

SUPPORTING STATEMENT
Approval Request to Conduct Customer Satisfaction Research
Wage and Investment Customer Accounts Service (CAS)
Injured Spouse Fiscal Year (FY) 2015 Focus Group Research

CAS Injured Spouse Customer Satisfaction FY2015 Knowledge Gap Testing Research

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 Injured Spouse operation within 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 require feedback from customers to continually improve the Injured Spouse operations. W&I solicit this feedback through customer satisfaction research.

The Injured Spouse Customer Satisfaction Survey 2014 Annual Report showed that customer satisfaction is low among taxpayers who contact the IRS. Low proportions of taxpayers are satisfied with Customer Service Representatives' (CSRs) knowledge about the Injured Spouse process. This research is needed to provide insight on deficiencies in CSR knowledge of the Injured Spouse process.

2. Purpose and Use of the Information Collection

The objective of this task is to conduct a focus group with past Injured Spouse survey respondents, who consented to be contacted for further IRS research, to learn more about their experiences when they called the Injured Spouse program during their case. The key goal of this research is to increase our understanding of knowledge areas where CSRs may need additional training.

3. Consideration Given to Information Technology

Remote Focus Group Testing – The Fors Marsh Group (FMG) Team conducts remote focus group testing with participants who live in geographically diverse areas. To accomplish this, FMG will use telephone conferencing to interact with participants. Injured Spouse customers can participate remotely from anywhere in the country by using a program such as Zoom or the

GoToMeeting™ online platform. In addition to the many benefits to the participant, this technology has a wide variety of advantages for researchers:

- **Representativeness:** Sample comprised of customers around the country rather than around a city
- **Cost:** Fewer resources spent on travel and facility costs and more spent collecting customer data
- **Timing:** More sessions can be conducted in shorter times with less set-up and travel time
- **Moderator control:** Moderators can facilitate conversation, show videos and other multimedia, while also letting participants show their screens
- **Client Access:** Clients can watch and listen to sessions remotely anywhere in the world.

4. Duplication of Information

This will be the only focus group research associated with knowledge gaps among CSRs regarding the Injured Spouse program. This is the only study currently conducted that provides the opportunity to hear from the Injured Spouse 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 study. This will aid in decreasing respondent burden. Small entities are not affected.

6. Consequences of Not Conducting Collection

Without the focus group, IRS will not have the feedback needed to improve customer satisfaction in the areas of contacting the IRS regarding their case. The focus group research provides an opportunity to drill down into why respondents gave particular survey responses 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 Agency

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

9. Payment or Gift

\$75 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. 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 focus group research has been designed to minimize burden on the respondents. The time that a respondent takes to participate in the focus group research has been carefully considered and only the most important areas are being discussed. The respondent will participate in only one focus group research study. This will aid in decreasing respondent burden. We estimate contacting 81 taxpayers to recruit 9 needed for the focus group session. The total burden estimate for recruiting and administering the focus group session is 12.62 hours.

BURDEN HOURS

Category of Respondent	No. of Respondents	Participation Time	Burden Hours
Recruiting 11 participants (for 9 to show)	11	5 minutes	.92
Contacting 81 contacts	81	2 minutes	2.7
Participation by 9 participants	9	60 minutes	9
Totals			12.62

13. Costs to Respondents

There are no costs to respondents.

14. Costs to Federal Government

\$11,710.56

15. Reason for Change

This is a new collection.

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 service or training improvement, but are not for publication or other public release. We estimate contacting 81 taxpayers to obtain 9 needed for the focus group. The total burden estimate for recruiting and administering the focus group session is 12.62 hours.

The recruiting of participants is the responsibility of the contractor. The contractor will employ both an online screener and a telephone screener for recruitment. The online screener will be used for participants who provided their email address in the IRS Injured Spouse Survey as the means of contacting them for future research and a telephone screener will be used to recruit participants who only provided a telephone number within the survey future research.

The 9 participants will provide qualitative insights to supplement Injured Spouse survey responses.

The contractor will perform the analysis of this qualitative information to augment the information obtained from the survey responses. The ultimate goal of the research is to improve overall satisfaction with the Injured Spouse program.

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

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 will begin and end

Collection will begin as early as April 1, 2016 and will end prior to June 1, 2016.

B. STATISTICAL METHODS

This task will be conducted to supplement the information and results found during the main data collection phase of the Injured Spouse Customer Satisfaction Survey. This task will provide richer detail to the Injured Spouse Program on their customer satisfaction survey and their customers' experience with the program. IRS will be testing the current survey as well as gaining insight on the taxpayers' experiences with the Injured Spouse Program.

To provide this critical information, our contractor FMG will conduct focus group research. In the focus group, participants will discuss their interaction with CSRs, the information they received, and the information they needed through the Injured Spouse process.

The FMG Team will conduct a remote focus group session (see explanation below) to ensure taxpayer experiences and needs are understood and integrated into the research program. The research will also serve to ensure that IRS has taxpayer insight as to the gaps in CSR knowledge with respect to the Injured Spouse program. Information gleaned from this research could inform CSR training with the goal of improving taxpayer satisfaction.

The recruitment pool for the focus group was obtained at the conclusion of the Injured Spouse survey where participants were asked for their willingness to participate in future research. FMG will e-mail or call with these consenting survey respondents to invite their participation in the focus group. A total of 11 taxpayers will be recruited for 9 to show. FMG will recruit participants with varying characteristics such as customer type, census region, and/or population density (high, medium, low).

The focus group session will be led by an experienced FMG Team facilitator, who will lead discussions on established topics defined within a moderator guide. A second team member will participate in the sessions and will assist the facilitator, take notes, and support reporting and analysis efforts. The overall approach to this testing is structured and clinical. The moderator guide will be pre-tested by FMG staff. The IRS will have the opportunity to observe all focus group tests remotely over the phone.

The FMG Team will analyze the data, interpret the findings, and present the findings. Findings and analyses will indicate the themes of taxpayer feedback in qualitative (e.g., participant positive, negative, and open-ended comments) data, as well as the prevailing opinions of the participants. FMG will focus on maximizing the qualitative measurement, and specifically, will highlight recommendations to improve programs, procedures, and future research efforts based on actual end user (i.e., taxpayer) input. Recommendations will be prioritized (high, medium and low) based on participants' difficulties and the relative importance to the IRS. FMG will deliver a draft template of the report, and a revised report within five (5) business days of receiving IRS comments.

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

1. Universe and Respondent Selection

The sampling frame consists of Injured Spouse 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 the focus group session by telephone. The contractor will recruit 9 participants; that quantity is sufficient to discover key knowledge areas on which to train CSRs.

3. Methods to Maximize Response

Standard procedures will be used in order to obtain the highest response rate possible for the focus group session. The contractor will recruit participants and conduct the focus group research. To encourage participation, the contractor will be offering a \$75 incentive.

4. Testing of Procedures

The purpose for this OMB approval application is to conduct focus group research on CSR knowledge and interactions. FMG will conduct the focus group session remotely over the phone in order to interact with the participants. Injured Spouse customers can participate remotely from anywhere in the country by using a program such as Zoom or GoToMeeting™ online platform.

5. Contacts for Statistical Aspects and Data Collection

For questions regarding the Injured Spouse Focus Groups, 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, Special Services Section, SE:W:CAR:MP:T:M:S - Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

Attachments

A: Screener's Guide

B: Moderator's Guide