

OMB Clearance Package Criteria
Oversight Board Taxpayer Attitude Survey
2011

Regular Generic Clearance
OMB #1545-1432
CS-11-286

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 initiates studies to help develop a taxpayer compliance strategy based on the needs and preferences of taxpayers that would be consistent with the IRS' strategic objectives and responsibilities under RRA 98.

Objective of data collection

The IRS Oversight Board seeks to conduct a survey with the objective of understanding what influences taxpayers' tax compliance, their opinions of IRS, and their customer service preferences. The information would be used to help develop a taxpayer compliance strategy based on the needs and preferences of taxpayers that would be consistent with the IRS' strategic objectives and responsibilities under RRA 98.

II. Methodology

All interviews will be conducted using a Computer Assisted Telephone Interviewing (CATI) process. Interviewers will be professionally trained and continuously monitored and supervised. Telephone survey respondents, both male and female adults age 18 and older, would be selected via an RDD probability sample of all telephone households in the continental United States. The RDD sampling system is computer based and provides an equal probability of selection for every telephone household. The sample represents telephone households with both listed and unlisted phones in their proper proportions.

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 1,634 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 1,004 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. Data from the survey will contain no personally identifiable information and will be tabulated into aggregate level results that summarize taxpayer compliance attitudes and IRS service preferences, and their relationships to key characteristics such as employment status and age. The data will help the IRS Oversight Board to further develop general service improvement in tax administration.

Data collection date

The survey would be conducted between August 1 and August 31, 2011, pending receipt of OMB clearance.

Who is conducting the research

It is expected that GfK Custom Research LLC (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 \$25,000.

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
- 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 7%. 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.

Test structure/design

The vendor will fully brief field staff responsible for data collection and the fieldwork will be monitored. Pretesting may be done with internal staff, a limited number of external colleagues, and/or customers who are familiar with the programs and products. If the number of pretest respondents exceeds nine members of the public, the Agency will submit the pretest instruments for review under this clearance. 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. No similar data are gathered or maintained by the Agency or are available from other sources known to the IRS Oversight Board.

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 and other data returned to the IRS Oversight Board will not have any form of personal identifying information relating specific records to individual taxpayers. Research personnel will ensure that privacy and security of the aggregated results will be adhered to as allowed by law. 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

Screened/Interviewed	No. of Respondents	Participation Time	Burden
Total Screened	23,576	0.5 minutes per respondent	196 hours
Total Participants	1,634 interviews	15 minutes per respondent	409 hours
Total			605 hours

The anticipated response rate is 7%. About **23,576 taxpayers will be reached and screened for qualification and about 1,634 will be interviewed** in total.

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 1,634 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 1,004 usable responses.

The **total screening time** would be about 196 hours to get a sample of 1,634 (including 630 over sample) respondents, which would represent talking to 23,576 individuals for an assumed **30 seconds per individual** to determine eligibility ((23,576 x 0.5 min.)/60 = 196 hours).

The survey questions will take **15 minutes** per interview to complete, times 1,634 interviews, which is 409 hours of **total interview burden** ((1,634 x 15)/60 = 409 hours).

The screening burden of 196 hours plus the interviewing burden of 409 hours equals 605 hours of **total study burden** (196 + 409= 605 hours) for the **16-minute total surveying and screening process (0.5 screening + 15 interviewing = 16)**.

VII. Attachment(s)

Questionnaire – Including PRA Statement¹ & 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 GfK using GfK’s telephone facilities.
- **Scenarios** – Not applicable
- **Follow-up Postcards** – Not applicable

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