

OMB SURVEY CLEARANCE PACKAGE
Extension of TAC Service Hours
January 2010

A. Introduction

Background/Overview

As stated in Objective 1 of the Internal Revenue Service (IRS) Strategic Plan, a goal of the IRS is to “incorporate the taxpayer perspective to improve all service interactions”. By better understanding taxpayers and using their viewpoints to assist in shaping services, the IRS believes that it will be able to increase voluntary tax compliance.

One service change that taxpayers have suggested in the past has been the extension of service hours of Taxpayer Assistance Centers (TACs) during the tax filing season. Some taxpayers are unable to receive services from TACs during standard service hours (Monday-Friday from 8:30-4:30) without taking time off work or using their lunch hours.

In an effort to provide services to taxpayers at times convenient to them, Field Assistance (FA) will extend service hours for taxpayers at select TACs during the FY 2010 tax season and measure its impact on taxpayer and employee satisfaction. FA asked W&I Research and Analysis (WIRA) to conduct research to gather information on taxpayer preference for extended hours at TACs and their satisfaction with services.

Accordingly, WIRA has initiated the Extended Service Hours Taxpayer Survey to expand the IRS’s understanding of taxpayer’s needs and preferences for extended hours. By understanding and meeting the needs of taxpayers, the IRS will be able to improve the taxpayer experience.

Objectives of Data Collection

The overall objective of the Extended Service Hours Taxpayer Survey is to gather data from taxpayers who receive services during extended TAC service hours. Data gathered from these surveys will help the IRS assess the impact of extending service hours on taxpayer satisfaction.

The study’s research questions include:

What is the impact of extended hours on customer satisfaction?

Did results appear to differ among sites due to promotion or administration of extended hours?

B. Methodology

Field Assistance has decided to pilot extended hours at 15 TACs this filing season. Eight of these TAC project sites will offer longer hours during the week, while seven of these sites will offer services on Saturdays during the filing season. While these extended services will be offered throughout the tax season, data will be collected during certain weeks for all 15 sites and in addition, data for Saturday sites will be collected every Saturday.

The Extended Service Hours Survey is a paper survey, designed and prepared by WIRA researchers with input from FA staff. The Extended Hours Survey will be administered at the TAC project sites for three different weeks and every Saturday throughout the filing season. During administration of the Extended Service Hours Survey, taxpayers will not receive the standard customer satisfaction survey ("Your Opinion Counts" comment card) at project sites in order to limit taxpayer burden.

Sample Design

The selection of sites participating in the Extended Service Hours project was performed by judgmental sampling, a non-probability sampling method that uses basic criteria specified as relevant to addressing the research objective. Though results achieved from non-probability samples cannot be assumed representative of a broader population, site selection criteria were established by FA, who did not have reason to believe that taxpayers visiting a judgmental sample of TACs would respond or behave differently than a probability (e.g., random) sample from the population of TACs.

Data to be Collected

The survey is designed to collect data on taxpayers' service experience at TAC locations with extended hours. This data will be used in conjunction with other data to decide if extended TAC hours should be repeated next year, and if so, to how many sites next filing season.

How Data is Collected and Used

With input from FA, WIRA analysts prepared a questionnaire that will be used to collect data from taxpayers visiting TAC project sites. During the survey administration periods, TAC staff will invite taxpayers entering a project site to complete and return the questionnaire after receiving services.

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 including:

- Survey counts and overall response rates
- Percentages for all survey items
- Explore relationships between survey items
- Analyses of open-ended questions.

Data Collection Period

The questionnaire will be administered at the TAC project sites, based on the site's schedule for extended hours. For the eight sites that have extended hours during

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weekdays, survey administration will occur during the weeks of February 22, March 15, and April 5. For the seven sites that have Saturday hours, surveys will be administered during the same weeks, as well as every Saturday from February 22 through April 15.

Who is Conducting the Research and Where

WIRA staff will primarily conduct the research. This will include designing, printing and mailing the surveys to participating sites, and data analysis. Data collection/survey administration will take place at 15 participating TAC project sites.

TAC staff will submit completed surveys to WIRA on designated dates. Data analysis will take place at the Federal Summit Building in Atlanta, GA, where WIRA analysts are located.

Cost of Study

The estimated cost of the study is \$1000. This estimate includes travel (for WIRA analysts), survey production, and postage costs (mailing survey materials to certain project sites).

Stipend

Participants will not receive a stipend or incentive.

Recruitment Efforts

The respondents for this study will be taxpayers seeking service at the TAC project site who agree to participate in the survey. Only certain recruitment strategies will be appropriate. However, the TAC staff that will be working during those times will encourage all taxpayers seeking service to participate. WIRA analysts will ensure that participating TACs will receive information on specific techniques to gain taxpayer cooperation to complete and return the Extended Service Hours Taxpayer Survey.

Location-Region/City and Facility

The Extended Service Hours Taxpayer Survey will be administered at 15 TAC project sites located across the United States. FA determined which sites would offer weekday extended hours and which that would offer Saturday hours based on staffing and resource availability. Below is a table that lists participating sites and the days they will offer extended service:

TAC Location	Extended Weekday Hours	Saturday Service
Brooklyn, NY	X	
Harlem, NY	X	
Detroit, MI	X	
Minneapolis, MN	X	
El Paso, TX	X	
Houston- Alliance, TX	X	

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TAC Location	Extended Weekday Hours	Saturday Service
Oakland, CA	X	
El Monte, CA	X	
Newark, NJ		X
Baltimore, MD		X
Chicago, IL		X
Plantation, FL		X
Mobile, AL		X
Phoenix-HQ, AZ		X
San Jose, CA		X

Expected Response Rate

Based on the response rate to the normal TAC Customer Service Survey, we expect at least a 5% response rate.

With regard to the low 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 survey are 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

Standard procedures will be used in order to obtain a high response rate for the Extended Service Hours Taxpayer Survey. These include: making the survey as brief as possible to address the study's objectives; limiting the survey to two pages (front and back on a single sheet); approximately three minutes for taxpayer completion; and clearly communicating to the taxpayer the purpose of the study, the importance of their opinions, and the benefits of the results. Respondents will also be informed that their responses will be anonymous.

Testing and Survey Structure/Design

The Extended Service Hours Taxpayer Survey is attached. The survey instrument asks respondents the time they are visiting the TAC, the most convenient times for them to visit an IRS office, how they found out about extended service hours, and specific issues that they were seeking resolution for during these hours. These questions are in addition to demographic questions asked on the customer satisfaction survey that is currently offered in TACs.

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 Extended Service Hours Taxpayer Survey differs, in that it gathers additional information on the taxpayer's perception of

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issue resolution and information regarding the extended hours. In addition, this study does not duplicate previous or current studies. To limit burden, the customer satisfaction survey currently given to all TAC customers will not be distributed on the days that the Extended Service Hours Taxpayer Survey is administered.

Participant Criteria

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

C. Privacy, Disclosure, Anonymity, 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 (Extended Service Hours Taxpayer Survey) – pursuant to the Paperwork Reduction Act.

D. Burden Hours

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The Extended Service Hours Taxpayer 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 three minutes. This is based on the survey instrument consisting of 12 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.

Since we designed the Extended Hours Taxpayer Survey to closely mirror the Customer Satisfaction Surveys currently administered in TACs, we expect a similar response rate of five percent of the estimated volume (55,934) for the data collection period. Therefore, we expect approximately 2800 survey participants.

The total burden in hours for respondents is estimated to be 140 hours (**2800 surveys X 3 minutes /60 minutes**) for the entire data collection period.

The total number of burden hours for non-respondents is estimated to be 442.78 hours (**53,134 X ½ minutes/60 minutes**).

Therefore, the total number of burden hours is estimated to be 582.78 hours.

E. Statistical Contact

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

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F. Attachment

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