

Supporting Statement

OMB Information Collection (ICR) Approval Request to Conduct

Approval Request to Conduct Cognitive and Psychological Research
(OMB #1545-1349)
FY 2020 Customer Experience Expectations and Needs Focus Group (CEEN)

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 Internal Revenue Service (IRS) uses a balanced measurement system consisting of business results, taxpayer satisfaction, and employee satisfaction. The use of these balanced organizational performance measures is mandated by the IRS Restructuring and Reform Act of 1998. Executive Order 12862 also requires all government agencies to survey their taxpayers and incorporate taxpayer experience in their process improvement efforts. Additional guidance and industry best practices indicate the importance of understanding customer experience, expectations and needs when looking to make operational improvements. There is also some research that indicates an improved customer experience can lead to improved compliance.

2. Purpose and Use of the Information Collection

The overall objective of this task is to survey SB/SE taxpayers regarding their pre-filing, filing, and post-filing needs and preferences. The key goals of this research are to Solicit SB/SE taxpayer feedback on the various aspects of the taxpayer experience including satisfaction with IRS interactions and tax administration as a whole, Measure SB/SE taxpayer expectations for interactions with the IRS, Measure SB/SE taxpayer needs for compliant tax administration, and Measure SB/SE taxpayer awareness and use of IRS products and services.

3. Consideration Given to Information Technology

Survey will be administered via phone and /or face to face. (focus groups)

4. Duplication of Information

Similar data is not gathered or maintained by SB/SE or available from other sources known to SB/SE.

5. Reducing the Burden on Small Entities

Small businesses or other small entities may be involved in these efforts but SBSE will minimize the burden on them by sampling and communicating with their representatives when appropriate. The estimate for the number of Small Business records is between 3 percent to 4 percent of the total population available to sample. Additionally, this survey is voluntary; therefore, entities may choose not to participate if they deem it too burdensome.

6. Consequences of Not Conducting Collection

SB/SE initiatives fall under the IRS goal to “*IMPROVE SERVICE TO MAKE VOLUNTARY COMPLIANCE EASIER and ENFORCE THE LAW TO ENSURE EVERYONE MEETS THEIR OBLIGATION TO PAY TAXES.*” If the requirement is not funded, SB/SE will not have the external measures used to assess their success in meeting IRS goals. This will also cause SB/SE to be less effective as it will not have the data to know which products and services identified by customers need improvement or need to be developed to service these populations.

7. Special Circumstances

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

8. Consultations with Persons Outside the Agency

ICF IS THE OUTSIDE CONTRACTOR working with the agency in creating the survey questionnaire

9. Payment or Gift:

NA

10. Confidentiality:

Respondents' privacy will be protected to the extent allowed by law. Access to all case-related data is maintained by SBSE employees within IRS database. Access is limited and restricted to assigned individuals on an as needed basis.

11. Sensitive Nature

No questions will be asked that are of a personal or sensitive nature.

12. Burden of Information Collection –

Category of Respondent (English)	No. of Respondents	Participation Time	Burden Hours
Recruitment Screening – Non-participants	725	0 minutes	0
Recruitment Screening – Qualified Participants	199	4 minutes	13.27
Cognitive Interview English	20	60 minutes	20
Totals			33.27 hrs

Category of Respondent (Spanish)	No. of	Participation	Burden
----------------------------------	--------	---------------	--------

	Respondents	Time	Hours
Recruitment Screening – Non-participants	590	0 minutes	0
Recruitment Screening – Qualified Participants	57	4 minutes	3.8
Cognitive Interview Spanish	8	60 minutes	8
Totals			11.8 hrs

13. Costs to Respondents

There is no dollar cost to respondents. The total estimated annual cost burden to respondents is \$1,126.00. The surveys take place across the United States with all cross-sections of society. This estimate was created using the mean hourly wage for all occupations (\$24.98) from the BLS May 2018 National Occupational Employment and Wage Estimates - United States.”

There is no cost to respondents resulting from the collection of information.

14. Cost of Federal Government

Estimated cost is \$358,037 for both English and Spanish surveys.

15. Reason for Change

No change is being requested. This is a new request

16. Tabulation of Results, Schedule, Analysis Plans

The results of this survey will be used to identify ways to improve the SB/SE customer experience and increase voluntary compliance. Feedback collected provides useful information, but it does not yield data that can be generalized to the overall population. IRS will hold the identities of respondents’ private to the extent permitted by law. Data quality summary containing procedures and results of quality assurance testing of survey data capture and processing will be submitted cleansed, labeled, formatted, re-coded, weighted survey data in agreed to format (SPSS or SAS) format

17. Display of OMB Approval Date

IRS is seeking approval to not display the expiration date for OMB approval, as this is a one-time, limited-duration collection

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities comply with the requirements in 5 CFR 1320.9.

19. Dates Collection of Information will Begin and End –

02/15/2020 – 04/15/2020

B. STATISTICAL METHODS

1. Universe and Respondent Selection

Survey participants will be extracted from a random sample of participants after an interaction with the IRS such as closure of an exam or collection action

2. Procedures for Collecting Information

The Contractor shall propose the data collection mode or modes for survey administration to ensure accurate representation of the U.S SB/SE taxpayer population. In addition to providing the required performance measurements, the method, and data collection instruments shall serve a diagnostic purpose, directing the IRS to the most critical factors affecting taxpayer satisfaction and the taxpayer experience and to courses of action that will address them.

3. Methods to Maximize Response

The Contractor will maximize response and cooperation rates among those selected for the sample using industry standard recognized methods. The contractor may assume that the survey will take taxpayers approximately between 20 and 25 minutes to complete. The contractor shall develop and execute a sampling plan that is acceptable to the IRS. Contractor will ensure persons without internet access are represented in the sample. The sampling plan should represent the entire U.S. SB/SE customer base

4. Testing of Procedures

The data quality summary should cover, but is not limited to, steps and procedures to test the validity of survey data capture and processing, and the accuracy of open-ended comment recodes. Data quality assurance procedures must be appropriate to survey mode. IRS representatives will participate in data quality testing as appropriate to survey mode. Results of data quality testing will be submitted to the SBR COR and SBR survey researcher(s) before questionnaire fielding

5. Contacts for Statistical Aspects and Data Collection

Kathleen Holland
Chief, Team 4, SB Research
470-639-3110-Office
Kathleen.M.Holland@irs.gov

Julia Sumner
Project Manager
301-572-0550 direct
julia.sumner@icf.com