

**OMB Clearance Package Criteria**  
**Oversight Board Taxpayer Attitude Survey**  
**2010**

**OMB #1545-1432**  
**SOI # \_\_\_\_\_**

**Request for Moratorium Exemption:**

As an outcome of the IRS Restructuring and Reform Act of 1998, which was mandated by Congress, the Department of the Treasury has established a Balanced Measures framework (26 CFR 801.1) within which to assess IRS' organizational performance, incorporating measures of quantitative and qualitative business results performance, as well as of customer and employee satisfaction performance. Regulation 801 specifies the requirement for customer-based input as the measurement data and the requirement of statistical validity:

*The customer satisfaction goals and accomplishments of operating units within the Internal Revenue Service will be determined on the basis of information gathered via various methods. For example, questionnaires, surveys and other types of information gathering mechanisms may be employed to gather data regarding customer satisfaction. Information to measure customer satisfaction for a particular work unit will be gathered from a statistically valid sample of the customers served by that operating unit and will be used to measure, among other things, whether those customers believe that they received courteous, timely, and professional treatment by the Internal Revenue Service personnel with whom they dealt.*

This survey represents continuing research that supplements other ongoing taxpayer attitude research conducted by the Internal Revenue Service.

**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 and responsibilities under RRA 98.

## **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 16-minute (15 minutes for the questionnaire plus 30 seconds for the screening) telephone survey conducted among a sample of 1,036 respondents. The 16-minute survey will include a total of approximately 27 questions. It is assumed that the incidence of qualifying respondents would leave about 1,000 usable responses.

### **Data to be collected**

- Satisfaction with interaction with IRS
- 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
- 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, 2010, pending receipt of OMB clearance.

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

It is expected that GfK will conduct this research and that the analysis will be conducted in New York City, NY.

### **Cost of study**

The study is expected to cost an estimated **\$23,000**.

### **Stipend**

Not applicable.

### **Recruitment efforts**

The survey would be completed via random digit dialing.

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

Data is expected be collected using GfK's telephone centers located in the following cities:

- Rexburg, ID
- San Jose, Costa Rica
- Cebu, Philippines

Dialing may occur across multiple centers but all calls will be conducted during nighttime hours, 5:00 p.m. - 9:00 p.m. respondent time during weekdays and daytime hours 5:00 p.m. - 9:00 p.m. weekends.

### **Expected Response Rate**

The anticipated response rate is 10%. 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 and ongoing 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**

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 and security 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 1545-1432. 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 10%. About **10,357 taxpayers will be reached and screened for qualification and about 1,036 will be interviewed** in total.

The **total screening time** would be about 86 hours to get a sample of 1,036 respondents, which would represent talking to 10,357 individuals for an assumed **30 seconds per individual** to determine eligibility  $((10,357 \times 0.5 \text{ min.})/60 = 86 \text{ hours})$ .

The survey questions will take **15 minutes** per interview to complete, times 1,036 interviews, which is **259 hours of total interview burden**  $((1,036 \times 15)/60 = 259 \text{ hours})$ .

The screening burden of 86 hours plus the interviewing burden of **259 hours** equals **345 hours of total study burden**  $(86 + 259 = 345 \text{ hours})$  for the **16-minute total surveying and screening process**  $(0.5 \text{ screening} + 15 \text{ interviewing} = 16)$ .

## 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

---

<sup>1</sup> Paperwork Reduction Act (PRA) Statement: 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 1545-1432. 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.