

**2014 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-13-397*

**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. The Board initiates this annual survey with the objective of better understanding what influences taxpayers' tax compliance, their opinions of the IRS, and their customer service preferences—and how these taxpayer views change over time.

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

The findings from this survey will provide the Board with a broader taxpayer context that informally aids Board members in their review of the performance of current IRS taxpayer service and enforcement programs designed to improve voluntary compliance; and in the Board's deliberations on related IRS budget recommendations, proposals for strategic performance measures, and other matters, which fall under the Board's statutory responsibility to oversee the IRS in its administration of internal revenue laws.

**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 input needed to provide a broader taxpayer context that informally aids Board members in their review of the performance of current IRS taxpayer service and enforcement programs designed to improve voluntary compliance; and in the Board's deliberations on related IRS budget recommendations, proposals for strategic performance measures, and other matters, which fall under the Board's statutory responsibility to oversee the IRS in its administration of internal revenue laws.

**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, and no sensitive personally identifiable information will be compiled by the vendor as part of the database for this survey, nor passed along to the IRS Oversight Board. Additionally, the vendor has signed a non-disclosure agreement as part of the contract with the Oversight Board and will take steps that ensure specific records cannot be tied 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 sensitive personally identifiable information will be collected.

**12. Burden of Information Collection**

The study will be conducted via a 22.6 minute telephone survey. Our target number for completed surveys is 1,000. It is estimated that more than a thousand interviews will need to be conducted to achieve this goal. Of the 21,000 screened, it is estimated that 10% (21,000 x 10= 2,100) will agree to participate in the survey. Twenty-one hundred represents how many interviews in total, including oversamples when quotas are met and include those who only partially complete the survey. The total burden for this survey is 996 hours.

<b>Screened/Interviewed</b>	<b>No. of Respondents</b>	<b>Participation Time (minutes)</b>	<b>Burden (hours)</b>
Total Screened	21,000	0.5	<b>175.0</b>
Total Participants	2,100	22.6	<b>791.0</b>
<b>Total Burden Hours</b>			<b>966.0</b>

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**Estimated Response Rate: 10%** (2,100/21,000)

**13. Costs to Respondents**

Not Applicable.

**14. Costs to Federal Government**

\$99,283

**15. Reason for Change**

Not applicable.

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

The data will be collected using a telephone survey in August 2014. Data from the survey will contain no sensitive personally identifiable information and will be assembled into a database in which responses are anonymous and 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 and help the Oversight Board better direct the IRS.

**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 August 1 and August 31, 2014, 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 700 landline and 300 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**

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.

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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