

**SUPPORTING STATEMENT**  
**Information Collection (ICR) Approval Request**  
**to Conduct Customer Satisfaction Research**  
**(OMB #1545-1432)**

**2013 W&I - Volunteer Income Tax Assistance (VITA), and Tax Counseling for the Elderly (TCE),  
Facilitated Self-Assistance (FSA) program**

**A. JUSTIFICATION**

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

On July 5, 2012, the Treasury Inspector General for Tax Administration (TIGTA) released a report (Reference Number 2012-40-073) asserting the need for the development of quantifiable measures to be used as a gauge to measure the success of the **Volunteer Income Tax Assistance (VITA), and Tax Counseling for the Elderly (TCE), Facilitated Self-Assistance (FSA) program**. The VITA and TCE FSA program allows taxpayers to use Free File software on public computers to prepare a return. In addition, both VITA and TCE have certified volunteers available at all times to provide taxpayer assistance and answer questions. Currently, there are ongoing efforts by Stakeholder Partnerships, Education & Communication (SPEC) to expand the FSA program; however, TIGTA determined that SPEC “does not yet have sufficient data to determine if the FSA program is an effective and efficient means of providing customer service”. As a result, TIGTA recommended the inclusion of a customer satisfaction survey, among other measures, as a program metric.

Wage & Investment Research and Analysis (WIRA) is working in conjunction with SPEC to administer a customer satisfaction survey to taxpayers that prepare their Tax Year 2012 return through the VITA or TCE FSA program. Results from this survey will be used to determine the satisfaction of VITA and TCE FSA taxpayers and as a metric to fulfill TIGTA’s recommendation.

**2. Purpose and Use of the Information Collection**

The purpose of the VITA/TCE FSA survey is to assess the satisfaction of taxpayers who use the program to prepare their Tax Year 2012 return. The TY 2012 survey will serve as a baseline to measure satisfaction amongst taxpayers who utilize SPEC’s FSA service and to meet operational requirements outlined by TIGTA.

**3. Consideration Given to Information Technology**

The questionnaire will be handed to taxpayers following their use of the FSA service for tax preparation.

**4. Duplication of Information**

This is the only survey administered by the IRS to measure the satisfaction of taxpayers that use SPEC’s FSA tax preparation service.

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

N/A

**6. Consequences of Not Conducting Collection**

Without conducting this survey, Wage & Investment’s SPEC Division of the IRS will not be able to measure taxpayer customer satisfaction. Feedback from taxpayers is important in order to assess customer satisfaction with the FSA service to help develop a baseline metric and develop service improvement actions. If the survey is not conducted, SPEC’s ability to meet the program evaluative recommendations suggested by TIGTA, and accepted by the IRS, will not be achieved.

**7. Special Circumstances**

There are no special circumstances.

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

Not applicable

**9. Payment or Gift**

Not applicable

**10. Confidentiality**

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and W&I Reporting Compliance will ensure that all participants are treated fairly and appropriately.

The security of the data used in this project and the privacy to the extent allowed by law of the taxpayers will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A & B. Physical security measures include a locked, secure office. Notes are stored in locked cabinets or shredded. Data security at the C-2 level is accomplished via the Windows NT operating system. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record-keeping practices to ensure privacy protection of all taxpayers. This includes criteria for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

The survey will not contain tax return or taxpayer information. Survey participants will not be identified in any of the documents or files used for this project. We will limit and control the amount of information we collect to those items that are necessary to accomplish the research questions. We will carefully safeguard the security of data utilized as well as the privacy of the survey respondents. We will apply the fair information and record-keeping practices to ensure protection of all survey respondents. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code provides for the protection of information as well as its releases to authorized recipients.

**11. Sensitive Nature**

No questions will be asked that are of personal or sensitive nature.

**12. Burden of Information Collection**

The estimated time to complete the survey is three minutes. Based on a potential sample of 10,000 and assuming a 20 percent response rate, the total annual burden hours requested (266.67 hrs) are based on the number of collections we expect to conduct over the requested period for this clearance.

Type of Collection	No. of Respondents	Minutes per Response	Total Hours
Soliciting customer participation	10,000	1 minute	166.67 hrs

Survey completion	2,000	3 minutes	100 hrs
<b>Total</b>			<b>266.67 hrs</b>

**13. Costs to Respondents**

Not Applicable

**14. Costs to Federal Government**

\$4,680

**15. Reason for Change**

Not applicable.

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

SPEC taxpayers that use the FSA service will be asked to take the survey at a SPEC partner VITA or TCE location. SPEC partners will be asked to mail completed surveys to WIRA at predetermined intervals during the 2013-filing season.

Given a statistically valid sample size, results from the FSA survey will be presented as a representation of the larger VITA and TCE taxpayer population that utilizes the FSA service. Descriptive techniques will be employed to provide SPEC with a basic understanding of this population and their overall satisfaction with the FSA service. The results from this survey are simply one piece of a larger set of information needed to assess the needs related to FSA services provided by SPEC.

**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**

January 21, 2013 - April 15, 2013

**B. STATISTICAL METHODS**

**1. Universe and Respondent Selection**

SPEC's VITA and TCE taxpayers will be asked to take the survey after using the FSA service.

**2. Procedures for Collecting Information**

The SPEC sites will mail the completed surveys to WIRA for this input and analysis. WIRA will be responsible for tabulating the data and conducting data analysis.

**3. Methods to Maximize Response**

WIRA will attempt to achieve an overall response rate of 20 percent for this survey. WIRA will utilize a protocol where, taxpayers are recruited immediately following their use of the FSA service and asked to complete the survey while on the premises.

**4. Testing of Procedures**

Pretesting will not be conducted.

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

For questions regarding the study, questionnaire design or statistical methodology, contact:

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