

## Appendix B

Office of Management and Budget (1545-1432)  
CUSTOMER SATISFACTION  
Summary of Projects Submitted for Approval and Results of Data Collections  
(2013-2016)

**Control #:** CS-13-389                                 **CANCELLED**                                 **Re:** Outreach Education Survey  
**Participants:** NA  
**Data Collection Began:** NA     **Data Collection Ended:** NA                                 **Burden Hours:** NA  
**Cost:** \$ NA     **Response Rate:** NA  
**Purpose:** To monitor customer satisfaction over time and identify improvement opportunities including communication products and skills for OPR outreach and educational products.  
**Findings:** Cancelled because OPR leadership decided that administering this survey was not the best use of OPR resources  
**Actions Taken/Lessons Learned:** NA

**Control #:** CS-13-390   **Re:** Enrolled Retirement Plan Agent  
**Participants:** 299 (299 Requests)  
**Data Collection Began:** 1/13     **Data Collection Ended:** 2/13     **Burden Hours:** 15  
**Cost:** \$0                                 **Response Rate:** 100%  
**Purpose:** The survey feedback is used to measure the effectiveness of the Enrolled Retirement Plan Agent Special Enrollment Examination (ERPA-SEE) and resource material and to make improvements as necessary. Certain demographic information will be used to understand the population of ERPAs (credentials, job description, and number of years in practice) in order to provide adequate test preparation materials and to plan for meaningful content in periodic newsletters developed by the Contractor, American Institute of Retirement Planners, LLC (AIRE).  
**Findings:** All ERPA-SEE candidates participated in the voluntary survey. The ERISA Outline Book was the most common primary form of preparation for the exam although combinations of other materials were used. Most candidates found the examination to be difficult to very difficult but indicated sufficient time to complete the examination was allotted. A large percentage of candidates are ASPPA credentialed members although a relatively high percentage is not credentialed. Most candidates have been practicing in the retirement benefits field over 10 years.  
**Actions Taken/Lessons learned:** After a review of the candidate verbatim responses when asked, "What can AIRE do to improve your experience or make future examinations more meaningful and beneficial to you", two recurring themes and issues were identified. Several candidates suggested improvements in the quality of the study materials, such as better materials in general, a study guide in addition to the ERISA Outline Book, and more in-depth recorded review sessions. The majority of the survey respondents highlighted the excellent work that AIRE is doing with administering this test. Very few constructive comments were received; however, the constructive comments centered on suggestions to make the wording of the questions clearer and to more thoroughly review the questions and COLA Summary for accuracy. The Return Preparer Office (RPO) will address these issues with AIRE in preparation for the 2014 testing windows and will seek to make improvements if necessary.

**Control #:** CS-13-393   **Re:** Indian Tribal Government  
**Participants:** 143 (692 Requests)  
**Data Collection Began:** 5/13     **Data Collection Ended:** 7/13                                 **Burden Hours:** 47  
**Cost:** \$407                                 **Response Rate:** 21%  
**Purpose:** ITG conducted the 2013 Customer Satisfaction Survey to obtain feedback from our customers that will allow us to measure customer satisfaction with our products and services. This research is an important part of measuring our performance within the context of the aforesaid "Customer Satisfaction" balanced measure. The information collected from this survey is important for several reasons. One, it will enable ITG to identify program areas where we are meeting our customers' expectations as well as

those areas where improvement is needed. The survey feedback will allow ITG to reallocate/assign resources within our annual Work Plan to produce and/or improve those products/services that are important to our customers. Two, it will allow us to contrast the level of customer satisfaction espoused by our customers with the results from similar surveys conducted in previous years. This annual assessment will create opportunities for us to identify areas where our initiatives are working or have failed, and will allow ITG to modify and/or design new programs and initiatives to better address our customers' needs.

**Findings:** General customer satisfaction shows relative consistency of responses between the last 3 surveys. For example, question 2, 9, and 12 have ranked in the top 5 in each of the surveys, indicating that ITG still needs to effect improvements in the opinion of their customers. Conversely, ITG has made significant progress over the past 3 surveys in areas relating to question 10. ITG should review the issues/actions that relate to those areas to see if it can leverage from those efforts to effect similar improvements in other areas. Customer's satisfaction relating to compliance actions was similarly ranked. The lowest figure calculated in the difference column in Table 4 was 33, which occurred with question (statement) 36. This question concern the communication from the ITG specialist in regards to the additional information requests. This might be area where ITG could focus efforts. It is interesting to note that in this section, usually the most contentious, very few respondents rated ITG as "bad" in any of the compliance categories. We also looked at the survey findings broken out among the nine components that make up our customer satisfaction measures. Of the six original measures used by ITG, favorable ratings have increased for three, and decreased for two. The lowest scores once again are shown in areas "Collaborate" and "Accuracy, Timeliness and Honesty". The specific questions in these areas with the lowest scores are questions 12 and 25. In the four compliance measures, some have dropped, but overall rates in these areas remain over 85%. Finally, we have provided the survey results broken out by ITG Field Group. Eastern (7280), Alaska Villages and Navajo Chapters have increased their rating of Overall Satisfaction by 7%, 4% and 9% respectively. Conversely, groups 7282 (down 19%), 7283 (down 13%) and 7284 (down 11%) dropped significantly. Oddly, it appears that many of our customers.

**Control #:** CS-13-394

**Re:** Compliance Virtual Service Delivery

**Participants:** 53 (154 Requests)

**Data Collection Began:** 9/13

**Data Collection Ended:** 7/14

**Burden Hours:** 16

**Cost:** \$300

**Response Rate:** 34%

**Purpose:** The current VSD test is an opportunity to test the feasibility of providing virtual service to taxpayers in the Compliance process. This technology was tested at the Miami, FL TAC, supported by the W&I Exam site in Austin, TX (W&I) and the SBSE Exam site in Philadelphia, PA (SB/SE). The objective of the project is to provide taxpayers who are in the compliance process with an alternative mode of service. This allows the IRS to determine if taxpayers would use VSD and provides access to face-to-face service interaction where it is currently unavailable.

**Findings:** The majority (92%) of taxpayers reported being satisfied to very-satisfied with video assistance, and 87% were satisfied with the service provided during their visit.

**Actions taken or lessons learned:** Due to the limitations of the test, it was recommended that the data only be considered exploratory and should only be used to inform decisions about potential future pilots, not decisions about full implementation. Overall, the project and survey will help inform future decisions on whether it is beneficial to conduct a larger pilot of the Virtual Service Delivery option for Exam.

**Control #:** CS-13-395

**Re:** Taxpayer Experience Survey

**Participants:** 3314 (Requests 4136)

**Data Collection Began:** 11/2013

**Data Collection Ended:** 2/2014

**Burden Hours:** 1422

**Cost:** \$ 296,000

**Response Rate:** 80%

**Purpose:** The key goals of this research were: To determine pre-filing, filing, and post-filing experiences, needs and preferences and to identify service needs of W&I taxpayers.

**Findings:** Thirty-eight percent of individual taxpayers reported that they contacted the IRS within the past 12 months; 62% of individual taxpayers had no contact with the IRS during this timeframe. With a few exceptions, channel awareness and use were similar between Tax Year 2012 and 2011, with awareness being highest for IRS.gov (78% aware) and the Toll-Free line (73%).

**Actions Taken/Lessons Learned:** A comprehensive report was provided to W&I decision makers for consideration

**Control #:** CS-13-396

**Re:** IP PIN Customer Experience Survey

**Participants:** 721 (Requests 2550)

**Data Collection Began:** 08/13 **Data Collection Ended:** 10/13

**Burden Hours:** 839

**Cost:** \$16,781

**Response Rate:** 28%

**Purpose:** The PGLD conducted the survey to get feedback from individual taxpayers who have been assigned an Identity IP PIN and who filed a return for TY 2012. The goals of the survey were to gather information on the effectiveness of IRS outreach about the IP-PIN program, taxpayer experiences with filing returns using the IP-PIN, and taxpayer experiences with contacting the IRS about the IP PIN.

**Findings:** Approximately 90% of the respondents indicated that they used the IP PIN to file their 2012 tax return. Of those respondents who used the IP PIN, 77% indicated that finding the location for the IP PIN entry on their tax return was easy or very easy. Eighty-six percent of respondents who used the IP PIN indicated that they felt the IP PIN helped protect their tax account. Seventy-five percent of respondents who used the IP PIN reported that they received their refund as quickly as expected. Of those respondents who did not use the IP PIN to file their 2012 tax return, most did not recall why or chose the “other” response option on the questionnaire. Out of the 721 survey respondents, approximately one-third contacted the IRS about the IP PIN. Among respondents who contacted the IRS about the IP PIN, a large majority chose to do so by phone. The majority (74%) of respondents who contacted the IRS indicated that they were either satisfied or very satisfied with their interaction. Approximately one-third of survey respondents indicated that they used the IRS website for information about the IP PIN. Eighty percent of those respondents indicated that they went to the IRS website to get more information about how to report ID theft.

**Actions Taken/Lessons Learned:** The majority of survey respondents reported a positive IP PIN experience. Their survey responses indicate IRS’s communication goals have met a high degree of success within this group. Most respondents did not contact the IRS and, those who did, indicated that they were satisfied with that experience. Consequently, WIRA does not have specific recommendations for improvement of the IP PIN program based on quantitative analysis of the survey data.

**Control #:** CS-13-397

**Re:** Taxpayer Attitude Survey

**Participants:** 1,500 (22,864 Requests)

**Data Collection Began:** 8/13 **Data Collection Ended:** 8/13 **Burden Hours:** 705

**Cost:** \$96,630

**Response Rate:** 7%

**Purpose:** To provide the IRS Oversight 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.

**Findings:** Large majorities of taxpayers continue to believe that it is not at all acceptable to cheat on your income taxes and to express satisfaction with their personal interaction with the IRS. Honesty is valued; with paying taxes seen as a civic duty. Large majorities of taxpayers state that it is very important that the IRS provides toll-free telephone assistance to answer questions, and well as a website for information. Accountability for those who don’t pay their fair share of taxes is strongly favored. Personal integrity is viewed as the major reason for paying taxes honestly. Also viewed as very important is that the IRS ensures that all taxpayers are honestly paying what they owe, whether these taxpayers are corporations, high income taxpayers, small businesses, or low income taxpayers.

**Actions taken or lessons learned:** The findings 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.

**Control #:** CS-13-398

**Re:** International Non-filers Survey

**Participants:** 483 (4,000 Requests)

**Data Collection Began:** 8/13 **Data Collection Ended:** 10/13

**Burden Hours:** 287

**Cost:** \$98,059

**Response Rate:** 12%

**Purpose:** The purpose of this study was to assist the IRS in understanding why “Non-Filers” do not file and to learn about their awareness of certain tax provisions and forms which apply to them.

**Findings:** The majority, 61%, of Non-Filers have lived outside the U.S. for at least 10 years. Another 14% report never living in one of the 50 states or the District of Columbia, although it should be noted that nearly half (47%) of those selecting this response live in U.S. territories

**Actions Taken/Lessons Learned:** Among those who said they had not filed a U.S. return from abroad, 43% said it was because they did not earn enough income to have a filing requirement. If income is not a factor in whether one must file, this must be communicated more effectively to individuals living abroad, as well as to the tax professionals who serve them.

**Control #:** CS-13-399

**Re:** OTC Notice Surveys

**Participants:** 4,800 (23,000 Requests)

**Data Collection Began:** 9/13 **Data Collection Ended:** 10/13

**Burden Hours:** 1,985

**Cost:** \$75,000

**Response Rate:** 7%

**Purpose:** The primary purpose of this web-based research was to understand respondent perception and comprehension for four IRS notices. Each survey was inclusive of the existing notice “Before” along with its redesigned version “After”. This enabled us to evaluate differences in perception and comprehension. By comparing these differences among pairs or against S+G benchmarks, we met our secondary objective; identifying areas that could be improved and what those potential refinements might be.

**Findings:** Comprehension: Of the 12 “After” notices tested, comprehension increased on all “After” versions for the following reasons; clearer reason for receiving the notice, clear articulation of facts, and actions. Perception: Of the 12 notices tested all were perceived equivalently or more positively than their corresponding “Before” versions

**Actions Taken/Lessons Learned:** Based on these research results the team has identified opportunities for further improvement of the after versions for the IRS to consider editing current prototypes to address key findings. Edits generally fall into either content (removing extraneous information, clarifying language, improving tone) and/or design (further simplifying charts, making key information prominent).

**Control #:** CS-13-401

**Re:** 2014 Roper Survey

**Participants:** 8,071 (99,675 Requests)

**Data Collection Began:** 9/14 **Data Collection Ended:** 10/14

**Burden Hours:** 134

**Cost:** \$54,000

**Response Rate:** 8%

**Purpose:** The objective of this research is to provide IRS data on IRS favorability trends over time through surveys of a representative sample of Americans over the age of eighteen to better understand how IRS favorability rates may correlate with relevant consumer behavior or attitudes.

**Findings:** IRS Supporters are younger, more educated, and more diverse than average and have a strong idealistic streak. They are more likely to say their jobs, the brands they buy, the technologies they own, and their community are expressions of themselves and their values – suggesting opportunities for the IRS in its communications to taxpayers to leverage technology, speak to community, and be conscious of its brand image. IRS Supporters are politically active and active recommenders of products and services they like, which means they may be a resource to encourage others on the civic responsibility to pay their taxes. The percentage of all Americans holding a favorable opinion toward the federal government has declined, with more saying they don’t know than having a negative opinion. These “don’t knows” tend to be younger and less engaged. IRS Supporters’ opinions of government are up slightly.

**Actions Taken/Lessons Learned:** The findings will provide the IRS with a broader taxpayer context that informally aids tracking IRS and government favorability, as a high-level measure of customer satisfaction, supplementing information received from other measures. They also provide insight into taxpayers’ attitudes about a number of consumer issues that could be meaningful for voluntary tax compliance as well as for how to more effectively communicate with taxpayers.

**Control #:** CS-13-413

**Re:** IRS.gov ITA Survey

**Participants:** 62,148 (928,018 Requests)

**Data Collection Began:** 11/13

**Data Collection Ended:** 11/14

**Burden Hours:** 518

**Cost:** \$0

**Response Rate:** 6.7%

**Purpose:** The primary goal of the survey is to assist in determining the ease of using ITA as well as how satisfied the customer is with the answer received when using the tool.

**Findings:** 80% of the survey participants found the tool easy to use, 70% thought the tool had answered their question, 47% determined no additional help was required, and 13% would contact the IRS to ensure the response received was correct.

**Actions Taken/Lessons Learned:** The survey has confirmed the tool is easy to use and generally answers the taxpayer's question.

**Control #:** CS-13-415

**Re:** Low Income Tax Clinic User Survey

**Participants:** 1,143 (Requests 2,254)

**Data Collection Began:** 2/14

**Data Collection Ended:** 6/14

**Burden Hours:** 448

**Cost:** \$106,149

**Response Rate:** 51%

**Purpose or Objective:** This study was developed with the goal of learning more about taxpayers who are eligible for help from LITCs —awareness and use of LITC services, the types of issues for which they would consider using clinics, demographic information, and other items

**Findings:** LITC Awareness: About half of all LITC-eligible taxpayers hired a tax preparer to complete their federal tax return, though this was at 75 percent among Spanish-Speaking Eligibles – who also were more likely to say they use a Paid Preparer or Rep to contact IRS on their behalf. About 30 percent of all eligible taxpayers were aware of an organization outside the IRS that helps taxpayers with IRS problems. Among the aware, only about 10 percent knew the name of the organization is “Low Income Taxpayer Clinic.” LITC Use: About 2 out of 3 LITC eligible taxpayers stated they were likely or very likely to use an LITC if they had a need for its services. Tax Interactions: Fourteen percent of the Eligibles have received an IRS notice/letter and responded mainly with a letter or phone call to the IRS or to an advisor. Eight to ten percent reported having had a problem with the IRS related to filing/payment of taxes – most involving taxes owed. LITC Interactions: Participants indicated they were willing to travel 20-30 minutes to a clinic. In-person meetings and meetings at a community services center were preferred by over 75 percent of all eligibles taxpayers. Only about 10 percent were willing to interact by computer or videoconference. Language: More than 90 percent of all respondents stated they prefer to discuss their taxes in English, compared to about 20 percent of Spanish speakers. Over 75 percent of Spanish Speakers report that they prefer speaking Spanish during tax discussions. Education: A majority of all eligibles have some college experience. There are differences in this measure by total vs. Spanish speaking, with Spanish speakers having considerably lower education levels. Specifically, over 30 percent of Spanish speakers' highest level of education was less than a high school degree, with 29 percent reporting only an Elementary school education, compared to less than ten percent of the total eligible (only three percent reporting just an Elementary school education). Demographics: A majority of Total Eligibles have some college experience, and about one-fifth have a long-term disability. There are differences in those two measures by Total vs. Spanish-Speaking, with other expected demographic differences as well.

**Actions Taken/Lessons Learned:** The findings will be combined with other organizational information to educate taxpayers about the LITCs and their services. Knowing the characteristics of those eligible to use LITCs will help tailor messages to taxpayers. The findings were summarized in TAS's 2014 Annual Report to Congress. <http://www.taxpayeradvocate.irs.gov/Media/Default/Documents/2014-Annual-Report/Low-Income-Taxpayer-Clinic-Program-A-Look-at-Those-Eligible-to-Seek-Help-from-the-Clinics.pdf>

**Control #:** CS-13-416

**Re:** CSCO Survey Card

**Participants:** 120 (4,000 Requests)

**Data Collection Began:** 5/14

**Data Collection Ended:** 7/14

**Burden Hours:** 3

**Cost:** \$689

**Response Rate:** 3%

**Purpose:** The objective of the CSCO Postcard Survey Test is to study the effectiveness of administering a customer satisfaction survey through insertion of a brief postcard questionnaire into the CSCO closing

letter. Currently, a customer satisfaction survey administered by phone collects information for this purpose. The objective of the current study is to determine a postcard survey could be used to replace the current phone call back survey.

**Findings:** Satisfaction ratings were similar between modes when comparing modes for Non-filers only or Balance Due only. The CSCO insert's letter indicators allow for enhanced understanding of how specific letters relate to components of satisfaction. The CSCO insert mode imposes fewer burdens on taxpayers when compared to the current full survey. The postcard takes approximately 2 minutes to complete and is less likely to exhaust respondents and adversely impact response quality. The CSCO insert mode has potential to increase coverage of the CSCO population if adopted as an automatic enclosure for outgoing closing letters from Correspondex. Respondents to the CSCO insert did not have to provide a contact phone number to participate.

**Actions Taken/Lessons Learned:** Data collection efforts may benefit from allowing taxpayers longer than a month to respond to the survey. Nineteen surveys were submitted in the month following the close of data collection. Including a month identifier on the survey insert would help keep track of the month of interaction while giving taxpayers more time to respond (eg. 2 months). Pacific Consulting Group provided cost estimates scanning the CSCO insert versus the costs for the current full CSCO survey. The estimated annual cost of administration for the CSCO insert is approximately \$106,000 less than that of the full CSCO survey.

**Control #:** CS-13-417

**Re:** Forrester Research Omnibus

**Participants:** 77 (100 Requests)

**Data Collection Began:** 11/13      **Data Collection Ended:** 12/13      **Burden Hours:** 25

**Cost:** \$10,127      **Response Rate:** 70%

**Purpose:** The IRS needs to ensure our tax administration initiatives are cost efficient and based on the best available research. To do this, we need consumer technological demographic data to help us better understand taxpayers' attitudes toward technology, as well as research tools, research subscription services, and consulting services to produce customized data products and ensure we interpret and apply that data in a way consistent with industry best practices

**Findings:** Those under the age of 35 and those with income less than 35K indicated they would make regular payments at a TAC at a higher rate than the other age and income categories. Also, 65% indicated they would communicate with the IRS through a secure account log in if we created it. Those 55+ (55%) had a lower percent who indicated they would use it as did those with income less than 35K (58%).

**Actions Taken/Lessons Learned:** This was a once time survey and no action were needed.

**Control #:** CS-13-427

**Re:** JKLOS Conjoint Survey

**Participants:** 2,303 (5,750 Requests)

**Data Collection Began:** 5/14      **Data Collection Ended:** 6/14      **Burden Hours:** 1,841

**Cost:** \$ 73,214      **Response Rate:** 40%

**Purpose:** The main objective of this project was to determine how tax-related task attributes, service channel attributes, and barriers/perceived burden impact online service channel selection among taxpayers. This comparative value analysis process evaluated online service channel options for use by taxpayers.

**Findings:** Results indicate that creating alternative methods for getting the status of a case has the most potential for migration. Currently, taxpayers only have one option for checking the status of their case – contacting the IRS by phone. However, findings show that adding just one alternative service channel for this task reduces phone preference by 48% to 62% depending on which new service channel the IRS offered in addition to the phone. An automatic text notification option shifts the most taxpayers away from the phone (62%). The model also shows that providing secure message as an option creates the highest preference shift for all applicable tasks as a potential service channel addition.

**Actions Taken/Lessons Learned:** Wage and Investment Research and Analysis (WIRA) shared results and recommendations with Compliance, Online Services, the Service on Demand team, the Service Approaches team, and other internal organizations. In a follow-up conversation with the Service on Demand team, the team leaders expressed that the study findings had been integrated into the ranking criteria for new projects and influenced service decisions.

**Control #:** CS-14-441 **Re:** TEGE Stay-Exempt Web-based Training  
**Participants:** 2,600 (42,000 Requests)  
**Data Collection Began:** 1/14 **Data Collection Ended:** 9/14 **Burden Hours:** 170  
**Cost:** \$900 **Response Rate:** 6.2  
**Purpose:** To provide the [www.StayExempt.irs.gov](http://www.StayExempt.irs.gov) team with a user-feedback tool to report problems and provide feedback regarding the exempt-organization training courses.  
**Findings:** This method was successful in alerting the Stay-Exempt team of any issues with the courses, but we found that using an email address for responses will supply the TEGE EO with feedback and error alerts. This survey didn't give us a way to answer each user's questions 1-on-1. We could only to fix issues and get a consensus on the quality of the courses. We learned that the courses overall were found "very effective" by the majority of respondents. Issues presented through feedback were quickly corrected. Our courses were changed to an "email-feedback" system to accommodate our needs in October. Survey has ended and will not need to be continued.  
**Actions taken or lessons learned:** The Stay-Exempt team began reformatting all courses – which included an email address for responses instead of a formal survey. There are only a few courses that haven't been reformatted to include the email address – and those will have the course survey links replaced with the email link in Feb. 2015.

**Control #:** CS-14-443 **Re:** Procurement Contractor Survey  
**Participants:** 490 (2,796 Requests)  
**Data Collection Began:** 11/14 **Data Collection Ended:** 11/14 **Burden Hours:** 87  
**Cost:** \$593 **Response Rate:** 17%  
**Purpose:** To determine our contractors' satisfaction with the service provided by IRS Procurement and to look for opportunities to improve our service to them.  
**Findings:** We found that 83.3% of IRS Procurement contractors were satisfied with the service provided, 5.5% were dissatisfied and 11.2% were neutral. We received a total of 255 comments consisting of positive and negative responses. We categorized these positive and negative comments according to issues regarding Communication, Customer Burden, Professionalism, Timeliness and Other/Non-Actionable. The majority of the positive comments received focused on Professionalism, which we define as "Courtesy, concern and reasonable manner expressed by servicing personnel." The majority of the negative comments were with regards to Customer Burden, which we define as "Comments dealt with not knowing who to contact, not receiving updates or changes in policies and procedures, and lack of standardized processes."  
**Actions Taken/Lessons Learned:** The results of this survey were passed on to all our IRS Procurement managers for them to share with their employees and to discuss possible improvement opportunities especially in the areas of Customer Burden and Communication. On the survey, we give the contractor the option to be contacted if they require assistance or would like to discuss the survey and IRS Procurement's service. We received 26 requests to be contacted. Our office, Office of Procurement Support Services, called each contractor to discuss their issues. A few contractors indicated they had trouble receiving payment and didn't know who to contact. We worked with the Contracting Officers and the payment office to help them receive the payments due to them. To our knowledge, all contractors received their payments as a result of this effort.

**Control #:** CS-14-444 **Re:** Taxpayer Attitude Survey  
**Participants:** 1,516  
**Data Collection Began:** 814 **Data Collection Ended:** 8/14 **Burden Hours:** 710  
**Cost:** \$99,283 **Response Rate:** 7%  
**Purpose:** To provide the Oversight 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 compliance.  
**Findings:** Large majorities of taxpayers continue to believe that it is not at all acceptable to cheat on your income taxes and to express satisfaction with their personal interaction with the IRS. Solid majorities also indicate that they trust the IRS to fairly enforce tax laws and to help them understand their tax obligations.

Honesty is valued; with paying taxes seen as a Civic duty. Large majority of taxpayers state that it is very important that the IRS provides toll-free telephone assistance to answer questions, as well as a website for information. Accountability for those who don't pay their fair share of taxes is strongly favored. Personal the IRS ensures that all taxpayers are honestly paying what they owe, whether these taxpayers are corporations, high income taxpayers, small businesses, or low income taxpayers. Of those likely to use IRS toll free assistance, taxpayers indicate they are willing to wait an average of 14 minutes to speak to an IRS representative.

**Actions Taken/Lessons Learned:** The findings 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 Boards statutory responsibility to oversee the IRS in its administration of internal revenue laws.

**Control #:** CS-14-446

**Re:** SBSE ID Theft Survey

**Participants:** 359 (2,000 Requests)

**Data Collection Began:** 8/14

**Data Collection Ended:** 9/14

**Burden Hours:** 96

**Cost:** \$19,453

**Response Rate:** 18%

**Purpose:** Target identity theft victims to understand their issues, and get their perspective on the services they received in dealing with IRS and SB/SE as to where improvement opportunities might lie.

**Findings:** ID Theft victims report that it took too long to resolve their issues; IRS needs more education/training for their representatives; too long of a wait for refunds; too long on hold for phone calls; need better communication. Many ID Theft victims are very satisfied with the way the IRS handled their case.

**Actions Taken/Lessons Learned:** ID Theft continues to actively monitor the findings as legislated.

**Control #:** CS-14-448

**Re:** On-Line Payment Agreement

**Participants:** 1,311 (5,000 Requests)

**Data Collection Began:** 1/15

**Data Collection Ended:** 3/15

**Burden Hours:** 171

**Cost:** \$5,000

**Response Rate:** 26%

**Purpose:** The purpose of the survey was to determine why taxpayers selected the method used to establish their streamlined installment agreement and to gauge awareness of the online payment agreement program.

**Findings:** More than 70 percent of the 1311 taxpayers responding to the mail survey stated they requested a streamlined installment agreement by contacting an IRS representative at the toll free number (800-829-1040). More than half of those taxpayers stated they did so because they preferred to talk to a person at the IRS. Most taxpayers were either very satisfied or satisfied with the process they used to obtain their installment agreement.

Taxpayer awareness of the online payment agreement option was split among respondents with only a five percent difference in favor of those unaware it was an available option. When asked if they would consider requesting an installment agreement online, more than half said they might consider it.

Taxpayers who tried to obtain an on line payment agreement, but were unsuccessful, stated their largest hurdles were not having or not remembering an OPA system specific Personal Identification Number.

**Actions taken or lessons learned:** Results have just been shared with the Small Business Self Employed Collection Division at the IRS and there has been insufficient time in which the client can formulate a plan of action using the results of the survey. Finance, Research & Strategy has a process in place to follow up with the client at specified intervals post project to determine what, if any, actions have been taken as a result of the survey administered.

**Control #:** CS-14-449

**Re:** IRS Notice Effectiveness

**Participants:** 1,600 (223,828)

**Data Collection Began:** 10/14

**Data Collection Ended:** 10/14

**Burden Hours:** 520

**Cost:** \$30,200

**Response Rate:** 7%



**Purpose:** The primary purpose of this web-based research was to understand respondent perception and comprehension for four IRS notices. Each survey was inclusive of the existing notice (Before) along with its redesigned version (After). This enabled us to evaluate differences in perception and comprehension. By comparing these differences among pairs or against S+G benchmarks, we met our secondary objective; identifying areas that could be improved and what those potential refinements might be.

**Findings:** Comprehension: Of the four "After" notices tested, comprehension increased on all but one "After" version for the following reasons; clearer reason for receiving the notice, clear articulation of facts, and actions. The LT27 had slightly lower comprehension scores due to lack of clarity of some of the notice's facts. Perception: Of the four notices tested all were perceived equivalently or more positively than their corresponding "Before" versions.

**Actions taken or lessons learned:** Based on these research results the team has identified opportunities for further improvement of the after versions for the IRS to consider editing current prototypes to address key findings. Edits generally fall into either content (removing extraneous information, clarifying language, improving tone) and/or design (further simplifying charts, making key information prominent).