

**OMB Package Change CS-09-158C**

**Justification for Proposed Changes to Approved Sample Size/Burden Hours for W&I Market Segment Survey (MSS), (CS-00-159), approved by OMB in July of 2009.**

I am forwarding this package to receive approval and clearance to continue with the MSS Customer Satisfaction Survey scheduled October 2009. A sampling plan change was requested to increase the sample size of the survey which increased the burden hours from 808 as previously indicated to 1300 hours as noted in the attachment. All other package content has not changed from the original submission.

Your immediate attention and expedite treatment is requested due to the data collection beginning at the end of October 2009.

**Approved Burden:**

The survey interview has been designed to minimize 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 expected time of survey completion is expected to be 21 minutes. The interview questions are generally one sentence in structure and on an elementary concept level. While the questionnaire is long, no respondent will answer all of the questions and most respondents will follow a skip pattern that eliminates the majority of the questions. In fact, the 2008 survey shows that approximately 60% of respondents have had no contact with the IRS in the last year (except to file their return); this population will only answer one-third of the survey, which will take approximately 7 minutes to complete. The burden hours factor in this detail.

We have made every attempt in designing this survey to maximize response rate. We assume the response rate of 50 percent.

Pretest burden hours:

36 taxpayers who have no contact with IRS in past year x 7 minutes = 252 mins  
 24 taxpayers who have had contact with IRS in past year x 21 minutes = 504 mins - 60 non-respondents x 3 minutes = 180 mins - Total pretest burden time = 15.6 hours

Survey burden hours:

1,860 taxpayers who have no contact with IRS in past year x 7 minutes = 13,020 mins - 1,245 taxpayers who have had contact with IRS in past year x 21 minutes = 26,145 mins - 3,105 non-respondents x 3 minutes = 9,315 mins

**Total survey burden time = 808 hours**

**Proposed Burden:**

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Pretest burden hours:

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24 taxpayers who have had contact with IRS in past year x 21 minutes = 504 mins - 60 non-respondents x 3 minutes = 180 mins -Total pretest burden time = 15.6 hours

Survey burden hours:

1,300 taxpayers who have no contact with IRS in past year x 7 minutes = 9,100 mins - 2,700 taxpayers who have had contact with IRS in past year x 21 minutes = 56,700 mins. 4,000 non-respondents x 3 minutes = 12,000 mins

**Total survey burden time = 1,300 hours**