

**Request for Approval under the “Generic Clearance for the Collection of Customer Feedback” (OMB Control Number: 1545-1432)**

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**TITLE OF INFORMATION COLLECTION:**

**Offer in Compromise (OIC) Satisfaction Survey for Fiscal Year (FY) 2011**

**PURPOSE:**

The purpose of conducting this survey is to allow us (SB/SE Research Fort Lauderdale) to gather taxpayer and practitioner opinions about the Offer in Compromise Program. The data will be based on direct feedback from taxpayers/practitioners who have previously submitted an offer – the definitive and most knowledgeable source of how the OIC Program is working for taxpayers. Collection Policy will be able to understand the opinions of taxpayers/practitioners according to how their case was resolved – whether it was accepted, withdrawn, or rejected. Therefore, the client may be able to identify problems relating to specific parts of the OIC process. The client may also be able to determine whether there are problems in the process based on where the case is worked.

*Collection Policy can not implement a change in agency policy or enforcement based solely on the results of these surveys without proper statistical follow-up and justification behind the need for change.*

**DESCRIPTION OF RESPONDENTS:**

The results of this research will affect the taxpayers who are eligible to submit offers in compromise to the IRS. The respondents to this survey will be taxpayers who had a closed offer during the third quarter or FY 2011. However, since many of these taxpayers employ a tax practitioner to submit their offer, the respondents may also be the tax practitioners who represented these taxpayers. Tax practitioners experience the OIC Program with (or sometimes for) the taxpayers they represent.

**TYPE OF COLLECTION:** (Check one)

Customer Comment Card/Complaint Form

Customer Satisfaction Survey

Usability Testing (e.g., Website or Software

Small Discussion Group

Focus Group

Other: \_\_\_\_\_

**CERTIFICATION:**

I certify the following to be true:

1. The collection is voluntary.
2. The collection is low-burden for respondents and low-cost for the Federal Government.
3. The collection is non-controversial and does not raise issues of concern to other federal agencies.
4. The results are not intended to be disseminated to the public.
5. Information gathered will not be used for the purpose of substantially informing influential policy decisions.
6. The collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the future.

Name: Debbie Schmidt



To assist review, please provide answers to the following question:

**Personally Identifiable Information:**

1. Is personally identifiable information (PII) collected? [ ] Yes [X] No
2. If yes, is the information that will be collected included in records that are subject to the Privacy Act of 1974? [ ] Yes [ ] No [X] Not Applicable
3. If Applicable, has a System or Records Notice been published? [ ] Yes [ ] No [X] Not Applicable

**Gifts or Payments:**

Is an incentive (e.g., money or reimbursement of expenses, token of appreciation) provided to participants? [ ] Yes [X] No

**BURDEN HOURS**

The data to be collected consists of the responses to the survey. Appendix A (Offer in Compromise Taxpayer and Practitioner Satisfaction Survey) shows the data collection instrument with the 15 questions the participants will answer. We estimate that the collection will involve 9,000 participants. The survey is expected to yield a 50 percent response rate. The estimated time to complete the survey is 3 minutes (plus 1 minute to read pre-notification, cover letters, and reminder notice) but some variation in the length of time required to answer the survey is expected. Assuming a 50 percent response rate, the total annual burden hours requested is 375 hours.

Category of Respondent	No. of Respondents	Participation Time	Burden
Total Participants - individuals: taxpayers and tax practitioners	4,500	3 minutes plus 1 minute to read pre-notification, cover letters & reminder notice	300 hours
Non-Respondents	4,500	1 minute to read pre-notification, cover letters & reminder notice	75 hours
<b>Totals</b>	9,000		375 hours

**FEDERAL COST:** The estimated one time cost to the Federal government is \$13,254. (For more information, please refer to the OMB Clearance Package Approval Request, *Costs to Federal Government* section on Page 13.)

**If you are conducting a focus group, survey, or plan to employ statistical methods, please provide answers to the following questions:**

**The selection of your targeted respondents**

1. Do you have a customer list or something similar that defines the universe of potential respondents and do you have a sampling plan for selecting from this universe?  
 Yes  No

If the answer is yes, please provide a description of both below (or attach the sampling plan)? If the answer is no, please provide a description of how you plan to identify your potential group of respondents and how you will select them?

A sampling plan is not required for this project. We will be surveying the **population** of taxpayers who have had their offer in compromise case closed by the IRS during the third quarter of FY 2011. (For more information, please refer to the OMB Clearance Package Approval Request, *Survey Participants – Population In Lieu Of Sample Design* section, Page 17.)

### **Administration of the Instrument**

1. How will you collect the information? (Check all that apply)

Web-based or other forms of Social Media

Telephone

In-person

Mail

Other, Explain

2. Will interviewers or facilitators be used?  Yes  No  Not Applicable

**Please make sure that all instruments, instructions, and scripts are submitted with the request.**