.e., rural, suburban, urban, and super urban) will be available for analysis. Approximately 43 TAC sites will be included in the sample with 15 sites randomly selected from TACs with a rural designation, 12 sites randomly selected from TACs with a suburban designation, nine sites randomly selected from TACs with an urban designation, and six sites randomly selected from TACs with a super urban designation. The sample will contain a varying number of TACs from each geographic type to account for differences in the average daily number of taxpayers who visit the different geographic types of TACs. The target number of completed surveys is 400 from each proposed stratum (i.e., 1600 total completed surveys).

### Data to be Collected

The survey is designed to collect data on taxpayers' expectations for a variety of aspects of a visit to a local IRS office. These expectations include type and quality of service, wait time, issue resolution, the way in which service is provided (i.e., providing service on a first come, first served basis or scheduling an appointment to meet with a representative), professionalism of staff, and the TAC's hours of operation. The survey instrument is also intended to collect data on the extent to which taxpayers feel that their expectations for TAC services were met during their visit to the local IRS office. Additionally, the questionnaire will collect demographic data and taxpayers' suggestions for improving services provided at local IRS offices.

### How Data is Collected and Used

With input from FA contacts, WIRA analysts prepared a questionnaire that will be used to collect data from taxpayers visiting TAC project sites. WIRA researchers and Taxpayer Advocacy Panel<sup>2</sup> (TAP) members will invite taxpayers entering a project site to complete and return the questionnaire. The collected data will give FA an idea of taxpayer expectations for their service experience at a local IRS office. As mentioned previously, customer service experts contend that one of the first steps to providing good customer service is to know your customers' expectations. FA staff can compare the taxpayer expectations gathered from this survey with the TAC business model to see if the business model aligns with taxpayers' expectations and then make necessary adjustments (if needed). FA can also use the data to help

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<sup>2</sup> TAP, an expanded advocacy panel within the IRS, is comprised of citizen volunteers who work to identify taxpayer issues and make suggestions for improving IRS service and customer satisfaction. TAP members will assist in data collection only. By partnering with TAP, the survey can be administered at more TAC sites which may result in richer data for FA. WIRA researchers will administer the survey at some TAC project sites and TAP members will administer the survey at other TAC project sites.

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determine where expectations are not being met and identify where service improvements can be made.

WIRA researchers will use TeleForm, a form processing application, to scan and collect survey responses from completed survey instruments. WIRA researchers will also summarize the quantitative responses and produce interim and final reports by performing the following analyses:

- Survey counts and overall response rates
- Frequencies for all survey items
- Patterns in stated expectations and attitudes across different types of TACS (with urban, rural, suburban, and super urban designations)
- Relationships between stated expectations and the degree to which participants indicate that their expectations were met
- Analysis of relationships between survey responses
- Analysis of open-ended questions

### Data Collection Period

The questionnaire will be administered at different TAC project sites during three time periods:

- Mid-August 2009 to August 31, 2009
- Mid-November 2009 to Mid-December 2009
- Mid-March 2010 to March 31, 2010

### Who is Conducting the Research and Where

WIRA staff will primarily conduct the research including designing, printing and administering the survey, drawing the sample, and collecting and analyzing data. TAP members will assist in data collection only.

Data collection/survey administration will take place at 43 different TAC project sites located across the United States. Fourteen project sites will be visited during each of the three survey administration periods. Data analysis will take place at the Summit Federal Building in Atlanta, GA, where WIRA analysts are located.

### Cost of Study

The estimated cost of the study is \$29,000. This estimate includes travel (for WIRA analysts), survey production, thank-you token for respondents, and postage costs (mailing survey materials to certain project sites).

### Stipend

While participants will not receive a stipend, they will be offered a thank-you token. The token will be a plastic drinking cup (valued at 54 cents) with the IRS or TAC/FA logo or a "keep-it clip" (valued at 64 cents) with the IRS or TAC/FA logo.

### Recruitment Efforts

Since the study's participants will include taxpayers seeking services at TAC project sites, only certain recruitment strategies will be appropriate. Survey administrators

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(WIRA researchers and TAP members) will attempt to make contact with every taxpayer entering a project site and invite them to complete the survey. WIRA analysts and TAP members will also receive information and/or training on specific techniques to gain taxpayer cooperation to complete and return the TAC Customer Expectations Survey.

### Location-Region/City and Facility

The TAC Customer Expectations Survey will be administered at 43 TAC project sites located across the United States (with 14 project sites visited during each of the three survey administration periods). Rural, urban, suburban, and super urban TACs will be included in the sample.

- Data extract: FA data, including 2008 walk-in volumes by TAC geographic type (urban, rural, suburban and super urban designations)
- Sampling and analysis: Summit Federal Building, Atlanta, GA

### Expected Response Rate

The expected response rate varies by TAC geographic type and survey administration period. During the busy filing season, when the third survey administration will take place, taxpayers may be less willing to invest additional time to complete the survey than during the non-filing season (when the first and second survey administration periods will take place). Additionally, we expect that taxpayers visiting certain geographic types of TACs may be more willing to complete the survey.

Mid-March 2010 to March 31, 2010

<b>Geographic Type</b>	<b>Expected Response Rate</b>
Rural	35%
Suburban	25%
Urban	20%
Super Urban	20%

Mid-August 2009 to August 31, 2009 and Mid-November 2009 to Mid-December 2009

<b>Geographic Type</b>	<b>Expected Response Rate</b>
Rural	35%
Suburban	25%
Urban	25%
Super Urban	25%

In regards to the low expected response rate, the IRS will assume that all data collected from this survey is qualitative in nature, and that no critical decisions will be made solely from the analysis of data from this survey. The results of this study are

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simply one piece of a larger set of information needed to assess taxpayer needs related to services provided by the IRS.

### Methods to Maximize Response Rate

The following tactics will be used to obtain the highest response rate possible:

- Survey administrators will follow a script that will assist them in telling taxpayers the purpose of the study, the importance of their opinions, and how they will benefit from the results. (See Appendix A for the script.) Taxpayers will also be informed that their responses will be confidential and anonymous.
- Survey administrators will attempt to make contact with every taxpayer entering the TAC project site and invite him/her to complete and return the survey. Survey administrators will also display a professional manner and utilize techniques to gain respondent cooperation to complete the survey.
- Customer traffic patterns at TAC project sites will be considered and will serve as a guide for ensuring that an adequate amount of data collectors are at the project sites during peak hours in order to maximize contact with taxpayers and ultimately the response rate.

### Testing and Survey Structure/Design

The TAC Customer Expectations Survey is attached. The survey instrument asks respondents to indicate their expectations for and evaluate various aspects of their experience at a TAC, including: type and quality of service, wait time, issue resolution, the way in which service is provided (i.e., service on a first come, first served basis or scheduling an appointment to meet with a representative), professionalism of staff, and the TAC's hours of operation. The survey also includes several demographic questions and three open-ended questions.

WIRA researchers or TAP members will administer the survey at the TAC project sites. These data collectors will attempt to establish contact with every taxpayer entering the TAC and will invite him/her to complete the survey. WIRA researchers and TAP members will use talking points to provide a brief overview of the survey, including the purpose and importance of the survey and instructions for completing the survey. As taxpayers are leaving the TAC, WIRA researchers or TAP panel members will remind taxpayers to return their completed survey to the survey administration table which will be located near the entrance of the TAC.

### Efforts Not to Duplicate Research

While FA uses a customer satisfaction survey to gather data on customers' stated satisfaction with services received at TACs, the TAC Customer Expectations Survey has a different focus and objective. The "expectations survey" is intended to gather taxpayers' *expectations* for their service experience and the extent to which their expectations were met during their visit to the TAC (rather than focusing on taxpayers' overall and general satisfaction with TAC services). The IRS currently is not collecting this kind of data from the taxpayer population visiting TACs. As

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indicated previously, the customer satisfaction survey that is currently given to TAC customers will not be distributed at project sites on those days when the TAC Customer Expectations Survey is administered.

### Participant Criteria

Eligible participants include any taxpayer aged 18 and over who visits a TAC project site; have adequate English or Spanish language skills; and possess the physical ability to complete the paper survey.

## **C. Privacy, Disclosure, Confidentiality, Security Issues**

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and survey administrators 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 are profiled for authorized use, and individual audit trails are 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.

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.

### PRA Statement and OMB Control Number

The OMB Control Number and required information will be provided on the survey instrument (TAC Customer Expectations Survey) – pursuant to the Paperwork Reduction Act.

**D. Burden Hours**

The TAC Customer Expectations Survey has been designed to minimize burden. 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 10 minutes, plus 1.5 minutes of recruitment time. This is based on the survey instrument consisting of 26 questions asking about awareness, use, and satisfaction with services and products. The questions are generally one sentence in structure and on an elementary concept level.

As indicated previously, the expected response rate varies by TAC geographic type and survey administration period. Additionally, the volume of daily TAC visitors varies by TAC geographic type and survey administration period. Please see Appendix B for calculation of estimated responses (completed surveys) over the entire survey administration period and the response rates.

**Recruitment Effort:**

Mid-August to August 31, 2009: 426.8 (average TAC visitors per day for the 4 geographic types) x 2 days of survey administration x 1.5 minutes = 21.34 hours

Mid-November to Mid-December 2009: 172.6 (average TAC visitors per day for the 4 geographic types) x 2 days of survey administration x 1.5 minutes = 8.63 hours

Mid-March 2010 – March 31, 2010: 524.6 (average TAC visitors per day for the 4 geographic types) x 2 days of survey administration x 1.5 minutes = 26.23 hours

**Respondents**

Mid-August – August 30, 2009: 690.7 completed surveys x 10 minutes = 115.12 hours

Mid-November to Mid-December 2009: 269.5 completed surveys x 10 minutes = 44.92 hours

Mid-March 2010 to March 31: 769.02 completed surveys x 10 minutes = 128.17 hours

TOTAL BURDEN = 344.41 hours

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**E. Statistical Contact**

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

Althea Fulton  
W&I Research and Analysis  
401 West Peachtree Street  
Atlanta, GA 30308  
(404) 338-8566  
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**F. Attachment**

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### **TAC Customer Expectations Survey Script and Talking Points**

Good morning (afternoon), I'm (name), an unpaid volunteer with the Taxpayer Advocacy Panel. We're conducting a brief survey to learn what you expect for your experience here today, and we'd like to take a few minutes of your time to get your thoughts. In fact your thoughts are critical to helping the IRS provide better service to you and other taxpayers. The survey should take about 10 minutes to complete. Your participation is voluntary and all of your responses will be confidential and anonymous. Would you like to participate?

***[WIRA researcher use as first line]***: Good morning (afternoon), I'm (name), a researcher with the IRS.

#### ***If willing to participate...***

Thank you for agreeing to participate! Please answer questions 1 through 20 prior to receiving service. Then stop and answer questions 21 to 26 after completing your business. Please drop off the completed survey at our table as you are leaving the office and pick-up a thank you token.

### **Talking Points for Possible Questions**

#### ***Why Should I Fill This Out?***

Everyone complains about the government, especially the IRS. Here's your chance to do something about it. You can offer your thoughts and suggestions for improving service to you and other taxpayers.

#### ***Can I Take It Home And Do It There And Mail It Back?***

We discourage this because it will add to cost, which will be paid with your tax dollars. We actually need you to complete the survey in this office and drop it off with us before you leave today.

#### ***Will You Be Publishing The Results?***

We won't be publishing the results, but you will see the improvements in future visits to this office once the results are compiled and key suggestions implemented.

#### ***What Is The Taxpayer Advocacy Panel?***

A group of citizen volunteers who work with IRS staff to develop ways for the IRS to improve customer service.

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**APPENDIX B**

**TAC Volume, Estimated Response Rates, and Estimated Responses**

Mid-August to August 31, 2009

<b>Geographic Type</b>	<b>Average Visitors Per Day</b>	<b>Expected Response Rate for Period by Geographic Type</b>	<b>Expected Response Per Day</b>	<b>Estimated Responses for #TACs &amp; # Days</b>	<b>TACS and Days</b>
Rural	47.8	0.35	16.73	167.3	5 sites, 2 days
Suburban	83.2	0.25	20.8	166.4	4 sites, 2 days
Urban	122.4	0.25	30.6	183.6	3 sites, 2 days
Super Urban	173.4	0.25	43.35	173.4	2 sites, 2 days
	426.8			690.7	

Mid-November to Mid-December 2009

<b>Geographic Type</b>	<b>Average Visitors Per Day</b>	<b>Expected Response Rate for Period by Geographic Type</b>	<b>Expected Response Per Day</b>	<b>Estimated Responses for #TACs &amp; # Days</b>	<b>TACS and Days</b>
Rural	16.4	0.35	5.74	57.4	5 sites, 2 days
Suburban	32	0.25	8	64	4 sites, 2 days
Urban	47.8	0.25	11.95	71.7	3 sites, 2 days
Super Urban	76.4	0.25	19.1	76.4	2 sites, 2 days
	172.6			269.5	

Mid-March to March 31, 2010

<b>Geographic Type</b>	<b>Average Visitors Per Day</b>	<b>Expected Response Rate for Period by Geographic Type</b>	<b>Expected Response Per Day</b>	<b>Estimated Responses for #TACs &amp; # Days</b>	<b>TACS and Days</b>
Rural	61	0.35	21.35	213.5	5 sites, 2 days
Suburban	103.8	0.25	25.95	207.6	4 sites, 2 days
Urban	150.2	0.2	30.04	180.24	3 sites, 2 days
Super Urban	209.6	0.2	41.92	167.68	2 sites, 2 days
	524.6			769.02	