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Submission for OMB Clearance

Omnibus Mail Survey for Internal Revenue Service (IRS) Taxpayer Advocate Service (TAS) Study

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I. Introduction

Background

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. These Taxpayers are considered the underserved and are the constituent base for the TAS organization.

Over last eight years the TAS organization has employed an outside research organization in 2002 and 2007 to assist them in identifying the evolving needs of the underserved, understand the demographics of this community, and develop the best ways to reach out and communicate the services that are available to the underserved through TAS. Through discussions with Forrester, TAS has developed an understanding of the data services that Forrester offers and how it can assist the organization in conducting this study more economically and efficiently by leveraging Forrester's Technographics® database and Omnibus survey services in accomplishing this study.

TAS believes that the Forrester solution will not only provide the organization with additional detail and more regular ongoing updated information on the underserved, but also provide TAS with the ability to conduct the survey and receive a higher level of service while reducing the investment needed.

TAS will include its proprietary questions related to tax filing, preparation and awareness and experiences with TAS/IRS in the Q2 2011 Mail Omnibus that is appended to the North American Technographics® Benchmark Mail Survey dataset. The Mail Omnibus surveys 10,000 U.S. consumers who are representative of the total (online and offline) population age 18 and older. The proprietary questions and the resulting data remain private to the TAS organization.

Purpose and Objectives for Data Collection

The purpose of this Omnibus mail survey is to evaluate taxpayer knowledge, beliefs, barriers and perception of TAS and the IRS, and to be combined with Forrester's Technographics® dataset that provides further information on their demographics, psychographics and digital media habits and practices. The feedback received will not institute new policy, yet enable TAS to effectively meet taxpayer needs.

The objectives of the Omnibus mail survey are to assist TAS to:

- **Understand today's taxpayer:** Leveraging the data collected to provide a detailed demographic, behavioral, and attitudinal analysis of today's US taxpayer. This will provide TAS with a baseline of current and historic underserved taxpayers' behaviors and digital media habits and practices.

- **Profile the underserved:** Provide a broad and deep understanding of who the underserved are through a holistic profile of their psychographics, demographics, on- and off-line behaviors, and tax-related behaviors.

II. Methodology

Who Is Conducting Research

The IRS/TAS has contracted with Forrester Research to conduct the research. Forrester Research is partnered with TNS to conduct a mail survey as quantitative research in understanding taxpayer behaviors and attitudes pertaining to TAS and the IRS.

Sample Design

Forrester Research and TNS will field a mail survey to 10,000 of its U.S. panel participants. All participants will be of the age 18 or older. All participants in the research will be recruited from TNS's mail survey panel.

Data to Be Collected

Data from the mail survey will be quantitative in nature. The mail survey consists of a series of questions designed to meet the objectives stated above. Please see the attached survey instrument for details on the questions and topics to be covered.

How Data Will Be Used

Data from this research will be around issues associated with paying taxes and interacting with IRS and TAS. Findings from the mail survey will be used to provide further insight on the attitudes, behaviors and digital habits and practices of U.S. taxpayers and the underserved. Ultimately, findings from the study will enable the development of service and improved messaging methods.

How Data Will Be Analyzed

Forrester will create an SPSS dataset with cleaned and weighted data. Forrester will run various crosstabs of the data and format the output in Excel. Forrester will then review the data results with TAS to identify key topics and produce a PowerPoint summary of the key findings from the survey results.

Data Collection Date

Survey participants will be sent the mail survey during the first week of April 2011 and fieldwork is expected to be completed in late-June 2011.

Location

The mail survey will be sent to members of TNS' survey panel in the United States.

Cost of Study

The approximate cost of this study is $115,277. This number includes survey development, management of all survey fieldwork, cleaning/weighting of data, and creation of SPSS, Excel and PowerPoint deliverables.

Stipend

A stipend is not associated with this study. TNS, Forrester's partner for this study, is responsible for any incentives (i.e. sweepstakes drawing) given to its panel participants. To achieve the maximum possible response rates the contractor will send an invitation to all potential participants and will offer to enter their names into a sweepstake contest managed by the contractor.

Recruitment Efforts

Respondents for the mail survey will be recruited from TNS managed access panel of respondents. This is a panel of 400,000 heads of households or 900,000 individuals. The panel is balanced to US households per Census information on the following parameters: age of head of household, family vs. non-family, household size, household income, market size, return rate score, and geographic division (9). Based on the sample build parameters, respondents that meet those criteria will be sent the mail survey.

Expected Response Rate

The expected response rate for the mail survey recruitment is 50%. This means that 20,000 potential respondents from TNS managed access panel will be sent the survey, which will ultimately result in 10,000 participants completing the survey.

Methods to Maximize Response Rate

Forrester, along with TNS, will strive to maximize response and cooperation rates among those respondents that are sent the mail survey. To maximize response rates, TNS will send email reminders to all sample with an e-mail address as well as IVR reminders to phone coops without an email address. As mentioned previously, the contractor will offer a sweepstakes contest to help improve the response rate.

Efforts to Not Duplicate Research

The goal of the research is to build upon the foundation already laid by previous research efforts. While similar questions and answer option lists may be used in the current research in order to ensure continuity of data across studies, the research design team has reviewed the previous research studies conducted in the past by TAS in order to avoid duplication of the research.

Test Structure/Design

The survey instrument with TAS's proprietary questions consists of the following topics:

Questions 1-2:
- Tax filings

Questions 3-9:
- Potential issues currently facing due to inability to pay taxes
- Awareness of TAS
- Attitudes toward filing taxes in general

Questions 10-17:
- Use of TAS
- Contact with the IRS for a tax problem
- Awareness of taxpayer rights

Questions 18-24:
- Preparation and filing of taxes
- Possible tax issues currently experiencing

Questions 25-30:
- Awareness of various government services, programs and agencies
- Major life events experienced
- Business ownership

III. Participant Criteria

The target population for this survey is U.S. consumers ages 18 and older. The sample is built to match Census numbers from the 2010 Current Population Survey, March supplement. The components of the sample build are as follows: gender, age, household income, education, household size and composition, region (4), and market size.

IV. Privacy, Security, Disclosure, Anonymity

The privacy of participants in the mail survey is protected and anonymity will be safeguarded. During the data collection process, participants will not be identified to TAS or IRS personnel, as well as Forrester. In addition, no participant personal identifiable information will be incorporated into any data files or reports. Anonymity is assured by virtue of TNS policy with their panel members. The terms of IRS's contract with the data collection requires that the anonymity of any data be maintained.

V. Burden Hours

Based on a sample of potential respondents of 20,000 and a response rate of 50%, we expect 10,000 survey participants leaving 10,000 non-participants.

The contact time to determine non-participation could be up to 1 minute, with the resulting burden for non-participants being 10,000 x 1 = 10,000 minutes / 60 minutes = 167 burden hours.

For participants, the time to complete the survey is 20 minutes. The time burden for this group being 10,000 x 20 minutes = 200,000 total minutes / 60 minutes = 3,333 burden hours. Thus, the total burden hours for the study would be (167 + 3,333) 3,500 hours. ==========