

**SUPPORTING STATEMENT**  
**Approval Request to Conduct Customer Satisfaction Research**  
**W&I CAS Adjustments Amended Return Focus Groups Research**

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**A. JUSTIFICATION**

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

The Internal Revenue Service (IRS) enlists a balanced measurement system consisting of business results, customer satisfaction, and employee satisfaction. This initiative is part of the Service-wide effort to maintain a system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act (RRA) of 1998. This is also a result of Executive Order 12862 that requires all government agencies to survey their customers.

The Adjustments operation within the Customer Accounts Services (CAS) Operating Unit of the W&I Business Operating Division (BOD) is responsible for responding to written customer technical and account inquiries, resolving customer account issues, providing account settlement (payment options), and working related issues. W&I requires feedback from customers to continually improve the Adjustments operations. W&I solicits this feedback through customer satisfaction research.

A major component of the Adjustments service is handling Amended Returns, and this research is needed to get feedback from customers on that process.

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

The objective of this task is to do qualitative research on the CAS Amended Return processes.

The key goal of this research is to determine whether or not changes are needed to improve the e Amended Return processes.

**3. Consideration Given to Information Technology**

This task will be conducted to supplement the information and results found during the main data collection phase of the Adjustments Customer Satisfaction Survey. This task will provide richer detail to Adjustments on their customer satisfaction survey and their customers' experience with the program, with a focus on Amended Return processing.

To provide this critical information, our contractor, Fors Marsh Group (FMG) will conduct focus groups. FMG will use past respondents to the Adjustments survey that indicated they are interested in participating in future studies. FMG will make follow-up phone calls with recruited participants to ensure the desired number of participants is recruited.

The focus groups will be led by an experienced FMG moderator, who will lead discussions using a defined moderator's guide (attached). A second team member will participate in all sessions and will assist the moderator, take notes, and support reporting and analysis efforts. The moderator guide will be pre-tested by FMG staff. The IRS will have the opportunity to observe/listen to all focus groups.

The FMG Team will analyze the data, interpret the findings, and present the findings. Recommendations will be provided in a draft template of the report, followed by a revised report within five (5) business days of receiving IRS comments on the draft.

#### **4. Efforts Not to Duplicate Research**

This will be the only focus group research associated with the FY2013 Adjustments survey and the Adjustments survey is the only study currently conducted that provides the opportunity to hear from Adjustments customer base on a broad range of customer service issues, with the objective of identifying how to prioritize strategies for improving customer satisfaction.

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

The focus group research has been designed to minimize burden on respondents. The time to participate in the study has been carefully considered. Each respondent will be allowed to participate in only one focus group. This will aid in decreasing respondent burden.

#### **6. Consequences of Not Conducting Collection**

Without conducting the Adjustments survey, CAS would be unable to meet corporate goals and would fall short of meeting the IRS goal of using a Balanced Measurement System. This focus group research provides an opportunity to drill down into the specific experiences with Amended Return processing and will add the richness of a qualitative component to the overall research endeavor.

#### **7. Special Circumstances**

There are no special circumstances. The information collected will be voluntary and will not be used for statistical purposes.

#### **8. Consultations with Persons Outside the IRS**

The same contractor that administered the Adjustments survey will conduct this focus group research.

#### **9. Payment of Gift**

\$50 per participant

The justification for this is that without it, the contractor may not be able to attract subjects to participate in this study. Offering incentives for participating in this type of research is a standard industry practice.

#### **10. Confidentiality**

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and the vendor 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 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 to the extent allowed by law 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 focus group research will not contain or collect tax return or taxpayer information. Focus group research 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 to the extent allowed by law of the 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 a personal or sensitive nature.

**12. Burden of Information Collection**

The research has been designed to minimize burden on the respondents. The time that a respondent takes to participate in the research has been carefully considered and only the most important areas are being discussed. The respondent will participate in only one research study. This will aid in decreasing respondent burden. We estimate contacting 56 participants to recruit 12 participants needed for the focus group sessions (2 sessions with 6 participants in each). The total burden estimate for recruiting and administering the focus groups with 12 participants is 11.63 hours.

**BURDEN HOURS**

Category of Respondent	No. of Respondents	Participation Time	Burden Hours
Recruiting 14 participants	14	4 minutes	.93
Recruiting 42 non-participants	42	1 minutes	.7
Participation by 12 participants	12	50 minutes	10
<b>Totals</b>			<b>11.63 hrs</b>

Total minutes = 56+42+600= 698 minutes or 11.63 hours

**Total Burden = 11.63 hrs**

**13. Costs to Respondents**

N/A

**14. Costs to Federal Government**

\$10,716.48

**15. Reason for Change**

N/A

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

Feedback collected provides useful information, but it does not yield data that can be generalized to the overall population. Findings will be used for process improvement, but are not for publication or other public release.

The recruiting of the sample is the responsibility of the contractor.

The 12 participants will provide qualitative insights regarding Amended Return processing.

The contractor will hold the identities of respondents anonymous to the extent permitted by law. The contractor will not provide the IRS with data or status updates that are linked to individual respondents. This data will not include any individually identifying information such as name, address, or taxpayer identification number.

**17. Display of OMB Approval Date**

N/A

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

N/A

**19. Dates collection will begin and end**

Collection will begin as early as February 1, 2014 and will end prior to December 31, 2014.

**B. STATISTICAL METHODS**

Data collection will not apply statistical methods. A qualitative analysis of respondents' experiences will be performed. There are no plans to publish or otherwise release this information.

**1. Universe and Respondent Selection**

The sampling frame consists of Adjustments customers.

**2. Procedures for Collecting Information**

The contractor will recruit participants and will be responsible for establishing procedures for data collection. The contractor will prepare the data and conduct data analysis in accordance with accepted industry standard procedures.

The contractor will conduct focus groups by telephone. The contractor will recruit 12 participants; that quantity is sufficient to discover ways to make the survey clearer and more user friendly.

**3. Methods to Maximize Response**

Standard procedures will be used in order to obtain the highest response rate possible for the focus groups. The contractor will recruit focus group participants and conduct the focus group research. To encourage participation, the contractor will be offering a \$50 incentive.

**4. Testing of Procedures**

The purpose for this OMB approval application is to conduct focus group research to supplement the CAS Adjustments survey.

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

For questions regarding the focus group research, contact:

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*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 1545-1349. 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.*

**Attachments**

**A: Visual Aids to be used during focus groups**

**B: Moderator's Guide**