

**2012 Oversight Board Comprehensive Taxpayer Attitude Survey**  
**Supporting Statement**  
**Approval Request to Conduct Customer Satisfaction Research (OMB #1545-1432)**  
*For reference, last year's SOI assigned control number was CS-11-286*

**A. JUSTIFICATION**

**1. Circumstances Making the Collection of Information Necessary**

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.

**2. Purpose and Use of the Information 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.

**3. Consideration Given to Information Technology**

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 landline and cell phone 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.

**4. Duplication of Information**

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.

**5. Reducing the Burden on Small Entities**

N/A

**6. Consequences of Not Conducting Collection**

The IRS Oversight Board would no longer be able to get critical feedback needed to help develop a taxpayer compliance strategy based on the needs and preferences of taxpayers that is consistent with the IRS’ strategic objectives and responsibilities under RRA 98.

**7. Special Circumstances**

There are no special circumstances. The information collected will be used for statistical purposes.

**8. Consultations with Persons Outside the Agency**

It is expected that GfK Custom Research LLC (GfK) will conduct this research and that the analysis will be conducted in GfK’s offices in Washington, DC and New York, NY.

**9. Payment or Gift**

N/A

**10. Confidentiality**

The survey will be conducted by random digit dialing, so no personally identifiable information will be provided to the vendor. Additionally, the Oversight Board and its vendor will not ask participants to provide any personally identifiable information and will not have any means or intent to relate specific records to individual taxpayers. Research personnel will ensure that privacy and security of the results will be adhered to as allowed by law. Public and official access to the information will be tightly controlled.

**11. Sensitive Nature**

This survey is not sensitive in nature and will include only standard demographic questions that cannot be tied to any individual. No personally identifiable information will be collected.

**12. Burden of Information Collection**

The study will be conducted via a 15-minute telephone survey conducted among a sample of 1,500 respondents.

Screened/Interviewed	No. of Respondents	Participation Time	Burden
Total Screened	17,318	0.5 minutes per respondent	144.3 hours (17,318 x 0.5 min.)/60
Total Participants	1,500 interviews	15 minutes per respondent	375.0 hours (1,500 x 15)/60
<b>Total</b>			<b>519.3 hours</b> (144.3 + 375.0)
<b>Estimated Response Rate: 8.7% (1,500/17,318)</b>			

**13. Costs to Respondents**

Not Applicable.

**14. Costs to Federal Government**

\$112,500

**15. Reason for Change**

Not applicable.

**16. Tabulation of Results, Schedule, Analysis Plans**

The data will be collected using a telephone survey in August 2012. 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.

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.

**17. Display of OMB Approval Date**

Not applicable

**18. Exceptions to Certification for Paperwork Reduction Act Submissions**

These activities comply with the requirements in 5 CFR 1320.9.

**19. Dates Collection Begin and End**

The survey would be conducted between September 1 and September 30, 2012, or earlier, pending receipt of OMB clearance.

**B. STATISTICAL METHODS****1. Universe and Respondent Selection**

Taxpayers over the age of 18 that match the demographic characteristics of the U.S. population will be reached via random digit dialing.

**2. Procedures for Collecting Information**

The data will be collected using a telephone survey of 1,000 landline and 500 cell phone respondents. 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 landline and cell phone 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.

### **3. Methods to Maximize Response**

When feasible, up to eight attempts will be made to reach each selected household (an original attempt, plus seven 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.

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

- Rexburg, ID and
- Twin Falls, ID

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, plus 10 a.m. – 6 p.m. on Saturdays and 3 p.m. – 9 p.m. on Sundays.

### **4. Testing of Procedures**

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.

### **5. Contacts for Statistical Aspects and Data Collection**

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