

## Appendix B

Office of Management and Budget (1545-1432)  
CUSTOMER SATISFACTION  
Summary of Projects Submitted for Approval and Results of Data Collections  
(Information Collections Conducted 2015-2018)

**Control #:** CS-15-452

**Re:** E-file Form 2290

**Participants:** 1,205 (2000 Requests)

**Data Collection Began:** 5/15 **Data Collection Ended:** 6/15

**Burden Hours:** 167

**Cost:** \$ 1,667 **Response Rate:** 60%

**Purpose or Objective:** Excise Tax management was motivated to identify the barriers preventing more Form 2290 filers from e-filing and to suggest strategies to remove these barriers and increase the rate of Form 2290 e-filing. Survey results will be used to identify improvement opportunities and as the basis for enacting improvements.

**Findings:** Form 2290 taxpayers report that filing a paper return is easier than filing electronically, they also have security concerns about electronically transmitting their private information. Other reasons for not filing electronically include objections to cost, having to use a third party, unwillingness to use a computer, and not understanding the e-file process.

**Actions Taken or lessons learned:** Excise Tax continues to actively monitor the E-File, Form 2290 findings as legislated.

**Control #:** CS-15-453

**Re:** Technical Services Operations

**Participants:**

**Data Collection Began:** 12/16 **Data Collection Ended:** 12/17

**Burden Hours:** 318

**Cost:** \$50,321 **Response Rate:** 22%

**Purpose or Objective:** The purpose of the TSO survey was for the Electronic Products & Service Support (EPSS) function to obtain a baseline measure of Information Returns (IR) Help Desk caller's overall satisfaction with services received. In addition, specific aspects of customer satisfaction (e.g., knowledge and courtesy of representatives, ease of finding the phone number to call), and IR Help Desk performance (e.g., call hold and handle time, issue resolution on the call, callers service expectations met) were collected from survey respondents. Satisfaction and performance measure's relationship with callers' overall satisfaction were examined to identify top priorities for improvement/s. The need to continue the TSO survey will be evaluated.

**Findings:** From December 2015-August 2016, most (83%) IR Help Desk callers reported they were satisfied overall with service. During the latter period (April-August 2016) caller's overall satisfaction was significantly lower compared to the earlier period (December 2015-March 2016). Several measures of satisfaction and performance differed significantly between the periods; which contributed to the decline in the latter period's overall satisfaction rating.

**Actions Taken/Lessons Learned:** The web-based survey was emailed to consenting customers who called the IR Help Desk for assistance from December 2015-August 2016. An interim report with survey results was released in June 2016. A final report will be released in late November 2016. EPSS will evaluate the need to continue the TSO survey.

**Control #:** CS-15-454

WITHDRAWN

**Re:** Field Assistance Appointment

**Participants:**

**Data Collection Began:** **Data Collection Ended:**

**Burden Hours:**

**Cost:** \$ **Response Rate:**

**Purpose or Objective:**

**Findings:**

**Actions Taken/Lessons Learned:**

**Control #:** CS-15-455

**Re:** Employment Tax E-File

**Participants:** 1,069 (2,000 Requests)

**Data Collection Began:** 8/15 **Data Collection Ended:** 10/15 **Burden Hours:** 100

**Cost:** \$1,700 **Response Rate:** 57%

**Purpose or Objective:** Employment Tax management was motivated to identify the barriers preventing more filers from e-filing and to suggest strategies to remove these barriers and increase the rate of e-filing. Survey results will be used to identify improvement opportunities and as the basis for enacting improvements.

**Findings:** Employment Tax E-File employers report the following reasons for not e-filing their tax preparer does not as about e-filing; it is difficult to sign the return electronically; their tax data might not be secure if they e-file; they do not like going through a non-IRS website; too many ways e-filing can go wrong; and, it costs too much to e-file.

**Actions Taken/Lessons Learned:** Employment Tax continues to actively monitor the 'Employment Tax E-File Survey for Employers' findings as legislated.

**Control #:** CS-15-456

**Re:** Tax Practitioner E-File

**Participants:** 1,287 (2000 Requests)

**Data Collection Began:** 8/15 **Data Collection Ended:** 10/15 **Burden Hours:** 141

**Cost:** \$1,700 **Response Rate:** 67%

**Purpose or Objective:** Tax practitioner E-File management was motivated to identify the barriers preventing more filers from e-filing and to suggest strategies to remove these barriers and increase the rate of e-filing. Survey results will be used to identify improvement opportunities and as the basis for enacting improvements.

**Findings:** Tax Practitioner E-File report the following reasons for not e-filing: their tax preparer does not ask about e-filing; it is difficult to sign the return electronically; their tax data might not be secure if they e-file; they do not like going through a non-IRS website; too many ways e-filing can go wrong; and, it costs too much to e-file.

**Actions Taken/Lessons Learned:** Employment tax continues to actively monitor the 'Tax Practitioner E-File findings as legislated.

**Control #:** CS-15-457

**Re:** CTAS Survey

**Participants:** 1,587 (23,798)

**Data Collection Began:** 8/15 **Data Collection Ended:** 8/15 **Burden Hours:** 746

**Cost:** \$ 99,710 **Response Rate:** 7%

**Purpose or Objective:** The findings from this survey will 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:** In 2015, taxpayer trust in the IRS to fairly enforce the tax laws increased to a solid majority; and the plurality of taxpayers who believe the IRS maintains a proper balance between enforcement activities and customer service programs held steady. A very large majority of taxpayers continue to find cheating on taxes to be completely unacceptable, and personal integrity continues to be the greatest influence taxpayers cite on whether people report and pay their taxes honestly. Taxpayer satisfaction with personal interactions with the IRS declined for the second year in a row and is now at its lowest level ever recorded by this survey. Opportunities for electronic filing of tax returns and tax apps on mobile devices increased in importance to taxpayers as types of IRS taxpayer services. Respondents also cited the importance of IRS providing a website and a toll-free phone number for assistance. While taxpayers are interested in electronic services, a solid majority also support extra funding for the IRS to assist more taxpayers by phone and in-person.

**Actions Taken or Lessons learned:** The findings will provide the Board and the IRS with a broader taxpayer context that informally aids tracking of IRS and government favorability, as a high level measure of customer satisfaction, in addition to other existing measures. The survey findings also provide

insight into taxpayers' attitudes about a number of issues that could be meaningful for voluntary tax compliance as well as for how to more effectively communicate and interact with taxpayers.

**Control #:** CS-15-458 **TRANSFERRED 1545-2250** **Re:** Compliance Assurance BU-414

**Participants:**

**Data Collection Began:** **Data Collection Ended:** **Burden Hours:**

**Cost:** \$ **Response Rate:**

**Purpose or Objective:**

**Findings:**

**Actions Taken/Lessons Learned:**

**Control #:** CS-15-459 **TRANSFERRED 1545-2250** **Re:** Domestic IC Survey BU-391

**Participants:**

**Data Collection Began:** **Data Collection Ended:** **Burden Hours:**

**Cost:** \$ **Response Rate:**

**Purpose or Objective:**

**Findings:**

**Actions Taken/Lessons Learned:**

**Control #:** CS-15-460 **Re:** 2015 Identity Protection Persona ID IP-PIN

**Participants:** 1,881 (7,575 Requests)

**Data Collection Began:** 10/15 **Data Collection Ended:** 12/15 **Burden Hours:** 566

**Cost:** \$19,132 **Response Rate:** 25%

**Purpose or Objective:** The survey was conducted to determine taxpayer experiences and satisfaction with the identity theft program and use of the Identity Protection Personal Identification Number (IP PIN). The survey was needed to determine if taxpayer issues are being addressed and also learning if we are providing them with a method to ensure they were able to file their returns and receive their refunds without the long, unexpected delays associated with their incident of identity theft. The benefits to the IRS are identifying the experience of the taxpayer regarding quality and services expected with the IP PIN program, reducing the undue burden placed on taxpayers and employees to resolve the accounts, and substantial reduction of lost revenues associated with identity theft fraudulent filing refunds.

**Findings:** To date, only one question from the IP PIN survey has been analyzed, with the remaining analysis due mid-February 2016. The analyzed questions asked: *If the IRS began charging a user fee to obtain an IP PIN, how much would you be willing to pay to protect your identity on future tax returns?* This question was analyzed across four IP PIN populations: Taxpayers who were past victims of ID Theft and received a CP 01A, Taxpayers who elected to receive an IP PIN after receiving a CP 01F, Taxpayers who chose not to receive an IP PIN after receiving a CP 01F, and Taxpayers living in Florida, Georgia, or D.C., who chose to Opt-In and receive an IP PIN. Approximately half of each IP PIN population indicated that they would not use an IP PIN if there was a user fee associated with its use. For respondents indicating they would use the IP PIN if there was a user fee associated with its use, the majority indicated the amount they would be willing to pay was Less than \$5.00.

**Actions Taken/Lessons Learned:** Findings will be used to guide executive decision-makers in determining the feasibility and best strategy for expanding the IP PIN pilot, and determining the most effective way to communicate with taxpayers within the IP PIN population.

**Control #:** CS-15-461 **Re:** Procurement Contractor Survey

**Participants:** 341 (2,622 Requests)

**Data Collection Began:** 10/15 **Data Collection Ended:** 11/15 **Burden Hours:** 72

**Cost:** \$593 **Response Rate:**

**Purpose or Objective:** 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 85.3% of IRS Procurement contractors were satisfied with the service provided, 4.7% were dissatisfied and 10.0% were neutral. We received a total of 169 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:** 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 17 requests to be contacted. Our office, Office of Procurement Support Services, called each contractor to discuss their issues. Most of the call backs were regarding the procurement process, which we tried to clarify for them or we gave them guidance on where to go for further information.

**Control #:** CS-15-462

**Re:** PGLDS Customer Survey

**Participants:** 257 (Requests 885)

**Data Collection Began:** 10/15 **Data Collection Ended:** 11/15 **Burden Hours:** 64

**Cost:** \$0 **Response Rate:** 29%

**Purpose or Objective:** Determine customer satisfaction with PGLDS products and services

**Findings:** Customers are generally satisfied with the services provided by PGLDS liaisons and analysts. The majority of respondents rate their relationship with their GLDS liaison in the satisfied and very satisfied range; personal relationships between the IRS and the agencies remain strong. The respondents have expressed concerns and improvement ideas in other areas such as job aids, Publication 1075 and Safeguards website. Lower satisfaction ratings and comments occur with specific aspects of programs such as Form 8796 procedures for Disclosure, improving job aid and the website for Safeguards, The format of information from Compliance Products and Services, and the Specifications Book being understandable.

**Actions Taken/Lessons Learned:** Strong personal relationships between the IRS Liaisons and their counterparts will help keep satisfaction levels high even as resources are shrinking for the IRS and GLDS customers. A two-year waiting period between surveys may alleviate some survey fatigue; however focus groups may be a good vehicle for future improvement ideas and satisfaction levels. Questions 6 through 9, point out that the respondents are also having issues with insufficient recourses and personnel which may be a factor in the lower response rate for this survey.

**Control #:** CS-15-463

**Re:** Tax Stat/Data Book Survey

**Participants:**

**Data Collection Began:** 5/16 **Data Collection Ended:** 6/16 **Burden Hours:** 14

**Cost:** \$0 **Response Rate:** <1%

**Purpose or Objective:** The purpose of this survey was to get a better understanding of the customers who visit the Tax Stats website.

**Findings:** From this survey, we were able to find the customers’ occupations and industries that were most and least interested in Tax Stats data. We were also able to determine the types of data they sought and how they used Tax Stats data. Furthermore, we were also able to determine whether the customers were able to find the information they were seeking and the ease of finding the data they were seeking.

**Actions Taken/Lessons Learned:** This data will help us redesign the Tax Stats website to better assist our visitors to find information more easily. This data also helps us determine what data is more important to our customers and tell us what data products we can improve in our marketing and dissemination plans so it’s more easily findable.

**Control #:** CS-15-464

**Re:** TAC Expectation Survey

**Participants:** 1,464 (Requests 2532)

**Data Collection Began:** 3/16 **Data Collection Ended:** 9/16 **Burden Hours:** 283

**Cost:** \$ 10249 **Response Rate:** 58%

**Purpose or Objective:** The objective of the study is to identify changes in the customer base and changes in taxpayer expectations in light of several changes to the Field Assistance (FA) business model since FY 2013. The 2016 TAC Customer Expectations Survey gathered taxpayers' expectations of TAC service performance and the extent to which their expectations are met. Collecting this data enhances FA's ability to take a data-driven approach to determine the right mix of services, delivery methods, and allocation of resources in the future. As a result, FA will be able to continue to enhance its business model and provide more effective and efficient taxpayer service.

**Findings:** Overall, the majority (60%) of FA customers were likely to be ages 25 to 54, which was similar to FY 2013 at 59%. Most customers in 2016 had at least a high school diploma or General Education Diploma (GED) or some type of post high school education (91%), in comparison during FY 2013 the proportion was 86%. Additionally, in 2016 proportionately more taxpayers had advanced degrees (13%) compared to FY 2013 (9%). Nearly half of all respondents (48%) indicated an annual household income of \$35,000 or less. During the pre-filing and post-filing administrations respondents were less likely to have an annual household income of \$35,000 or less (15% and 14%, respectively); while during the filing season respondents were more likely to report incomes of \$35,000 or less (21%). Most respondents (72%) traveled 30 minutes or less to obtain service at a TAC during 2016. The top five main service tasks remain unchanged in 2016 when compared to FY 2013. Most survey respondents stated the main reason for their visit was to resolve an IRS notice or letter (21%). However, the pre-filing administration respondents were more likely to obtain transcripts (20%) compared to the other administration periods. In 2016, the majority (59%) of FA customers were likely to be a repeat customer. There were no significant differences in first time visitors by administration period. First time visitors were more likely there for notice resolution (55%), while repeat visitors visited the TAC to make a payment (86%) or obtain tax forms or publications (81%). The majority of respondents attempted to resolve their issue by calling the IRS toll-free line (58%) or visiting a TAC (including the current visit; 55%) one or more times. In 2016, 65% of survey respondents indicated overall satisfaction with the service provided, which is consistent with the FY 2013 overall satisfaction rating (65%). Pre-filing participants reported the highest satisfaction ratings (70%) when compared to other administration periods. The majority of respondents indicated that they were provided assistance needed to resolve their issue (82%), received answers to their questions (90%), and that the information received eliminated the need for further IRS contact (71%). Significant differences were not observed in issue resolution ratings by administration period or when compared to the FY 2013 administration. A majority of participants in 2016 reported that their expectations for issue resolution (87%), their questions being answered (89%), the elimination for needing further IRS contact (85%), with the TAC location (93%), the TAC building (95%), and the TAC hours of operation (88%) were met or exceeded.

**Actions Taken/Lessons Learned:** Findings from the 2016 TAC Customer Expectations Survey help inform recommendations and service enhancements that allow FA to provide more effective and efficient service, and improve the taxpayer experience. This report provides information on the FA customer base, customer assessments of service experience attributes, and insights regarding Appointment Based Service locations. The following recommendations are provided to assist FA in making service improvements. Encouraging taxpayer awareness and use of [www.irs.gov](http://www.irs.gov) is a cost-effective strategy for the government, especially for individuals that have access and the ability to utilize web services. FA should examine changes to the Appointment Scheduling Process to promote providing direct face to face assistance for complex tax issues and decreasing appointment volume for transactional services such as payments and transcripts. For instance, an online application provides taxpayers with transcript copies immediately. It is recommended that the IRS and FA more effectively market this cost-effective service option. Transcripts continue to make up a substantial proportion of TAC demand. Research suggests additional research for Appointment Based Service environments. For example, research should evaluate a national model that reflects the variances in Appointment Based Service environments. Since FA's complete transition from walk-in service to Appointment Based Service, a holistic measure of the service channel is lacking. It is suggested that this research be conducted by focusing on TAC service environment variations, available resources, and taxpayer service demands. Improvements in wait time satisfaction and expectations were observed (compared to FY 2013) and are likely impacted by the change in the FA service model. Wait time is important to the taxpayer experience. With diversity in service demands and service environments, additional research is warranted to support a tailored approach in the identification of opportunities for

improvements in wait time. Many FA customers are proactive in attempting to resolve their issues via other IRS service channels prior to visiting a TAC. It is important for the IRS to determine the key drivers of face to face service. Impediments to self-service options should be explored to develop strategies to strengthen issue resolution.

**Control #:** CS-15-465

**Re:** Enrolled Agent Survey

**Participants:** 15,037 (19,466)

**Data Collection Began:** 5/16

**Data Collection Ended:** 2/17

**Burden Hours:** 1,076

**Cost:** \$0

**Response Rate:** 77%

**Purpose or Objective:** The Competency & Standards Department of the Return Preparer Office provides oversight of the Special Enrollment Examination (SEE) for Enrolled Agent candidates. The RPO entered into contract with Prometric, Inc. to develop and administer the SEE (contract number TIRNO-15-C-00043) beginning on May 1, 2016. A voluntary customer satisfaction survey offered at the end of the SEE will serve several purposes. It will allow RPO and Prometric to evaluate the candidate's perception of the testing process to improve the candidate experience. It will allow the RPO to measure customer satisfaction to assist with evaluating Prometric's performance consistent with contract requirements. It will provide information on test center locations in relation to distance traveled which will be considered when new test centers are opened. It will identify improvement opportunities on an ongoing basis to improve the examination and the candidate experience with Prometric's website, call center, and test centers.

**Findings:** As was required in the contract, Prometric developed a new examination which launched May 1, 2016. Beta testing continued until mid-August while Prometric collected statistics for a psychometrically sound cut score study. Once the cut score (passing score) was established, beta testers received their score report in the mail. The examination was republished in mid-August and immediate scoring was implemented. As expected, during the beta testing period, candidates complained of the lack of immediate scoring. Despite the fact that the RPO and Prometric publicly published the temporary lack of immediate scoring, some candidates were unaware of the beta testing period and provided unfavorable survey comments. Ninety-nine percent of respondents were very satisfied or satisfied with the overall experience of taking their examination at the Prometric test center, exceeding the contractual satisfaction rate. Eight percent of respondents claimed there is not a Prometric test center within 100 miles of their residences. A number of candidates provided comments about test questions they thought were poorly worded, incorrect, or the topic appeared to be better suited to a different exam part. Additionally, candidates complained about the on-screen calculator. Candidates must use the mouse to click buttons on the calculator and have requested activating the 10-key pad on the keyboard instead. As an alternative to the on-screen calculator, candidates are offered a small, hand-held calculator, which they complained that the buttons were too small.

**Actions Taken/Lessons Learned:** We do not anticipate the need for another beta testing period during the term of this contract. Since immediate scoring is now available, the previous unfavorable comments will not continue into the next testing cycle. The RPO will continue to partner with Prometric and regularly review survey feedback and other tools to measure customer satisfaction and evaluate Prometric's performance. The RPO and Prometric continually monitor test center capacity. Issues identified through the survey and call monitoring prompts RPO to discuss any concerns with Prometric. During the May 1, 2016–February 28, 2017 testing cycle, Prometric closed seven test centers and opened ten new test centers. Some of the new test centers are mega-centers opened in the same market locations as the previous test centers. Mega-centers contain multiple testing labs and greater capacity than traditional test centers. Some of the new test centers were expansions into new markets. The RPO Technical Experts review every survey comment related to test questions and locate and review the test question. New test questions are developed by private industry Subject Matter Experts (SMEs), under the oversight of Prometric and the RPO, and all questions are reviewed annually by the Office of Chief Counsel for technical accuracy. During this testing cycle, the RPO Technical Experts updated the Style Guide, which is used by SMEs to write questions. Additionally, concurrently with the Office of Chief Counsel review, the RPO reviewed all test questions and made a few changes that will be incorporated into the May 1, 2017 exam. We anticipate a decrease in the number of comments regarding the accuracy

of test questions. To address the quality of the on-screen calculator, Prometric is preparing to implement new software in the coming months which will provide improved functionality.

**Control #:** CS-16-466

**Re:** TEGE Outreach Survey

**Participants:** 1,073 (21,576)

**Data Collection Began:** 3/16 **Data Collection Ended:** 2/17

**Burden Hours:** 233

**Cost:** \$0

**Response Rate:** 5%

**Purpose or Objective:** The primary goal of this survey is to collect feedback on TE/GE outreach events for the Exempt Organizations, Employee Plans, and Government Entities divisions. These divisions can then use this information to consider ways to improve their outreach to key stakeholders.

**Findings:** Overall satisfaction with virtual presentations is relatively high. Respondents for the most part report that the content is helpful to performing their work, the learning objectives were met, the program material is helpful and accurate, and the presenters were effective. Most agreed that the content length was “just right.” The majority are learning about the webinars through IRS email newsletters, IRS website or from a colleague/friend. Some respondents however pointed out that the material did not always feel relevant, or the presentations could be improved. These respondents generally gave suggestions for improvement in open-ended comments.

**Actions Taken/Lessons Learned:** Participants gave feedback on ways to improve the webinars as well as provided suggestions for new topics. For example, they have suggested allowing the presenters to be more informal and “conversational”, explaining acronyms better, and preventing technical issues as much as possible. TE/GE functions are taking these and other suggestions under consideration to determine possible changes that can and should be made. The TE/GE functions are also reviewing the suggested topics to plan for future events.

**Control #:** CS-16-467

**Re:** FTD Alert Survey

**Participants:** 1,944 (7,759)

**Data Collection Began:** 6/16 **Data Collection Ended:** 9/16

**Burden Hours:** 162

**Cost:** \$10,000

**Response Rate:** 22%

**Purpose or Objective:** The survey solicited feedback on the value of earlier RO contacts with the taxpayer, their effectiveness in contributing to filing and payment compliance, and suggestions for FTD Alert program improvement. Survey results will be used to help determine if IRS contact is more of a burden/hardship on taxpayers, or if it is helping them. The results will be used to help make recommendations on the timing and volume of FTD Alerts.

**Findings:** Research provided a summary of survey results from responses received from both surveys. No findings were given to our client in Collection. OCA will analyze the responses from the surveys in conjunction with other measures they have for the FTD Alert X Pilot to develop findings.

**Actions Taken or lessons learned:** Responses received for the survey were compiled for each of the questions asked. We also calculated non-response bias figures for each survey question. These figures were given to Collection for use by OCA.

**Control #:** CS-16-468

**Re:** Self-Preparer Survey

**Participants:** 776 (Requests 40,000)

**Data Collection Began:** 7/16

**Data Collection Ended:** 7/16

**Burden Hours:** 1,592

**Cost:** \$33,250

**Response Rate:** 1.94%

**Purpose:** The research was designed to inform messaging and communication strategies about the Premium Tax Credit (PTC) for IRS operations in filing season 2017, as well as validate messaging and communication strategies implemented in filing season 2016. The expected benefits of this project included projecting self-preparer feedback about experiences complying with a new tax law to inform communication strategies, messaging, and educational materials for the entire self-preparing PTC population.

**Findings:** Over one-third of the self-preparer population with EC 190 (software users only) indicate they are unaware of the need to report PTC information on their tax return, and one-quarter indicate they do not understand how to report PTC information. The self-preparer population with EC 190 report uncertainty with where to include Form 1095-A information, which forms are needed to report APTC,

and how to transfer Form 1095-A information to their software. Over one-third of the self-preparer population with EC 190 indicated they did not have Form 1095-A prior to filing. Additionally, they reported never receiving the form or they received the form late.

**Actions Taken/Lessons Learned:** The research team recommended the IRS consider the following actions to improve the PTC return preparation process among self-preparers: (a.) increase awareness of the APTC filing process (b.) coordinate with software companies to make APTC preparation easier and (c.) continue to encourage the Marketplace to issue Form 1095A in a timely manner. It is unknown whether these actions were taken by the ACA program office.

**Control #:** CS-16-469

**Re:** TAS Survey

**Participants:** 769 (Requests 2,833)

**Data Collection Began:** 10/16

**Data Collection Ended:** 1/17

**Burden Hours:** 178

**Cost:** \$3,713

**Response Rate:** 27%

**Purpose or Objective:** To measure the satisfaction of taxpayers who received assistance from the TAS in resolving their tax issues.

**Findings:** In FY 2016, TAS customers expressed an 87% level of satisfaction with the services they received, a decrease from 88% in FY 2015. The highest rated survey questions are: Your advocate treated you with courtesy – 93%, Your advocate listened to you – 89%, Your advocate treated you fairly – 89%, Your advocate cared about helping you - 88%, Your advocate’s explanation of what he or she would do to help you with your problem – 87% and Your advocate did his or her best to solve your problem – 87%

**Action Taken/Lessons Learned:** The TAS FY 2016 Customer Satisfaction Survey was the first year of an in-house administered paper survey as TAS transitions from a research contractor conducted survey from FY 2015. The survey did meet and exceeded its response rate goal for a national survey. TAS plans to continue using the paper survey methodology for another year and expand the sample size to provide results at the TAS area level. The results from the FY 2016 paper survey show a relative consistency as no large differences were noted when compared to prior year’s results and the survey differences. In the prior year the population size was significantly larger, the survey methodology was different (online and phone) and the survey sample was from a larger sampling period. TAS leadership plans to continue to focus on the need to improve the frequency and quality of verbal communications with taxpayers, especially the initial contact to explain how TAS will advocate for the taxpayer. TAS leadership encourages all LTA offices to improve communications with their taxpayers and encouraged more proactive advocacy to improve customers’ satisfaction. TAS formed a team of employees who will focus on customer satisfaction, provide for a closer collaboration between area analysts and strengthen support to the local offices. This team will review the results of the current survey and assist with the development of a revised survey questionnaire.

**Control #:** CS-16-470

**Re:** Comprehensive Taxpayer Attitude Survey

**Participants:** 2,533

**Data Collection Began:** 8/16

**Data Collection Ended:** 9/16

**Burden Hours:** 1,183

**Cost:** \$ 175,394

**Response Rate:** 35%

**Purpose or Objective:** The findings from this survey will provide the Board with a clear and reliable taxpayer context that 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 that fall under the Board’s statutory responsibility to oversee the IRS in its administration of internal revenue laws.

**Findings:** In 2016, the study found that trust in IRS continues to grow while taxpayers continue to find cheating on taxes to be completely unacceptable. Most agree that IRS maintains a proper balance between its enforcement activities and its customer service programs. Personal integrity continues to be the greatest influence on whether people report and pay their taxes honestly. Taxpayer satisfaction with their personal interaction with the IRS increased this year. Tax apps on mobile devices continue to increase in importance as types of IRS taxpayer services. IRS representatives, the IRS website, and paid tax professionals are the most valued sources for taxpayer information. If faced with a tax issue, Americans



are most likely to use the IRS website or a toll-free number for help; and the likelihood of using a tax app on mobile devices continues to rise.

**Control #:** CS-16-471

**Re:** Third Party Refund Status

**Participants:** 307 (Requests 4,989)

**Data Collection Began:** 5/16 **Data Collection Ended:** 7/16

**Burden Hours:** 109

**Cost:** \$24,300

**Response Rate:** 6%

**Purpose or Objective:** From an operational value perspective, the purpose of this study is to collect information directly from taxpayers in order to assess the Refund API program's effectiveness, develop quality assurance measures, and to determine if taxpayers migrate from legacy channels. From a taxpayer value perspective, the purpose of this study is to assess taxpayer overall satisfaction with the Third-Party service, assess potential future use, allow taxpayers to provide their opinions about their experience and inform the service of additional services they would like to access through the same medium. Examining quality assurance, experience, and potential future use will assist the IRS in determining the best ways to leverage partnerships with third parties to provide taxpayers with the most convenient and efficient service. In addition, the information gathered will assist in verifying the compliance of Third Party Participants in gathering the taxpayer's consent. This research will not only inform potential improvements to the level of service taxpayers receive, but also facilitate their migration to digital customer service channels which could potentially reduce the demand on IRS staffing and training resources.

**Findings:** Findings show a high level of satisfaction among participants and a desire to participate in the future. Nearly all respondents who received messages believed the messages were valuable (98%) and clear (98%). In addition, findings indicate that the TY 2015 Refund Status API pilot worked as intended for most participants. Of the respondents who remember authorizing their tax preparer to obtain their tax refund status from the IRS, 80% received refund status messages from their preparer. Respondents who received messages were primarily emailed their refund status (89%) with others logging into their tax preparation web site (28%), through text messages (10%), and personal contacts or telephone calls (2%). Looking at all survey respondents, findings support the IRS's goal to partner with third parties in the Future State.

**Actions Taken/Lessons Learned:** The operational customer included the survey findings in a report to Executives that will assist in determining the status of the Refund Status API program for next year. Findings will also be used in planning Future State services.

**Control #:** CS-16-472

**Re:** Procurement Contractor Survey

**Participants:** 294 (Requests 2,329)

**Data Collection Began:** 10/16 **Data Collection Ended:** 11/16

**Burden Hours:** 97

**Cost:** \$437

**Response Rate:** 12.6%

**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 88.1% of IRS Procurement contractors were satisfied with the service provided, 5.5% were dissatisfied and 6.5% were neutral. We received a total of 162 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 6 requests to be contacted. Our office, Office of Procurement Support Services, called each contractor to discuss their issues. Most of the call backs were regarding the

procurement process, which we tried to clarify for them or we gave them guidance on where to go for further information.

**Control #:** CS-16-473 **Re:** Taxpayer Needs, Attitudes, & Experiences

**Participants:** 3,735 (15,361 Requests)

**Data Collection Began:** 8/16 **Data Collection Ended:** 4/17 **Burden Hours:** 1,757

**Cost:** \$199,655 **Response Rate:** 24%

**Purpose or Objective:** The principal objective of the survey is to collect the additional data needed to complete development of the TAS ranking methodology which shows taxpayers' need for and use of different IRS services and the method they used to obtain the service (i.e., telephone, website, etc.). This information will help IRS more effectively meet Taxpayer needs.

**Findings:** Personal circumstances, preferences, and abilities affect the delivery channels that individuals choose to use to obtain IRS. Taxpayers preferred the first channel that they used to receive service and did not attempt to use the same delivery channel for every service issue. Taxpayers indicated that about 28 percent did not have broadband, which translates to over 41 million taxpayers and was more prevalent among vulnerable groups. Approximately half of taxpayers reported they did not feel comfortable sharing personal financial information over the Internet.

**Actions Taken/Lessons Learned:** Use time averages in contract language; never say will not exceed. Build in lots of time for background investigations and limit the use of sub-contractors. Monitor sub-contractors work (cannot rely on primary for this function).

**Control #:** CS-16-474 **Re:** Appointment Line/FA Services

**Participants:** 13,743 (Requests 105,715)

**Data Collection Began:** 8/17 **Data Collection Ended:** 7/18 **Burden Hours:** 1,991

**Cost:** \$162,443 **Response Rate:** 13%

**Purpose or Objective:** The Appointment line point of service survey will measure service provided for a relatively new service delivery model. This research has two components. The first survey will invite taxpayers who call the Appointment line to complete a survey regarding the service obtained. Participants will be asked to take a voluntary telephone survey to provide feedback and interest in additional future research at the conclusion of their call to the Appointment line. The second component will be conducting follow-up surveys within a month with the taxpayers who indicated an interest in participating in future research, specifically regarding satisfaction, resolution and the face to face appointment experience when applicable.

**Findings:** Appointment Line callers reported overall satisfaction with the appointment line toll-free service received, expressing particular satisfaction with the service from the assistors. Prior to calling, Appointment Line callers attempted to resolve their issue using IRS.gov. Callers waited less than 3 minutes to speak with an assistor and felt the amount of time spent on the phone was "about right." Callers stated the representative offered to resolve their issue over the phone, their representative described the available self-help options, and were willing to obtain phone service in lieu of scheduling an appointment for face-to-face service. Callers who ultimately made an appointment reported taking the first available appointment slot and were informed of what to bring to their appointment. Callers reported satisfaction with the overall process of scheduling an appointment and the convenience of the appointment (location and time).

**Actions Taken/Lessons Learned:** Data from the first administration year is used to establish a baseline; no satisfaction or dissatisfaction goals have been set and the function is monitoring the survey results.

**Control #:** CS-16-475 **Re:** Special Enrollment Exam Survey

**Participants:** 15,657 (Requests 21,009)

**Data Collection Began:** 5/17 **Data Collection Ended:** 2/18 **Burden Hours:** 1,133

**Cost:** \$0 **Response Rate:** 75%

**Purpose or Objective:** The Competency & Standards Department of the Return Preparer Office (RPO) provides oversight of the Special Enrollment Examination (SEE) for Enrolled Agent candidates. The RPO entered into contract with Prometric to develop and administer the SEE. A voluntary customer

satisfaction survey offered at the end of the SEE serves several purposes. It allows RPO and Prometric to evaluate the candidate's perception of the testing process to improve the candidate experience. It allows RPO to measure customer satisfaction to assist with evaluating Prometric's performance consistent with contractual requirements. It provides information on test center locations in relation to distance traveled which is considered when new test centers are opened. It identifies improvement opportunities on an ongoing basis to improve the examination and candidate's experience with Prometric's website, call center, and test centers.

**Findings:** Ninety-nine percent of respondents were very satisfied or satisfied with the overall testing experience, exceeding the contractual goal of ninety-five percent. Consistent with the prior year's survey responses, eight percent of respondents claimed there was not a Prometric test center within 100 miles of their residences. The number of candidates that took advantage of Test Drive (a free 30-minute test center experience) increased over prior year.

**Actions Taken/Lessons Learned:** At our request, Prometric conducted an analysis of the candidates that claimed there was not a test center within 100 miles of their residences. The analysis determined that most of those candidates did not test at the closest test center location and the closest test center was within 100 miles of their residences. Further, the analysis revealed that some of those candidates who claimed to have traveled more than 100 miles traveled an average of 48 to 70 miles. To assist candidates with locating the closest test center, we updated the scheduling user guide to include search tips. The number of comments about test questions that were poorly worded or incorrect reduced significantly from the prior testing cycle. This was a direct result of RPO Technical Experts' review of every test question. New test questions are developed by private industry Subject Matter Experts (SMEs), under the oversight of Prometric and the RPO, and all questions are reviewed annually by the Office of Chief Counsel for technical accuracy. Concurrently with the Office of Chief Counsel review, RPO reviewed all test questions and improved the grammar and readability of many questions. We anticipated a decrease in the number of comments regarding test questions and were pleased to find just that. The RPO will continue to partner with Prometric and regularly review survey feedback and other tools to measure customer satisfaction and evaluate Prometric's performance. The RPO and Prometric continually monitor test center capacity. Issues identified through the survey prompts RPO to discuss any concerns with Prometric. During this testing cycle, Prometric closed 14 test centers and opened 23 new centers. Some of the new centers are mega-centers opened in the same market locations as the previous test centers. Mega-centers contain multiple testing labs and provide greater capacity than traditional test centers. Some of the new test centers were expansions into new markets.

**Control #:** CS-16-476

**Re:** Field Assistance Virtual Delivery

**Participants:** 26 (Requests 377)

**Data Collection Began:** 2/17

**Data Collection Ended:** 4/17

**Burden Hours:** 4

**Cost:** \$405

**Response Rate:** 7%

**Purpose or Objective:** The purpose of the VSD Partner Site Customer Satisfaction Survey was to measure taxpayers' satisfaction with the VSD service offered at VSD partner sites as well as issue resolution, willingness to use the service channel in the future, and the overall VSD appointment experience. Information from this point of service survey will be used to ensure the VSD service strategy is meeting the needs of customers and provide meaningful feedback that FA managers and staff can use to make decisions regarding the service option. Additionally, the survey will assist in assessing overall customer satisfaction and overall quality for balanced measures.

**Findings:** Due to the small number of survey respondents (n=26), results from this study may not be generalizable to all VSD users and should not be used alone to make business decisions. Low survey participation was largely due to the minimal amount of appointments at most VSD partner sites during the survey administration period. However, there were three key findings from the survey which should be considered with other data regarding virtual service. First, nearly all respondents (95%) reported a willingness to use virtual service during a future visit. Second, approximately 67% of respondents indicated a willingness to use virtual service from a home computer. Additionally, 83% of respondents were very satisfied or satisfied overall with the virtual service provided.

**Actions Taken/Lessons Learned:** The VSD survey results provide qualitative/aneccdotal information regarding taxpayers’ experience with VSD at the VSD partner sites. This information will be combined with other data to better inform FA executives about the VSD service channel. Additionally, the survey will be conducted again during 2018, with survey administration planned to start in January 2018.

**Control #:** CS-17-477                      CANCELLED                      **Re:** TEGE Outreach Survey

**Participants:**

**Data Collection Began:**                      **Data Collection Ended:**                      **Burden Hours:**

**Cost:** \$                      **Response Rate:**

**Purpose or Objective:** The primary goal of this survey is to collect feedback on TE/GE outreach events for the EO, EP, and GE divisions. These divisions can then use this information to consider ways to improve their outreach to key stakeholders

**Reason Cancelled:** TE/GE divisions discontinued outreach webinars, so survey was no longer needed.

**Control #:** CS-17-478    **Re:** Collection Field Study

**Participants:** 700 (4,020 Requests)

**Data Collection Began:** 2/1/17                      **Data Collection Ended:** 11/30/17                      **Burden Hours:** 192

**Cost:** \$ 9,652    **Response Rate:** 17%

**Purpose or Objective:** The Field Inventory Process Improvement Team will pilot three methods of working Collection inventory, namely 1.) Fresh cases (work inventory more strategically to address taxpayer’s as early as possible in the work stream), 2.) Virtual work (leverage the existing staffing regardless of where the inventory might be located) and 3.) Large Inventory. The objective of this project is to gather survey taxpayers whose cases were worked by ROs taking part in these pilot groups and measure the level of taxpayer satisfaction within each pilot.

**Findings** (brief paragraphs/statements **only**; no bullets, tables, numbers, lists, etc.):

Based on the results of this project, we couldn’t find a significant difference in the customer satisfaction between FIPIT and CSAT. The satisfaction levels are equal for both. On FIPIT, the pilot with a significant higher customer satisfaction is the Virtual, 7 / 10 customers were Satisfied with the experience of working with their assigned RO.

**Actions Taken/Lessons Learned** (brief paragraphs/statements **only**; no bullets, tables, numbers, lists, etc.):SBR share the findings and results of the project with the customer. Customer was going to use the information provided and other studies that they were conducting simultaneously to evaluate the results of all their studies and decide.

**Control #:** CS-17-479    **Re:** TAS

**Participants:** 4,176 (14,522 Requests)

**Data Collection Began:** 5/17    **Data Collection Ended:** 2/18                      **Burden Hours:** 938

**Cost:** \$ 12,894    **Response Rate:**

**Purpose:** To measure the satisfaction of taxpayers who received assistance from the TAS in resolving their tax issues.

**Findings:** In FY 2017, TAS customers expressed an 88% level of satisfaction with the services they received, an increase from 87% in FY 2016. The highest rated survey questions are: Your advocate treated you with courtesy – 93%, Your advocate listened to you – 89%, Your advocate treated you fairly – 89%, Your advocate cared about helping you - 88%, Your advocate’s explanation of what he or she would do to help you with your problem – 87% and Your advocate did his or her best to solve your problem – 87%

**Action Taken or Lessons Learned:** The TAS FY 2017 Customer Satisfaction Survey is the second year of an in-house administered paper survey as TAS transitions from a research contractor conducted survey from FY 2015. The paper survey did again meet and exceeded its response rate goal. As noted in our OMB application, we increased the size of our survey to provide usable results at the area level and was successful in meeting the area sampling goals. TAS plans to continue using the paper survey methodology for another year with the goal of providing results at the TAS area level. TAS leadership plans to continue to focus on the need to improve the frequency and quality of verbal communications with taxpayers, especially the initial contact to explain how TAS will advocate for the taxpayer. TAS

leadership encourages all LTA offices to improve communications with their taxpayers and encouraged more proactive advocacy to improve customers' satisfaction. The additional survey data will assist in providing data regarding the level of satisfactions at the area level. TAS has a group of employees (the Customer Satisfaction Advisory Board) who focus on customer satisfaction and provide analysis and evaluation of the TAS Customer Satisfaction (CS) survey through reviews of current practices and examination of available data. Using information provided by team members, we will advise TAS leadership regarding ongoing and emerging customer satisfaction issues that will improve the overall customer experience.

**Control #:** CS-17-480

**Re:** LEP Tax Forum Survey

**Participants:** 133 (800 Requests)

**Data Collection Began:** 7/17 **Data Collection Ended:** 9/17

**Burden Hours:** 38

**Cost:** \$3,109 **Response Rate:** 17

**Purpose or Objective:** The annual IRS Nationwide Tax Forums are an opportunity for tax practitioners to earn continuing professional education credits and learn about the latest tax products and services. The Tax Forums also provide an opportunity for the IRS to survey tax practitioners in order to gain input on ways the IRS can enhance services for taxpayers. As part of the LEP needs assessment, the MAS Branch conducted a survey at the 2017 Nationwide Tax Forums that addressed the following research questions: What languages other than English do tax professionals provide service for? What are the most frequent types of tax problems that LEP clients encounter when seeking assistance with fulfilling their tax obligations? How satisfied are tax professionals with the available non-English IRS products? What can the IRS do to assist Spanish-speaking taxpayers?

**Findings:** Based on the findings from this survey, the following recommendations are expected to help tax practitioners provide better assistance to their LEP clients: Ensure that multilingual IRS.gov tools like Where's My Refund and information about tax credits are easy to find for both LEP taxpayers and tax practitioners who may need to use IRS.gov to help an LEP client, Continue to translate forms and publications into non-English languages, focusing on Spanish but also including additional languages like Haitian Creole, and Hire more bilingual representatives to reduce wait times on the Toll-Free line and Over-the-Phone Interpreter services.

**Actions Taken/Lessons Learned:** Late April 2018, the Executive Presentation of LEP data that includes the Tax Forums survey report will be presented to the Language Services Executive Advisory Council during their regularly scheduled meeting, hosted by Equity, Diversity and Inclusion. This is an opportunity to share recommendations and determine champions for actions needed.

**Control #:** CS-17-481

**Re:** Private Collection Agency

**Participants:** 7,338 (12,790 Requests)

**Data Collection Began:** 5/17 **Data Collection Ended:** 3/18

**Burden Hours:** 1191

**Cost:** \$62,027 **Response Rate:** 57%

**Purpose or Objective:** In addition to the objective of measuring customer satisfaction to meet a balanced measures requirement, Private Debt Collection (PDC) management is motivated to use PCA survey results to identify improvement opportunities and as the basis for enacting improvements.

**Findings:** Overall satisfaction shows the combined satisfaction level of 93% during Survey Year 2018 (86% of customers were very satisfied, and 7% of customers were somewhat satisfied). Overall satisfaction rates were consistent regarding the number of representatives assisting a respondent. There was a 96% overall satisfaction rate when either one or two representatives assisted a respondent. There was a 95% overall satisfaction rate when three or more representatives assisted a respondent. The rates of satisfaction differed unremarkably by reason for the call. When satisfaction rates were cross-referenced with the taxpayer's reason for calling in, almost every reason for calling was associated with a 95% satisfaction rate, except for the reason of payment verification, which had a 92% satisfaction rate. Satisfaction ranked highest at 95% when taxpayers answered the survey themselves. Satisfaction was at 94% when a tax practitioner answered the survey and when someone else besides the taxpayer or practitioner answered the survey.

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

**Control #:** CS-17-482

**Re:** Comprehensive Taxpayer Attitude Survey

**Participants:** 2,013 (Requests 22,852)

**Data Collection Began:** 8/17 **Data Collection Ended:** 9/17

**Burden Hours:** 760

**Cost:** \$215,306 **Response Rate:** 34%

**Purpose or Objective:** The Taxpayer Attitude Survey provides Treasury and IRS with a good understanding of the general public's views on important tax administration matters including their attitudes on tax compliance and IRS customer service, and how those views change over time. Also, analyses of the survey data at the micro level provide further key insights into the relationships among tax-related attitudes and core demographic factors, such as education level and age. These survey data have been very valuable to Treasury in its deliberations, reports, and other actions as it carries out its statutory duty to oversee IRS tax administration and to provide the agency with long-term strategic direction.

**Findings:** In 2017, the study found that trust in IRS continues to grow while taxpayers continue to find cheating on taxes to be completely unacceptable. However, the feeling that it is a personal responsibility to report people who are cheating on their taxes is declining over time. Personal integrity is the main factor that influences tax compliance; however, this influence is declining over time. Agreement that the IRS is properly balancing enforcement and customer service is decreasing over time, while agreement that the IRS should devote more resources to customer service is growing. Currently the website, the toll-free telephone number, and direct e-mail are the three IRS services most likely to be used – but the IRS should prepare for greater demand for tax applications on mobile devices as more of those currently younger than 25 years old move into the workforce. Taxpayers place the most value on the tax advice and information they receive from the IRS website, paid tax professionals, and IRS representatives.

**Actions Taken/Lessons Learned:**

The key recommendations from this study are to continue to invest in the IRS website as a true customer service and problem solving platform; to fulfill the public's trust in the knowledge and value of IRS representatives by increasing access; and to ensure the public knows about the number of initiatives the IRS is taking to invest in customer service while communicating the IRS' intent to enforce tax law among all constituencies, including corporations and high income earners which is essential to maintaining trust in the IRS.

**Control #:** CS-17-483

AWAITING FINAL REPORT

**Re:** SSA ID Proofing Pilot

**Participants:** 875

**Data Collection Began:** **Data Collection Ended:**

**Burden Hours:** 92

**Cost:** \$15,000 **Response Rate:** 25%

**Purpose or Objective:** The SSA ID Proofing point of service survey will measure taxpayers' satisfaction with the ID proofing process, the convenience of leveraging SSA offices, and issue resolution. This information will be used to ensure that the SSA ID Proofing Pilot is meeting the needs of taxpayers who are eligible for the service. Information collected from the point of service customer satisfaction survey will be used to provide meaningful feedback to managers and staff for Field Assistance (FA). This survey will assist in assessing overall customer satisfaction and overall quality for balanced measures.

**Findings:**

**Actions Taken/Lessons Learned:**

**Control #:** CS-17-484

**Re:** Taxpayer Interaction and Compliance

**Participants:** 3,531 (12,005 Requests)

**Data Collection Began:** 8/17 **Data Collection Ended:** 11/17

**Burden Hours:** 1,632

**Cost:** \$278,763 **Response Rate:** 29.4%

**Purpose or Objective:** This survey study aims at providing empirical support for the hypothesized relationship between taxpayers' interactions with the tax agency and compliance attitudes and behavior. This survey asked taxpayers about their recent interactions with IRS and their views and attitudes toward compliance. TAS will use the data collected in this survey to determine if taxpayers' interactions with IRS resulted in a change in their views on the tax agency's trustworthiness and legitimacy and subsequent compliance behavior.

**Findings:** The current results suggest that audits influence attitudes towards paying taxes. An important question is whether these changes in attitudes are associated with actual changes in compliance behavior. Audit recollection is especially poor among taxpayers who have experienced a correspondence examination, which suggests that correspondence examinations may not be perceived as actual audits. For

field and office audits, most participants remember being audited, suggesting that these types of examinations might have a stronger effect on taxpayer attitudes and behavior. The preliminary results indicate that self-employed taxpayers are more likely to consider cheating, are more likely to view taxpaying as a coercive process and perceive higher audit probabilities and fines for noncompliance than wage earners. Audited Schedule C filers exhibit lower trust in the IRS. Survey responses reveal that experiencing an audit induces strong negative emotions. Audited taxpayers report higher levels of fear, anger, threat, and caution when thinking about the IRS and feel less protected by the IRS. Self-reported tax knowledge, attitudes towards paying taxes, and social norms did not differ between taxpayer types. **Actions Taken/Lessons Learned:** It can be difficult to isolate potential participants with specific characteristics using IRS data. The responsiveness of the customer groups to a phone survey is unpredictable; so, the vendor recommends using a larger list (65:1) for future studies of a similar IRS customer population.

**Control #:** CS-17-485

**Re:** RPO Continuing Education

**Participants:** 86 (545 Requests)

**Data Collection Began:** 10/17

**Data Collection Ended:** 7/18

**Burden Hours:** 23

**Cost:** \$0

**Response Rate:** 15.7%

**Purpose or Objective** (brief paragraph/statement **only**; no bullets, tables, numbers, lists, etc.):

The primary goals of the survey are to measure customer satisfaction, and to improve efficiency and usability of the CE-PRATS system.

**Findings** (brief paragraphs/statements **only**; no bullets, tables, numbers, lists, etc.):

We learned most of our customers are satisfied overall with the CE Provider system and CE Provider communications. We identified a few areas to consider system enhancements as well as making some text edits to approval/renewal letters to make the system and communications more user friendly. Conducting the survey and analyzing the results helps us understand our customers' needs and make appropriate changes.

**Actions Taken/Lessons Learned** (brief paragraphs/statements **only**; no bullets, tables, numbers, lists, etc.):

First, we are working with our vendor to improve the annual renewal process. Survey feedback indicated it takes too long to make selections for each existing program during the renewal process. Currently the system requires the user make a selection from three options for each existing program (1. Continue Using – everything stays as is, 2. Edit Program – make changes but get a new program number, or 3. Do not Retain – not selling/offering the program in the next calendar year). After making a selection, there is a delay of several seconds while the system updates and moves the program to the bottom of the list, which can be time consuming and burdensome. One way to improve this issue is to remove the Edit Program option. CE Providers would only have the choice to Continue Using or Do Not Retain an existing program. This means if CE Provider has an existing program they want to carry over to the next calendar year, but it requires some changes (program category, program description, credit hours, etc.), they will have to add it as a new program and reenter all the information. We are working with the vendor to explore all options for improving the renewal process. In addition, we will improve the approval/renewal letters to prominently display the year of the approval/renewal. For example, "You have been approved for 2019 as an IRS CE Provider through 12/31/19".

**Control #:** CS-17-486

**Re:** IRS Procurement Contractor Survey

**Participants:** 328 (2,201 Requests)

**Data Collection Began:** 10/17

**Data Collection Ended:** 10/17

**Burden Hours:** 64

**Cost:** \$500

**Response Rate:** 14.9%

**Purpose or Objective:** 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 86.3% of IRS Procurement contractors were satisfied with the service provided. 3.9% were dissatisfied and 9.8% were neutral. We received a total of 180 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 Communication, which we define as “Comments dealing with responding to inquiries; initiating follow-up rather than customers having to request updates; and, meeting the needs of all customers no matter the size of the organization.”

**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 Communication, Customer Burden and Timeliness. In the survey, we give the contractor the option to be contacted if they require assistance with an issue regarding IRS Procurement. We received 16 requests to be contacted. Our office, Office of Procurement Support Services, called each contractor to discuss their issues. Most of the call backs were regarding the procurement process, which we tried to clarify for them or we gave them guidance on where to go for further information.

**Control #:** CS-17-487                      ONGOING                      **Re:** IGE and TEB Surveys

**Participants:** 180

**Data Collection Began:**                      **Data Collection Ended:**                      **Burden Hours:** 74

**Cost:** \$ 0                      **Response Rate:** 30%

**Purpose or Objective:** The ITG and TEB Customer Satisfaction Survey will fulfill the balanced measurement system requirements mentioned above. The information collected will serve as feedback from the taxpayers on the examinations process and help improve that program.

**Findings:**

**Actions Taken/Lessons Learned:**

**Control #:** CS-17-488                      ONGOING                      **Re:** Enrolled Agent/Special Enrollment

**Participants:** 15,400

**Data Collection Began:**                      **Data Collection Ended:**                      **Burden Hours:** 1103

**Cost:** \$ 0                      **Response Rate:** 77%

**Purpose or Objective:** In addition to the objective of measuring customer satisfaction to meet contractual requirements, the RPO will use survey feedback to identify improvement opportunities and as the basis for enacting improvements. The goal of the survey is to obtain feedback on an ongoing basis to improve the examination and the candidate experience with Prometric’s website, call center, and test centers

**Findings:**

**Actions Taken/Lessons Learned:**

**Control #:** CS-17-489    **Re:** Virtual Service Delivery

**Participants:** 13 (Requests 127)

**Data Collection Began:** 2/18                      **Data Collection Ended:** 5/18                      **Burden Hours:** 2

**Cost:** \$500                      **Response Rate:** 10%

**Purpose or Objective:** The purpose of the VSD Partner Site Customer Satisfaction Survey was to measure taxpayers’ satisfaction with the virtual service offered at VSD partner sites as well as issue resolution, willingness to use the service channel in the future, and the overall VSD appointment experience. Information from this point of service survey will be used to ensure the VSD service strategy is meeting the needs of customers and provide meaningful feedback that Field Assistance (FA) managers and staff can use to make decisions regarding the service option. Additionally, the survey will assist in assessing overall customer satisfaction and overall quality for balanced measures.

**Findings:** Due to the small number of survey respondents (n=13), analysis was limited to general observations which may not be generalizable to all VSD users and should not be used alone to make business decisions. Low survey participation was largely due to the minimal amount of appointments at



most VSD partner sites during the survey administration period. However, the insights shared by the 13 respondents was generally positive. All respondents indicated they were satisfied to very satisfied with the overall service provided, while nearly all respondents reported they were satisfied to very satisfied with the virtual service provided. Every respondent reported the IRS representative answered all their questions. Additionally, all respondents indicated they were willing to use virtual service again during a future visit, and most said they were willing to use virtual service from a home computer.

**Actions Taken/Lessons Learned:** W&I Strategies and Solutions (WISS) will work with FA to identify additional options to evaluate VSD service offered at the partner sites. Potential alternatives include conducting focus groups with VSD partners to gain their perception of taxpayers' experiences with VSD and their insights on suggested improvement opportunities. WISS and FA could also determine the feasibility of altering the survey administration process to enable taxpayers to complete the survey electronically using the VSD monitor at the end of the service interaction.

**Control #:** CS-18-490                      **ONGOING**                      **Re:**  
**Participants:**  
**Data Collection Began:**                      **Data Collection Ended:**                      **Burden Hours:**  
**Cost: \$**                      **Response Rate:**  
**Purpose or Objective:**  
**Findings:**  
**Actions Taken/Lessons Learned:**

**Control #:** CS-18-491                      **ONGOING**                      **Re:**  
**Participants:**  
**Data Collection Began:**                      **Data Collection Ended:**                      **Burden Hours:**  
**Cost: \$**                      **Response Rate:**  
**Purpose or Objective:**  
**Findings:**  
**Actions Taken/Lessons Learned:**

**Control #:** CS-18-492                      **Re:** Comprehensive Taxpayer Attitude Survey  
**Participants:** 2,008 (Requests 39,273)  
**Data Collection Began:** 8/18    **Data Collection Ended:** 8/18                      **Burden Hours:** 879  
**Cost:** \$223,954                      **Response Rate:** 30%  
**Purpose or Objective:** The Taxpayer Attitude Survey provides the IRS with a good understanding of the general public's views on important tax administration matters including their attitudes on tax compliance and IRS customer service, and how those views change over time. Also, analyses of the survey data at the micro level provide further key insights into the relationships among tax-related attitudes and core demographic factors, such as education level and age. These survey data have been very valuable to IRS in its deliberations, reports, and other actions as it carries out its tax administration duties and will be shared with taxpayers through the 2018 IRS Data Book.

**Findings:** In 2018, the study found that the majority of Americans continue to say that it is not at all acceptable to cheat on taxes, that it is every American's civic duty to pay their fair share of taxes, and that everyone who cheats on their taxes should be held accountable. Trust in the IRS to enforce tax laws has grown significantly since 2014. Personal integrity continues to be the main factor that influences tax compliance. However, the influence of personal integrity on tax compliance is lower among younger generations of taxpayers. Nearly half of Americans say that there is a proper balance between enforcement and customer service programs. The website and the toll-free telephone number are the top two IRS services. Taxpayers place the most value on the tax advice and information they receive from the IRS website, paid tax professionals, and IRS representatives. Eight out of ten taxpayers are satisfied with their interactions with the IRS. In the past year, one in ten taxpayers recall being contacted by the IRS, and about one third of taxpayers-initiated contact with the IRS. Trust that the IRS protects tax records remains high.

**Actions Taken/Lessons Learned:** The key recommendations from this study are to continue to invest in the IRS website as a true customer service and problem solving platform; to fulfill the public's trust in the knowledge and value of IRS representatives by increasing access; to leverage the younger generation's adoption of mobile technology, by offering more help and guidance via mobile tax apps and to ensure the public knows about the initiatives the IRS is taking to invest in customer service while communicating the IRS' intent to enforce tax law among all constituencies, including corporations and high income earners which is essential to maintaining trust in the IRS.