

**Supporting Statement
Approval Request to Conduct Interview Research
(OMB #1545-1349)**

**W&I 2014 AUR Reporting Compliance Telephone Interview Reporting
Compliance Customer Satisfaction Survey**

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, we seek to obtain OMB approval.

This collection of information is necessary to enable W&I to garner customer feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the W&I's customer service programs. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the IRS and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

2. Purpose and Use of the Information Collection

Six one hour telephone interviews will be conducted with one **participant each** to concentrate on the 'CP2000' letter for the Reporting Compliance Program for the (AUR) program only. We would like to know the taxpayers' experience when receiving the letter and the IRS (i.e., expectations, wait time, what was confusing, what would improve their experience, etc.). The information collected will help the IRS provide better service to customers. We want to ensure that we have captured the key factors that drive taxpayer satisfaction with interactions with IRS Reporting Compliance staff.

AUR

The AUR program is responsible for notifying taxpayers of and resolving discrepancies between the income reported on their tax returns and the income information reported to the IRS by third-party payers. Consequently, contacts frequently result in additional assessments of tax, interest, and penalties. In this context, the traditional definition of a satisfied customer is not applicable. Primary measures of satisfaction include taxpayer perceptions with regard to having been treated courteously, respectfully and with professionalism. A challenge within the context of AUR is separating the taxpayers'

feelings regarding the fairness of the tax law or the outcome of the contacts from the experience of their interactions with the program.

3. Consideration Given to Information Technology

Not applicable

4. Duplication of Information

No similar data are gathered or maintained by W&I or are available from other sources known to W&I.

5. Reducing the Burden on Small Entities

Not applicable

6. Consequences of Not Conducting Collection

Without these types of feedback, W&I Reporting Compliance would not have information to adjust its services to meet individual taxpayer needs.

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 SBSE AUR

Not applicable

9. Payment or Gift

A stipend of \$40 per participant will be provided. This is an industry-standard amount for participating in this form of research.

10. Confidentiality

No PII will be collected during the interviews. The Moderator will indicate that no names will be used in the final report. Also, the data returned to IRS will have no identifying information relating specific records to individual taxpayers. Nonetheless, IRS will ensure that privacy to extent allowed by law and security of the aggregated results will receive the utmost attention. Public and official access to the information will be tightly controlled. The computer files containing this tabulated information will remain password protected at all times. Data security approaching level C-2 will be accomplished using the Windows XP operating system. Digital audio files used to capture the testing sessions will be destroyed when the project is completed and there is no further need for the data. We will apply fair information and record-keeping practices to ensure protection of all taxpayers. 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 taxpayer information as well as its release 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 recruitment phase will take approximately 5 minutes per participant and 2 minutes for those not interested in participating. From prior experience, we estimate contacting 24 individuals to recruit 6 taxpayers. The response rate is estimated at 25%. Each of the six interviews will take place in the form of a one-hour conference call. Participants will dial a toll-free number at a designated date and time. The estimated burden for participants will be one hour x 6 taxpayers.

Category of Respondent	No. of Respondents	Participation Time	Burden
Recruitment for Interview - Not Interested	24	2 min	0.8 hours
Recruitment for Interview - Participants	6	5 min	0.5 hours
Participation in Interview	6	60 min	6.0 hours
Total Burden			7.3 hours

13. Costs to Respondents

No costs are anticipated.

14. Costs to Federal Government

The anticipated cost to the Federal Government is approximately \$12,552.76 for the six telephone interview sessions. These costs are comprised of: interview recruiting costs, costs to moderate the sessions, create a summary, telephone conference call costs, and participation incentive fees.

15. Reason for Change

Not applicable.

16. Tabulation of Results, Schedule, 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 general service improvement, but are not for publication or other public release.

Although the W&I does not intend to publish its findings, W&I will disseminate the findings when appropriate, strictly following "Guidelines for Ensuring the Quality of Information Disseminated to the Public.", and will include specific discussion of the limitation of the qualitative results discussed above.

17. Display of OMB Approval Date

We are requesting no exemption.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities comply with the requirements in 5 CFR 1320.9.

19. Dates collection will begin and end

April 1, 2015 – June 30, 2015

B. STATISTICAL METHODS

1. Universe and Respondent Selection

The activities under this clearance involve samples of self-selected customers selected to cover a broad range of customers or to include specific characteristics related to certain products or services. Results will not be used to make statements representative of the universe of study, to produce statistical descriptions (careful, repeatable measurements), or to generalize the data beyond the scope of the sample.

Taxpayers who participated in one of the 2013 Reporting Compliance mail customer satisfaction surveys (AUR, CCE, and ISP) indicated their willingness to participate in future research at the end of the survey and provided their phone number and/or email address to be contacted.

Six interviews will be conducted with one participants each who will be asked questions regarding the CP-2000 Notice. Each interview will be limited to 60 minutes.

2. Procedures for Collecting Information

W&I expect to use telephone data collection methods, both for recruiting and for conducting the interviews. The interviews will be moderated by professional moderators at ICF International.

3. Methods to Maximize Response

Standard procedures will be used in order to obtain the highest response rate possible for the usability testing. The contractor will recruit usability testing participants and conduct the usability testing research. To encourage participation, the contractor will be offering a \$40 incentive.

4. Testing of Procedures

No pretest is necessary for these interviews as W&I has evidence from previous research that the research procedures to be used for this task are successful.

5. Contacts for Statistical Aspects and Data Collection

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Attachments

- A: Usability Testing Screener's Guide
- B: Usability Testing Moderator's Guide