

**OMB SUPPORTING STATEMENT**  
**STUDY TO MEASURE CUSTOMER SATISFACTION**  
**INNOCENT SPOUSE – CY2010**  
**JANUARY 1, 2010 - DECEMBER 31, 2010**  
**TIRNO-05-Z-000XX**

## **Introduction**

### **Background/Overview**

IRS engages a balanced measurement system, consisting of business results, customer satisfaction, and employee satisfaction, to assess how well it is achieving its mission and objectives. This initiative is part of the Service-wide system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act of 1998. This is also a result of Executive Order 12862, which requires all government agencies to survey their customers and incorporate customer preferences in their process improvement efforts. Innocent Spouse claims are a critical component of the Restructuring and Reform Act of 1998 (RRA98).

The Innocent Spouse program is responsible for protecting the rights of the requesting and non-requesting spouses. They ensure each claim receives timely and consistent treatment in accordance with established guidelines and the law. Under current tax laws, when a married couple files a joint federal income tax return, each spouse becomes individually responsible for paying the entire tax bill. As a result, one spouse can be held liable for tax deficiencies assessed after a joint return was filed, even if the additional taxes were solely attributable to the income of the other spouse. If the Internal Revenue Service (IRS) cannot collect the additional taxes owed on the unreported income from the spouse who earned the income, it may seek to collect the money from the other spouse. The spouse may obtain relief from the additional liability if certain conditions are met.

Processing requests for Relief from Joint and Several Liability is centralized at the Cincinnati IRS Campus now known as the Cincinnati Centralized Innocent Spouse Operation (CCISO) of the Andover Compliance Center. The Innocent Spouse Tracking System (ISTS) tracks all innocent spouse cases. For reporting purposes, ISTS provides a flat file of ISTS data to Examination, for management reporting. This flat file serves as the sampling database for customer satisfaction surveys.

As an important customer interface for Wage & Investment, Innocent Spouse request feedback from customers (i.e., taxpayers) to continuously improve its operations.

This project has three primary goals:

- Identify customer expectations of the Innocent Spouse Program;
- Track customer satisfaction for the Innocent Spouse Program on a national level; and,
- Identify operational improvements.

### **Objectives of Data Collection**

The objective of the surveys is to capture customer expectations and perceptions about the Innocent Spouse process. The questionnaire asks respondents to evaluate various aspects of their experience and to provide an overall summary evaluation.

The questionnaire was developed based on input from traditional and cognitive focus group sessions with customers serviced by the Innocent Spouse staff in prior years. Focus groups helped build a more detailed questionnaire tailored to obtain:

- Insight from the customer's perspective about possible improvements.
- Useful input for program evaluation and execution at the programmatic and field office level of service delivery.

The survey includes several ratings questions evaluating service delivery during the Innocent Spouse process as well as several demographic items. In addition, ample space is provided for additional suggestions for improvement.

## **Methodology**

### **Sample Design**

The sample universe consists of taxpayers with recently closed Innocent Spouse cases. The IRS Innocent Spouse Project Office provides the contractor with a complete database each month from which a random sample can be drawn. The database consists of a unique identifying number (TIN), customer name and address, and relevant database information about each innocent spouse case, all in a single record. The database also contains information as to whether the questionnaire should be sent to the innocent spouse or the innocent spouse's taxpayer representative. Accordingly, the address of the taxpayer's representative is included on the database.

The sampling plan is designed to result in 2,310 completed questionnaires for the year (approximately 577 completed questionnaires per quarter) at the national level. The sample focuses only on Merit cases. Merit cases are cases completing the entire Innocent Spouse Process to closure.

Upon receipt of the data file, the contractor runs the file through standard checks to ensure complete mailing address and to remove duplicate cases both within the file, and across files of other surveys that are being conducted. The contractor randomly selects records to achieve the desired quantity of completed interviews.

The Innocent Spouse Customer Satisfaction Survey has already been developed and is currently in use.

### **Data to be Collected**

Innocent spouse customer satisfaction respondent data is collected.

### **How Data Collected & Used**

Survey scoring for this contract is based on the Customer Satisfaction Survey Score response average to the keystone question – “Whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your claim was handled?”

Questions utilize a 5-point rating scale, with 1 being very dissatisfied and 5 being very satisfied. Another key feature of the questionnaire is the capture of open-ended comments on questions answered with a low rating of a “1” or “2”. All survey responses generated will be

kept “private to the extent of the law”. The contractor ensures that taxpayers responding to the survey are guaranteed anonymity.

The contractor administers the survey by mail on a monthly basis. Standard procedures are used in order to obtain the highest response rate possible for these surveys. They include: 1) an advance letter (pre-note) about the survey; 2) a cover letter with the survey; 3) a postcard reminder; and, 4) a second letter and survey to non-respondents.

The contractor, on a quarterly basis, summarizes the quantitative ratings and produces a national report showing customer satisfaction scores on all Innocent Spouse survey items and overall improvement priorities for the function. The contractor includes any relevant database variables in the analysis and weights the survey responses as necessary to accurately reflect the entire customer base.

### **Dates of Collection Begin/End**

Data collection runs the 2010 calendar year from January 1, 2010 through December 31, 2010.

### **Who is Conducting the Research/Where**

The contractor is responsible for ensuring the sample is pulled and to conduct data analysis. A separate GPO contractor is responsible for printing and administering the survey via mail, and then providing the dataset to the contractor.

### **Cost of Study**

The estimated cost for this survey is \$98,243.

### **Expected Response Rate**

The expected response rate is 35%. The expected response rate on this survey is lower than the OMB 50% target rate since the sample consists of taxpayers with compliance issues. There are no incentives offered to encourage taxpayers to respond to the survey. Mail surveys also traditionally yield lower response rates than other methodologies such as telephone or in-person interviews. Telephone and in-person techniques offer the advantage of interviewer contact who can further encourage taxpayers to respond through refusal conversion techniques. The mail survey methodology employs best practices in maximizing response rates by sending out enough mailings as justified without creating extra burden for taxpayers.

With regard to the low response rate, the IRS assumes that all data collected from this survey is qualitative in nature, and that no critical decisions will be made by this office solely from the analysis of data from this survey. The results from this survey are simply one piece of a larger set of information needed to assess the needs related to services provided by the IRS.

### **Methods to Maximize Response Rate**

The questionnaire length is minimized to reduce respondent burden; thereby, tending to increase response rates. Respondents are assured anonymity of their responses. Also, weighting procedures can be applied to adjust aggregated data from those who do respond.

**Test Structure and Design**

The Innocent Spouse questionnaire is an established and tested survey instrument. If changes are made to the questionnaire, they are expected to be minor.

**Efforts to avoid Duplicate Research**

This is the only survey is the only survey by W&I Compliance where Innocent Spouse customer satisfaction respondent data is collected.

**Participants Criteria**

Survey participants are randomly pulled from cases completing the entire Innocent Spouse Process to closure.

**Privacy, Disclosure and Security Issues**

The IRS will ensure compliance with the Taxpayer Bill of Rights II. All participants will be treated fairly and appropriately.

The security of the data used in this project and the privacy of participants 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 A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels has been accomplished. 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 participants. This includes criterion 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. Privacy will be safeguarded; participants will not be identified to IRS personnel. In addition, no participant names will be mentioned in the reports or data files. Participants will be advised that comments will be audio taped. Privacy is assured by virtue of agency policy.

Pursuant to the Federal Information Security Management Act (FISMA), Title III of the E-Government Act of 2002, P.L. 107-347, the contractor shall provide minimum security controls required to protect Federal information and information systems. The term ‘information security’ means protecting information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide confidentiality, integrity and availability.

The contractor shall provide information security protections commensurate with the risk and magnitude of the harm resulting from the unauthorized access, use, disclosure, disruption, modification, or destruction of information collected or maintained by or on behalf of the agency; or information systems used or operated by an agency or by a contractor of an agency. This applies to individuals and organizations having contractual arrangements with the IRS, including employees, contractors, contractors, and outsourcing providers, which use or operate information technology systems containing IRS data. The contractor shall comply with Department of Treasury Directive TD P 85-01, Treasury Security Manual TDP 71-10, and Internal Revenue Manual 10.8.1 Information Technology Security Policy and Guidance.

The contractor shall comply with IRS Internal Revenue Manuals (IRM) and Law Enforcement Manuals (LEM) when developing or administering IRS information and information systems. The contractor shall comply with the Taxpayer Browsing Protection Act of 1997 - Unauthorized Access (UNAX), the Act amends the Internal Revenue Code 6103 of 1986 to prevent the unauthorized inspection of taxpayer returns or tax return information. Contractors systems that collect, maintain, operate or use agency information or an information system on behalf of the agency (a General Support System (GSS), Major or Minor Application with a FIPS 199 security categorization) must ensure annual reviews, risk assessments, security plans, control testing, a Privacy Impact Assessment (PIA), contingency planning, and certification and accreditation, at a minimum meet NIST guidance, if required by the IRS.

The contractor shall be subject to at the option / discretion of the agency, to periodically test, (but no less than annually) and evaluate the effectiveness of information security controls and techniques. The assessment of information security controls may be performed by an agency independent auditor, security team or Inspector General, and shall include testing of management, operational, and technical controls of every information system that maintain, collect, operate or use federal information on behalf of the agency. The agency and contractor shall document and maintain a remedial action plan, also known as a Plan of Action and Milestones (POA&M) to address any deficiencies identified during the test and evaluation. The contractor must cost-effectively reduce information security risks to an acceptable level within the scope, terms and conditions of the contract. The contractor shall maintain procedures for detecting, reporting, and responding to security incidents, and mitigating risks associated with such incidents before substantial damage is done to federal information or information systems. The contractor shall immediately report all computer security incidents that involve IRS information systems to the IRS Computer Security Incident Response Center (CSIRC). Any theft or loss of IT equipment with federal information / data must be reported within one hour of the incident to CSIRC. Those incidents involving the loss or theft of sensitive but unclassified (SBU) data (i.e. taxpayer, PII) shall be reported to CSIRC, first-line manager, and Treasury Inspector General for Tax Administration (TIGTA). Based on the computer security incident type, CSIRC may further notify the Treasury Computer Security Incident Response Capability (TCSIRC) in accordance with TCSIRC procedures.

### **Burden Hours**

The survey interview is designed to minimize burden on the taxpayer. The time that a respondent takes to complete the mail survey is carefully considered and only the most important areas are being surveyed. The average time of survey completion is expected to be 7 minutes. The questions are generally one sentence in structure and on an elementary concept level.

Based on a sample of potential respondents of 6,600 (approximately 550 per month) and a response rate of 35%, we expect 2,310 survey participants per year, leaving 4,290 non-participants. The contact time to determine non-participants could take up to two minutes to read the pre-contact letter, with the resulting burden for non-participants being  $4,290 \times 2 \text{ minute} = 8,580/60 \text{ minutes} = \underline{143 \text{ burden hours}}$ .

For participants, the time to complete the survey is 7 minutes. This reflects the time to read the pre-notification letter (2 minutes) and time needed to complete the survey (5 minutes maximum). The time burden for participants is  $2,310 \times 7 \text{ minutes} / 60 \text{ minutes} = \underline{269.5 \text{ burden hours}}$ .

Thus the total burden hours for the survey would be  $(143 + 269.5) \underline{412.5 \text{ burden hours}}$ .

**Attachments**

Form 13423 Innocent Spouse Survey

L1-Advance letter (pre-note) about the survey

L2-Cover letter with the survey

L3-Postcard reminder

L4-Second letter and survey to non-respondents

# IRS WAGE AND INVESTMENT CUSTOMER SATISFACTION SURVEY INNOCENT SPOUSE

Please provide the IRS with your feedback on the Innocent Spouse Claims Process so the IRS can provide better service in the future. Your participation is voluntary, and your responses will be completely anonymous to the IRS. If you have any questions about this survey, you may call the Survey Helpline at 1-866-960-7897.

**1** The questions that follow ask your opinion regarding the Innocent Spouse process. For each question, *regardless of whether you agree or disagree with the outcome*, please indicate your answer by checking the box that best represents your opinion.

How would you rate the ...	Very Dissatisfied	Somewhat Dissatisfied	Neither Satisfied Nor Dissatisfied	Somewhat Satisfied	Very Satisfied	Don't Know/Not Applicable
a. Ease of finding out about the Innocent Spouse Program? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Ease of understanding and completing Form 8857, <i>Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)</i> ? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Ease of understanding the instructions on Form 8857? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Getting through to the right IRS employee by phone? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. IRS employees' knowledge about the Innocent Spouse process? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Courtesy and professionalism of IRS employees? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Ease of collecting information requested by the IRS? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Consideration by the IRS of the information you sent? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Time you were given to respond to the IRS? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Being kept informed of the status of your claim? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Ease of understanding the letter explaining the outcome of your claim? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Amount of time you spent on this claim? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Length of claim process from start to finish? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Fairness of treatment by the IRS employees? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you answered "Very Dissatisfied" or "Dissatisfied" to any of the above questions, explain why:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2** Regardless of whether you agree or disagree with the final outcome, how would you rate your overall satisfaction with the way your claim was handled? .....

Very Dissatisfied	Somewhat Dissatisfied	Neither Satisfied Nor Dissatisfied	Somewhat Satisfied	Very Satisfied	Don't Know/Not Applicable
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**3** How did you find out about the possibility of obtaining Innocent Spouse Relief? (Check all that apply.)

- IRS Agent/Revenue Officer
- IRS Web site
- Publicity in the news or advertisement
- IRS Customer Service Representative
- Friend/Colleague
- Lawyer or legal counsel
- IRS Taxpayer Advocate Office
- Tax professional
- Other – specify: \_\_\_\_\_

*Please continue on back*

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Where did you obtain the forms and instructions for filing your claim? (Check all that apply.)

- IRS via telephone
- IRS office
- IRS Web site
- Lawyer or legal counsel
- Tax professional
- Other – specify: \_\_\_\_\_

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Which of the following methods do you prefer to use when contacting the IRS? (Check all that apply.)

- IRS Toll-free Customer Service number
- IRS number listed on the letter you received
- IRS Web site
- Local IRS office by phone
- Local IRS office in person
- Mail
- Through tax professional
- Other – specify: \_\_\_\_\_

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Which of the following methods did you use to contact the IRS throughout the Claims Process? (Check all that apply.)

- IRS Toll-free Customer Service number
- IRS number listed on the letter you received
- IRS Web site
- Local IRS office by phone
- Local IRS office in person
- Mail
- Through tax professional
- Other – specify: \_\_\_\_\_

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Who prepared your Form 8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)? (Check only one response.)

- Self
- Paid tax professional
- Volunteer Income Tax Assistance (VITA)
- Friend/relative
- IRS office

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Which of the following statements best describes you? (Check only one response.)

- I am the taxpayer
- I am a tax professional who represented the taxpayer
- I am someone else who represented the taxpayer

Occasionally, we conduct additional in-depth IRS-related research. Research participants may receive a small monetary incentive to participate depending on the research. If you are interested in participating in future research, please provide us with your telephone number and your e-mail address (if available). This information will not be shared with the IRS and will be used only for the purpose of survey research.

Telephone number: \_\_\_\_\_ E-mail address: \_\_\_\_\_

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Use this space for comments or suggestions for improvement.

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**Paperwork Reduction Act Notice.** 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: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Thank you for completing the survey.**  
 Please return the questionnaire to P.O. Box 64530, St. Paul, MN 55164-9610 USA.



I need your help with an important initiative I am undertaking to improve our service to taxpayers across the country. I want to get feedback from taxpayers like you who have been through the Innocent Spouse process at the Internal Revenue Service (IRS).

In a few days, you will receive a questionnaire asking for your opinions about working with the IRS during and after the processing of your claim. The questionnaire will take about 5 minutes to complete. Your answers will be combined with others to give us an evaluation of customer satisfaction with the service the IRS provides.

To keep all replies anonymous to the IRS, we have asked an independent research company to administer the survey. Pacific Consulting Group/Scantron employees will process the questionnaires and report only statistical totals to us so that we can make improvements.

I am committed to improving IRS service to every taxpayer. Please help me in this effort by completing and returning the questionnaire as soon as possible. If you do not receive a questionnaire, please contact the Survey Helpline at 1-866-960-7897.

Thank you in advance for your cooperation.

Sincerely,

Brady Bennett  
Director, Compliance  
Wage and Investment Division

# Pacific Consulting Group/Scantron

IRS Customer Survey  
P.O. Box 64530  
St. Paul, MN 55164-9610 USA

A few days ago, you received a letter from Brady Bennett, Director, Compliance, Wage and Investment Division of the Internal Revenue Service, asking for your assistance with an important research project to help improve the service provided to taxpayers who file Innocent Spouse claims.

We are administering a nationwide survey among a random sample of people who filed an Innocent Spouse claim. We want to know your opinions about your experiences with the Innocent Spouse process. Your responses are critical to the accuracy of this research and will help us to better improve our service.

All responses will be anonymous to the IRS, and your participation is voluntary. Your responses will be grouped with others, so that no single reply can be traced back to an individual. The questionnaire is quite brief and should take about 5 minutes to complete. Please use the postage-paid reply envelope to return your completed questionnaire. If you have any questions about this survey, please feel free to call the Survey Helpline at 1-866-960-7897.

The IRS is committed to improving its performance and service to the public. An important step in this process is to gather reliable information from those who have had contact with IRS services and employees. Your honest opinions will help bring about these improvements.

Thank you in advance for your cooperation.

Sincerely,



Dr. Peter Webb  
Project Director

## Do We Have Your Input Yet?

Recently, you received a questionnaire asking your opinions about the service you received from the IRS in a recent contact. If you have already completed and returned the questionnaire, please accept our sincere thanks. If not, please take a few minutes to complete it and return it today. We want to be sure we have your opinions and suggestions.

If you did not receive the questionnaire, or it got misplaced, please call us at 1-866-960-7897.

Dr. Peter Webb  
Project Director

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Pacific Consulting Group/Scantron  
IRS Customer Survey  
P.O. Box 64530  
St. Paul, MN 55164-9610 USA



000004

John Doe  
3767 Maple Way  
Palo Alto, CA 94306



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PACIFIC CONSULTING GROUP/SCANTRON  
IRS CUSTOMER SURVEY  
PO BOX 64530  
ST PAUL MN 55164-9610



# Pacific Consulting Group/Scantron

IRS Customer Survey  
P.O. Box 64530  
St. Paul, MN 55164-9610 USA

A few days ago, you received a survey from Brady Bennett, Director, Compliance, Wage and Investment Division of the Internal Revenue Service, asking for your help with an important research project. So far, we have not received your completed questionnaire. If you have not already done so, please take a few minutes to fill in your responses. The questionnaire is quite brief and should only take about 5 minutes to complete. Please use the postage-paid reply envelope to return your completed questionnaire.

We are administering a nationwide survey among people who have filed an Innocent Spouse claim. We want to know your opinions about your experiences with the Innocent Spouse process. Your responses are critical to the accuracy of this research.

We have sent questionnaires to a random sample of taxpayers who have used the Innocent Spouse process. All responses will be anonymous to the IRS, and your participation is voluntary. We will group your responses with others, so that no single reply can be traced back to an individual. If you have any questions about this survey, please feel free to call the Survey Helpline at 1-866-960-7897.

The IRS is committed to improving its performance and service to the public. An important step in this process is to gather reliable information from those who have had contact with IRS services and employees. Your honest opinions will help bring about these improvements.

Thank you in advance for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Peter Webb".

Dr. Peter Webb  
Project Director