

Appendix B

Office of Management and Budget (1545-2250)
Customer Satisfaction Research for Continuous (Annual) Surveys
Summary of Data Collections (2018-2020)

Control #: BU-12-368

Re: CCE Mail

Participants: 2,164 (16,801 Requests)

Burden Hours: 881

Cost: \$71,856

Response Rate: 13%

Purpose: W&I solicits taxpayer feedback through customer satisfaction research to continually improve RCEO Closed Case operations.

Findings: Less than half of FY 2020 RCEO taxpayers (48%) reported being satisfied with the way that the IRS handled their audit and over a third reported being dissatisfied (39%). More customers expressed overall satisfaction than dissatisfaction in FY 2020 across all campuses.

Actions Taken/Lessons Learned: The proportion of customers satisfied with the audit length was the lowest of any component of satisfaction and was the most important predictor of overall satisfaction in FY 2020. Among the open-ended responses, the most common reason why respondents were dissatisfied with their how their audit was handled was that the process took too long (n=746). Most customers expected their audit to take zero to three months and nearly the same proportion reported that the audit took longer than expected (see Table 6). Of note, the proportion of respondents who reported their examination taking more than six months significantly decreased in FY 2020. Explore which procedures and processes reduced the number of cases taking longer than 6 months and implement lessons learned to ensure continued reductions in long audits.

Control #: BU-13-376

Re: Appeals Survey

Participants: 3,289 (7,941 Requests)

Burden Hours: 1,459

Cost: \$350,640

Response Rate: 41%

Purpose: This research is being conducted as part of the IRS agency-wide initiative to monitor and improve taxpayer satisfaction with its services provided. The objectives of this study are to—1. Identify what Appeals staff and managers can do to improve customer service; 2. Track customer satisfaction with Appeals' process over time.

Findings: Overall satisfaction is 71% for FY 2018, 65% for FY 2019. It has stayed within a +/- 4% range since FY 2012 (67%).

Actions taken or lessons learned: The FY 2019 Appeals customer satisfaction survey was changed to create a shorter, more user-friendly format. Questions were changed and five attributes were included. The survey also monitored satisfaction Overall and by customer type, function and category. In addition, a sub-survey on Appeals Team Case Leader cases was added (replacing the ADR survey from previous years). Overall satisfaction decreased from the previous year due to the survey change and the government shutdown. The attributes monitored averaged 81% satisfaction rates. Due to survey results, Appeals placed emphasis on “Listening to taxpayer presentations and concerns.”

Control #: BU-13-391

Re: Domestic IC/CIC Survey

Participants: 800 (8,508 Requests)

Burden Hours: 655

Cost: \$ 556,223

Response Rate: 12%

Purpose: To provide LB&I with Customer Satisfaction information to allow LB&I to make more informed decisions to improve our processes.

LB&I uses a survey as the primary measure of customer satisfaction and dissatisfaction.

The Customer Satisfaction Survey was mandated by RRA 98 and Executive Order 12862, which requires all government agencies to survey their customers and incorporate the results in their process improvement efforts.

Findings: Overall satisfaction in 2019 is 84% (very/somewhat satisfied), which is consistent with the satisfaction ratings in the past three years. Satisfaction with Transparency and Collaboration were strong with 91% satisfied for each.

Leverage analysis revealed that, similar to last year, increasing the level of certainty during the audit process would be most impactful in improving satisfaction. Specifically, the research determined that IRS adhering to its own timelines and spending less time on audit examinations will most increase taxpayer satisfaction. To address this, it is recommended that agents set realistic preset timeline as well as work towards reducing the overall timeline of an audit.

Having access to sufficient information from the audit plan improved satisfaction. Majority of the taxpayers (93%) felt they received sufficient information in the audit plan. But among those who didn't feel so, the main cause was that they weren't given an audit plan at the beginning of the examination. We recommend integrating this step as part of audit commencement to ensure this isn't missed.

Actions Taken/Lessons Learned: Having access to sufficient information from the audit plan improved satisfaction. Majority of the taxpayers (93%) felt they received sufficient information in the audit plan. But among those who didn't feel so, the main cause was that they weren't given an audit plan at the beginning of the examination. We implemented a recommendation to integrate this step as part of audit commencement to ensure this isn't missed.

Control #: BU-16-392

Re: International Compliance Mail

Participants: 1,345 (11,104 Requests)

Burden Hours: 1,082

Cost: \$ 117,275

Response Rate: 13%

Purpose: To provide LB&I with Customer Satisfaction information to allow LB&I to make more informed decisions to improve our processes.

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The Customer Satisfaction Survey was mandated by RRA 98 and Executive Order 12862, which requires all government agencies to survey their customers and incorporate the results in their process improvement efforts.

Findings: Overall satisfaction in 2019 is 84% (very/somewhat satisfied), which is consistent with the satisfaction ratings in the past three years. Satisfaction with Transparency and Collaboration were strong with 91% satisfied for each.

Leverage analysis revealed that, similar to last year, increasing the level of certainty during the audit process would be most impactful in improving satisfaction. Specifically, the research determined that IRS adhering to its own timelines and spending less time on audit examinations will most increase taxpayer satisfaction. To address this, it is recommended that agents set realistic preset timeline as well as work towards reducing the overall timeline of an audit.

Having access to sufficient information from the audit plan improved satisfaction. Majority of the taxpayers (93%) felt they received sufficient information in the audit plan. But among those who didn't feel so, the main cause was that they weren't given an audit plan at the beginning of the examination. We recommend integrating this step as part of audit commencement to ensure this isn't missed.

Actions Taken/Lessons Learned: Having access to sufficient information from the audit plan improved satisfaction. Majority of the taxpayers (93%) felt they received sufficient information in the audit plan. But among those who didn't feel so, the main cause was that they weren't given an audit plan at the beginning of the examination. We implemented a recommendation to integrate this step as part of audit commencement to ensure this isn't missed.

Control #: BU-16-395

Re: Taxpayer Experience

Participants: 4,676 (19,417 Requests)

Burden Hours: 1,882

Cost: \$446,355

Response Rate: 24%

Purpose: The overall objective of this task is to administer the English and Spanish versions of the Taxpayer Experience Survey to survey customers regarding their pre-filing, filing, and post-filing experiences, needs, and preferences.

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

Findings: Although COVID-19 pandemic led the IRS to extend the 2020 filing deadline to July 15, 78% of respondents still reported having filed by April 15. Along the same lines, 77% of respondents said the pandemic had no effect on when they filed their taxes, although 5% said it caused them to file earlier than they would have otherwise and 18% said it caused them to file later.

Actions Taken/Lessons Learned: Survey results were reported to W&I executives.

Control #: BU-16-402

Re: Field Collection Survey

Participants: 4,088 (43,003 Requests)

Burden Hours: 341

Cost: \$247,739 (all Field Surveys)

Response Rate: 10%

Purpose: The primary goals for the SBSE surveys are: 1) To measure customer satisfaction to meet a balanced measures requirement; and 2) To use survey results to identify improvement opportunities as the basis for enacting improvements.

The top three improvement opportunities noted in the SBSE 2014 annual reports for the FC survey are:

- Amount of time the Taxpayer had to spend on Collection issues
- Notifying the Taxpayer of case closure
- Keeping the Taxpayer up to date on the collection process

Findings: Survey Year 2019 Satisfaction Rate: 70%; Dissatisfaction Rate: 33%

Actions Taken/Lessons Learned: The most recent survey results showed that Customer Satisfaction increases when the length of the process decreases. To reduce the length of the process, the Director, Field Collection Operations (DFCO) communicates the need for field Revenue Officers to secure complete financial information in the field, face to face with the taxpayer, on the first contact. In operational reviews, the DFCO reviews cases to gauge taxpayer interaction in the field.

Control #: BU-16-403

Re: Field Exam Mail

Participants: 4,149 (28,487 Requests)

Burden Hours: 346

Cost: \$247,739 (all Field Surveys)

Response Rate: 15%

Purpose: The primary goals for the SBSE surveys are: 1) To measure customer satisfaction to meet a balanced measures requirement; and 2) To use survey results to identify improvement opportunities as the basis for enacting improvements.

The top three improvement opportunities noted in the SBSE 2014 annual reports for the FE survey are:

- Usefulness of status updates
- Auditor's understand of your business
- Length of the audit process from start to finish

Findings: Survey Year 2019 Satisfaction Rate: 62%; Dissatisfaction Rate: 29%

Actions Taken/Lessons Learned: Based on recent survey results, changes have been made to address quality and efficiency in our examination process.

Control #: BU-16-404

Re: Excise Tax Mail Survey

Participants: 1,367 (6,837 Requests)

Burden Hours: 114

Cost: \$247,739 (all Field Surveys)

Response Rate: 20%

Purpose: The primary goals for the SBSE surveys are: 1) To measure customer satisfaction to meet a balanced measures requirement; and 2) To use survey results to identify improvement opportunities as the basis for enacting improvements.

The top three improvement opportunities noted in the SBSE 2014 annual reports for the Excise Tax survey are:

- Appropriate procedural actions
- Time charged on cases
- Time spent on cases

Findings: Data still being evaluated at this time.

Actions Taken/Lessons Learned: Review results in combination with other program metrics to emphasize program goals. The key drivers are kept in mind when assessing risks for program changes, and the results are used to emphasize program timeliness objectives.

Control #: BU-16-405

Re: Estate and Gift Survey

Participants: 1,137 (6,531 Requests) **Burden Hours:** 95

Cost: \$247,739 (all Field Surveys) **Response Rate:** 17%

Purpose: The primary goals for the SBSE surveys are: 1) To measure customer satisfaction to meet a balanced measures requirement; and 2) To use survey results to identify improvement opportunities as the basis for enacting improvements.

The top three improvement opportunities noted in the SBSE 2014 annual reports for the E&G Tax survey are:

- Length of exam process from start to finish
- Explanation of how long the examination process would take from start to finish
- How well the IRS communicated with you throughout the examination process.

Findings: Survey Year 2019 Satisfaction Rate: 72%; Dissatisfaction Rate: 20%.

Actions Taken/Lessons Learned: The key drivers are kept in mind when assessing risks for program changes, and the results are used to emphasize program timeliness objectives. The taxpayers' comments from the Survey have resulted in IRM revisions regarding timeframes for taxpayer contact. They have also resulted in EQ Job Aid revisions that provide clearer guidance to examiners on the expectations and requirements for a quality examination.

Control #: BU-16-406

Re: Employment Survey

Participants: 575 (4,410 Requests)

Burden Hours: 48

Cost: \$247,739 (all Field Surveys)

Response Rate: 13%

Purpose: The primary goals for the SBSE surveys are: 1) To measure customer satisfaction to meet a balanced measures requirement; and 2) To use survey results to identify improvement opportunities as the basis for enacting improvements.

The top three improvement opportunities noted in the SBSE 2014 annual reports for the Employment Tax survey are:

- Time spent on exam
- Length of exam process
- Explanation of adjustments

Findings: Survey Year 2019 Satisfaction Rate: 74%; Dissatisfaction Rate: 20%.

Actions Taken or Lessons Learned: Survey data is considered with other information to determine if program changes are necessary.

Control #: BU-16-407

Re: CSCO Mail Survey

Participants: 9,125 (77,787 Requests)

Burden Hours: 5931

Cost: \$267,225 (all Campus Collection Surveys)

Response Rate: 12%

Purpose: CSCO is responsible for using correspondence to resolve taxpayer accounts in a method that reduces taxpayer burden and increases voluntary compliance. CSCO processes incoming correspondence from taxpayers and provides written responses to taxpayer inquiries. As an important customer interface for SB/SE, CSCO needs feedback from its customers to continuously improve operations.

CSCO resolves taxpayer non-compliance with Federal tax laws as follows:

- Balance Due Accounts (through the use of installment agreements, adjustments, credit transfers, and currently not collectible determinations)
- Return Delinquency Accounts (by securing returns, assessing tax according to deficiency, and identifying not liable to file or little/no tax due issues)
- Automated Substitute for Return (ASFR) Program (enforces filing compliance in cases where taxpayers have not filed individual income tax returns, but third-party records indicate that the taxpayer is required to file. In these cases, the ASFR program prepares a tax return for the taxpayer based upon available information.)
- Withholding Compliance Program (WHC) Program (brings taxpayers into compliance with federal income tax withholding requirements in instances where a serious problem exists with the amount of tax that taxpayers have withheld from their earnings).

Findings: Survey Year 2019 Satisfaction Rate: 57%; Dissatisfaction Rate: 26%.

Actions Taken/Lessons Learned: Based on last year survey recommend #2 (CSCO management focus on efficiency and clarity in communications and process---), we revamped the way we process Form

4442s and ensure managers make outcalls to quickly resolve taxpayer's issues. We changed the way we review open paragraphs and track such reviews. During peak, we leverage resources to meet the 30 day turn around for correspondence. This includes having the managers, DMs and Administrative Assistants input GII and create batches. To alleviate the resource shortage, we have hired Schedule-A applicants to fill the void.

We continuously leverage resources throughout the year to meet the 30 day turn around. We utilize AMS to ensure correspondence is accounted for with a focus on aged criteria. We utilize DM, FL Managers and Leads to conduct batch creation to ensure recordation of inventory and appropriate program delivery.

Control #: BU-16-408

Re: ACS IVR Survey

Participants: 8,470 (20,229 Requests) **Burden Hours:** 1,741

Cost: \$267,225 (all Campus Collection Surveys) **Response Rate:** 42%

Purpose: ACS is responsible for resolving Federal tax delinquencies that involve unpaid taxes and/or unfiled returns. ACS primarily interacts with taxpayers over the phone. Since ACS is empowered to take enforcement action to resolve delinquent accounts, many contacts are the result of taxpayers calling ACS in response to a proposed, or completed, enforcement action. Such actions can include issuing a notice of levy against a taxpayer's property, wages, bank accounts or accounts receivable; or filing a notice of federal tax lien to secure the Government's interest against the taxpayer's property.

When taxpayers call, ACS employees attempt to secure sufficient information to resolve the tax issues. If the taxpayer does not provide all the required information, they may be instructed to follow up by mailing in documents or calling back at another time when the information is available. ACS employees must often walk a fine line in providing top-quality service to taxpayers while also fulfilling their responsibilities to resolve tax liabilities in an efficient and effective manner.

The ACS Interactive Voice Recognition (IVR) survey is designed to measure taxpayers' satisfaction with the service they received during a call in which they spoke with an ACS representative.

Findings: Survey Year 2019 Satisfaction Rate: 90%; Dissatisfaction Rate: 5%.

Actions Taken/Lessons Learned: We continuously leverage resources throughout the year to in order to meet every 30-minute segment. To alleviate resource shortages the call sites have been given the authority to hire through Enforcement Hiring and detail employees from CSCO and ACSS during peak times to take the increased influx of incoming calls. The Quality Analysts review the CSAT, identify trends and recommend right time training for the CRs to the Resource Training Coordinator.

Control #: BU-16-410

Re: CCE Mail Survey

Participants: 4,098 (25,967 Requests) **Burden Hours:** 342

Cost: \$240,766 (all Campus Exam Surveys) **Response Rate:** 16%

Purpose: CCE conducts audits of taxpayer returns through the use of correspondence. Taxpayers do not meet with IRS employees directly but may speak with an IRS Tax Examiner over the phone. Taxpayers are notified of the audit upon receipt of an Initial Contact Letter which identifies the tax return item or items in question. The letter also provides instruction on the types of documentation needed to verify the entries on their return.

CCE is responsible for responding to customer technical and account inquiries, resolving customer account issues, providing account settlement (payment options), and working related issues. The vast majority of IRS audits are conducted by the Correspondence Exam program. W&I CCE conducts mainly audits of tax returns which include all EITC (pre-refund and post refund) and Pre-Refund Non-ETIC cases with the majority of the audits being pre-refund cases. As a result of these pre-refund audits, a portion of the taxpayer's refund will be delayed until completion of the examination. SB/SE CCE audits may happen up to three (3) years after the return has been processed and may result in the taxpayer owing additional tax as well as associated penalties and interest. The Correspondence Exam Program allows the IRS to maintain a wide audit coverage. As such, CCE is considered a cornerstone of our voluntary compliance system.

Findings: Survey Year 2019 Satisfaction Rate: 54%; Dissatisfaction Rate: 31%.

Actions Taken/Lessons learned: Information received from Research is posted to SharePoint and is used to alert the functional area of items to pay closer attention to, anticipating this may help our CSAT score rebound.

Control #: BU-16-412

Re: AUR Mail

Participants: 6,192 (27,286 Requests)

Burden Hours: 516

Cost: \$240,766 (all Campus Exam Surveys)

Response Rate: 23%

Purpose: Campus Exam/RICS measures external customer satisfaction with its products and services to ensure these programs enhance taxpayer's abilities to understand and meet their obligations under Federal tax laws. Feedback from external customer satisfaction surveys is critical for assessing the customer's perception of our products and services and for helping the three program areas identify as early as possible, areas/processes that require intervention and improvement.

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

Findings: Survey Year 2019 Satisfaction Rate: 69%; Dissatisfaction Rate: 17%.

Actions Taken/Lessons Learned: Information received from Research is posted to SharePoint and is used to alert the functional area of items to pay closer attention to, anticipating this may help our CSAT score rebound.

Control #: BU-13-414

Re: CAP Survey

Participants: 57 (809 Requests)

Burden Hours: 95

Cost: \$44,091

Response Rate: 7%

Purpose: To provide LB&I with Customer Satisfaction information to allow LB&I to make more informed decisions to improve our processes.

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Findings: Overall satisfaction in 2019 is 84% (very/somewhat satisfied), which is consistent with the satisfaction ratings in the past three years. Satisfaction with Transparency and Collaboration were strong with 91% satisfied for each.

Leverage analysis revealed that, similar to last year, increasing the level of certainty during the audit process would be most impactful in improving satisfaction. Specifically, the research determined that IRS adhering to its own timelines and spending less time on audit examinations will most increase taxpayer satisfaction. To address this, it is recommended that agents set realistic preset timeline as well as work towards reducing the overall timeline of an audit.

Having access to sufficient information from the audit plan improved satisfaction. Majority of the taxpayers (93%) felt they received sufficient information in the audit plan. But among those who didn't feel so, the main cause was that they weren't given an audit plan at the beginning of the examination. We recommend integrating this step as part of audit commencement to ensure this isn't missed.

Actions Taken/Lessons Learned: Having access to sufficient information from the audit plan improved satisfaction. Majority of the taxpayers (93%) felt they received sufficient information in the audit plan.

But among those who didn't feel so, the main cause was that they weren't given an audit plan at the beginning of the examination. We implemented a recommendation to integrate this step as part of audit commencement to ensure this isn't missed.

Control #: BU-16-418

Re: SPEC Partner/CSAT

Participants: 2,577 (775 Requests)

Burden Hours: 617

Cost: \$62,511

Response Rate: 39%

- **Purpose:** To measure the impact of these partners relationships and our education and outreach efforts more effectively, SPEC has embraced the IRS balanced measurement system consisting of

business results, customer satisfaction, and employee satisfaction. This project is a critical element in obtaining the data needed to measure the satisfaction of our partners.

- Understand where SPEC needs to refocus/improve satisfaction for their partners and where to reinforce messaging that is working
- Understand the impact on positive outcomes - likelihood to recommend, likelihood to continue partnering and likelihood to expand program - and enable SPEC to use results to improve services and market new initiatives

Findings: During FY 2020, the survey was conducted online between February 21, 2020 and June 1, 2020.

- A total of 2,577 partners were invited to take the survey. 775 SPEC Partners participated in the online survey for a response rate of 39%*. Data was weighted to ensure proportion of completes across Areas in the sample matched the proportion in the sampling frame.
- The following SPEC partner segments were analyzed for reporting purposes:
 - **Primary Area of Advocacy:** Volunteer Return Preparation, AARP*, Outreach, Asset Building and Other SPEC Partners
 - **Types of Customers Served:** Low to Moderate Income, Seniors, Military, Veterans, Individuals with Disabilities, Rural, American Indian or Alaska Native, Limited English Proficient, and Other
 - **Overall Satisfaction with SPEC:** Very Satisfied, Others
 - **Likelihood to Recommend SPEC:** Very Likely, Others
 - **Likelihood to Continue Partnering with SPEC:** Very Likely, Others

Actions Taken/Lessons Learned: Partner and Resource Center on IRS.gov still needs a structured plan for improvement

- Use the Jobs-to-be-Done approach to understand what Partners are looking to accomplish with this resource
- Understand what information they find most useful and what seems to be confusing for Partners on the website
- Address the gaps by running usability/UX tests on the improved content and look & feel of the resource
Start by understanding the need and the right timeframe for Outreach resource
- Educate Partners about the areas covered in Outreach corner and provide hands-on help to advertise at Partner sites
- Observe Partners to understand where Outreach corner support may be useful and understand if there are other reasons for low usage apart from timing of roll out: content, comprehension of information, searchability, etc.
- In partnership with the sites, develop the right timeframe for outreach that doesn't conflict with other training and Partner sit set up time

Control #: BU-16-420

Re: E-help Survey

Participants: 3,644 (76,691 Requests)

Burden Hours: 1,123

Cost: \$204,576

Response Rate: 5%

Purpose: This research is being conducted as part of the IRS agency-wide initiative to monitor and improve taxpayer satisfaction with the service provided. The objectives of this study are:

- o Customer satisfaction with help desk services (including call handle/hold times, accuracy of assistor responses, etc.);
 - o Customer needs (including preferred method of contact); and
- Work processes that need improvement

Findings: FY 2019- Overall respondent satisfaction rose from 86% satisfied in FY 2018 to 93% satisfied in FY 2019. All other key satisfaction metrics increased by 2-10% in FY 2019 as well. The lowest satisfaction ratings (80%) were reported for how well the respondents said the menu choices fit their options. Overall, even though all satisfaction ratings are high, the questions related to the automated system received the lowest satisfaction ratings compared to the ratings related to speaking with a

representative. The number of times the respondent has to call the help line and the number of representatives they had to speak with, has decreased slightly in FY 2019. Satisfaction across the 4 e-help sites is consistent. The Atlanta and Cincinnati sites reported the highest overall satisfaction at 95%, and the Austin site reported the lowest overall satisfaction at 91%. The e-help survey results indicate that ability, knowledge, and courtesy of the representatives are important attributes to overall satisfaction and are also highly rated (94%- 97%).

FY 2020- The e-help line met its FY 2020 satisfaction goal of 92%. In FY 2020, about three-quarters (76%) of respondents reported the e-help desk exceeded expectations during the call. The FY 2020 Cumulative results indicate that attributes of the CSR are important to overall satisfaction and are also highly rated (93%–96%). Q4 driver analysis results indicate that the CSR's willingness to help and courtesy are important attributes to overall satisfaction and are also highly rated (both 95%). Finding the menu choice that fits the caller's issue decreased significantly from 80% to 76% from FY 2019 to FY 2020. Andover and Cincinnati have the highest overall satisfaction while Atlanta has the lowest.

Actions Taken/Lessons Learned: FY 2019- The e-help survey results indicate that ability, knowledge, and courtesy of the representatives are important attributes to overall satisfaction and are also highly rated (94%- 97%). As a result, IRS will seek to maintain high ratings in these attributes to ensure a high level of overall satisfaction. Respondents are least satisfied with the ease of locating the e-help desk phone number, finding menu choices, and the length of time it took to complete the call. However, these attributes also had the lowest importance to overall satisfaction.

FY 2020- IRS should seek to maintain high ratings in the attributes related to the CSR to ensure a high level of overall satisfaction. While satisfaction with the CSRs is high (95%–96%), satisfaction was lower in one area: ability of the CSRs to make decisions (93%). IRS recognizes they can improve how well the menu choices fit the callers' issues. A cognitive interview effort is underway to assess the menu choices.

Control #: BU-16-421

Re: CAS Adjustments

Participants: 2,725 (26,964 Requests) **Burden Hours:** 543

Cost: \$142,704 **Response Rate:** 10%

Purpose: The solicitation of feedback will target areas such as: timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public.

Findings: Reduce the time it takes the Adjustments operation to resolve issues and temper taxpayer expectations around the length of the process; provide taxpayers with visualizations, like journey maps, showing the steps to resolving common issues, from initial contact to outcome, and an approximate timeframe to resolve issues; and have sites that scored higher on satisfaction with length of time to resolve the issue share best practices and lessons learned with sites where satisfaction was lower than all respondents.

Actions Taken/Lessons Learned: A report was provided to IRS executives.

Control #: BU-16-422

Re: Injured Spouse Survey

Participants: 12,193 (1,815 Requests)

Burden Hours: 617

Cost: \$76,218 **Response Rate:** 15%

Purpose: Improving agency programs requires ongoing assessment of service delivery, by which we mean systematic review of the operation of a program compared to a set of explicit or implicit standards, as a means of contributing to the continuous improvement of the program. W&I will employ a contractor to collect, analyze, and interpret information gathered to identify strengths and weaknesses of current Injured Spouse services and make improvements in service delivery based on feedback. The solicitation of feedback will target areas such as: timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public. If this information is not collected, vital feedback from customers and stakeholders on Injured Spouse services will be unavailable.

Findings: In FY 2019, 55% of Injured Spouse taxpayers reported overall satisfaction with the IRS service received, a significant decline from FY 2018 (61%). Although the proportion of satisfied taxpayers in FY 2019 decreased on all five components of satisfaction compared to FY 2018, there was only one significant decrease for the five components of satisfaction—the length of time it took to receive the outcome after submitting Form 8379 had the largest decline in FY 2019 (25%) compared to FY 2018 (34%). Ease of understanding the IRS’ decision about the Injured Spouse filing was the second largest—yet not significant—decline (57%) in FY 2019.

Further, in FY 2019, the “length of time it took to receive outcome” was among the top two strongest contributors to overall satisfaction for both non-callers and callers and provide opportunities for improvement. The ease of understanding the IRS’ decision on the Injured Spouse filing was the strongest predictor of overall satisfaction for non-callers. Whether taxpayers were treated with respect during the Injured Spouse process was the second strongest contributor of overall satisfaction for callers.

In FY 2019, there were declines in taxpayer satisfaction with all aspects of service regarding their most recent call, including a significant decline in the ease of getting through to an IRS representative, which decreased from 27% in FY 2018 to 19% in FY 2019.

When asked about the time the process took relative to their expectations, three-quarters of customers (76%) stated that the length of time was “longer than expected,” a significant increase from FY 2018 (64%). The majority of customers still said the IRS met their expectations (68%) while handling their filing, which was a significant decline from FY 2018 (77%).

Of the injured spouses who called the IRS in FY 2019, most called for status updates multiple times throughout the process. As in FY 2018, the majority of calls were for status updates (90%) or to receive an explanation of the IRS decision about filing (33%), but there were no significant differences in call characteristics between FY 2019 and FY 2018. Although only 23% of injured spouses found out about the Injured Spouse program through IRS.gov in FY 2019, 43% stated that they visited IRS.gov to get help or information about the program.

Actions Taken/Lessons Learned After analyzing FY 2019 data, the operation was recommended to (1) continue identifying solutions for streamlining the Injured Spouse process and for making IRS decisions easier for customers to understand; (2) Provide Customer Service Representatives (CSR) additional training to increase respectful levels of customer service; and (3) conduct focus groups with Injured Spouse taxpayers in order to better understand issues in accessibility of information about the Injured Spouse process.

Below is the rationale and supporting data for these recommendations:

- Identify solutions for streamlining the Injured Spouse process and for making IRS decisions easier for customers to understand. The dominance analysis identified the length of time to receive an outcome after filing an Injured Spouse Form 8379 as a top improvement priority and the strongest predictor of overall satisfaction for those who called the IRS and the second strongest predictor for those who did not call the IRS. This is also supported by the open ended comments among respondents who felt the experience with the IRS did not meet expectations, a top theme being that it takes too long to resolve a case or get a refund. The ease of understanding the IRS’s decision regarding their Injured Spouse filing was non-callers’ top predictor of overall satisfaction. Both reducing delays in the time it takes taxpayers to receive a decision and delivering a clear explanation of how the decision was reached will improve the Injured Spouse customer experience.
- Provide Customer Service Representatives (CSR) additional training to increase respectful levels of customer service. For the respondents who called the IRS in FY 2018, being treated with respect during the Injured Spouse process was the second highest improvement priority and predictor of overall satisfaction. This was the only component of fairness to significantly decline in FY 2019. Also, ratings of satisfaction fell in FY 2019 with the ease of getting through to an IRS representative. When asked about their reason for dissatisfaction with the call, a top theme from the open-ended comments was a lack of IRS employee knowledge about the process. To prevent perceived disrespect from negatively affecting perceptions of the call service provided to taxpayers, the IRS should provide further training to CSRs that will both improve their interactions with taxpayers and provide them with more information about the Injured Spouse process itself. If knowledge of the process is improved, CSRs can become more adept at

answering questions quickly or asking the “right” follow-up questions to resolve issues, opening up lines and the ability to handle more callers. The IRS may also choose to monitor a small sample of phone calls with CSRs for quality of customer service and to determine areas of focus for the training.

- Conduct focus groups with Injured Spouse taxpayers in order to better understand issues in accessibility of information about the Injured Spouse process. The third-strongest predictor of overall satisfaction among Injured Spouse taxpayers who called the IRS was ease of finding out about the Injured Spouse program. For all Injured Spouse customers, satisfaction with the ease of finding out about the program is 60%, a non-significant decline from FY 2018 and one of the higher components of satisfaction in FY 2019. In addition, 81% of injured spouses accessed IRS.gov to get a description of the program and 93% were able to find it. Finally, 61% of respondents felt they received an adequate description of the Injured Spouse process in FY 2019. Overall, the results support that the IRS is maintaining levels of customer satisfaction with accessibility to information about the Injured Spouse program, form, and process. Nevertheless, conducting focus groups with taxpayers in order to identify gaps of knowledge in the Injured Spouse process and where to share that information may help the IRS continue to maintain satisfaction in terms of the gathering and dissemination of information to IRS customers. This additional research can also inform the IRS’s efforts of decreasing taxpayers’ reliance on phone calls for information and driving them to IRS.gov for that information instead.

Control #: BU-16-423

Re: Practitioner Priority

Participants: 4,902 (280,139 Requests)

Burden Hours: 1,821

Cost: \$ 135,000

Response Rate: 2%

Purpose: The solicitation of feedback will target areas such as: timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of phone services offered to the public.

Findings: Overall satisfaction was at 94% in both Q4 and FY 2020.

Actions Taken/Lessons Learned: A report was provided to IRS executives.

Control #: BU-16-424

Re: TEGE Toll Free

Participants: 1,737 (48,186 Requests)

Burden Hours: 432

Cost: \$103,186

Response Rate: 4%

Purpose: The solicitation of feedback will target areas such as: timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of phone services offered to the public.

Findings: Overall, in FY 2020, 93% of respondents were satisfied with the service they received during their call to the TE/GE phone line. Satisfaction was slightly lower in Q4 (89%), which was lower than the previous two quarters.

Actions Taken/Lessons Learned: A report was provided to IRS executives.

Control #: BU-16-425

Re: CAS Toll Free Survey

Participants: 9,704 (216,471 Requests)

Burden Hours: 2,186

Cost: \$177,635

Response Rate: 4%

Purpose: This feedback will provide insights into customer perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of services.

Findings: Overall, in FY 2020, 79% of respondents were satisfied. Satisfaction was consistent throughout FY 2020 quarters, with ratings between 78% and 82%.

Actions Taken/Lessons Learned: An annual report was provided to executives.

Control #: BU-13-426

Re: Field Assistant Survey

Participants: 44,760 (430,654 Requests)

Burden Hours: 3,730

Cost: \$153,082

Response Rate: 10%

Purpose: The IRS administered a customer satisfaction survey during FY 2020 to incorporate customers' perspectives on improving service interactions. This report presents the results from the 46,278 customers who responded to the FA survey, 4,819 (11%) of whom participated in Spanish. FA invited customers at a frequency depending on site volume and varying throughout the fielding period. The survey was administered each day, on odd-numbered days, or on randomly selected business days, with a goal of completing 200 surveys per site per year.

Findings: Continue to emphasize professional, prompt, and knowledgeable service were highlighted as the most important contributors to customers' overall satisfaction. Maintaining high levels of satisfaction in these three areas are important to sustain a high level of overall customer satisfaction. Focus TAC staff training to improve VSD users' and Spanish-language customers' experiences in these three areas. Fewer members of these two groups reported satisfaction with the professional, promptness, and knowledgeable components.

Identify ways to reduce the time between scheduling and the appointments, particularly among Spanish-language customers. Customer satisfaction with the time between scheduling and the appointments increased significantly from FY 2019 but still stands as the lowest of any of the service satisfaction components. This finding was particularly pronounced among Spanish-language customers. Open-ended comments reveal a need for more bilingual staff at TACs. Increase resources for Spanish-language customers to decrease the time between scheduling and the appointment.

Provide alternative methods for scheduling an appointment. In addition, open-ended comments show a top improvement area was IRS's phone system. Customers reported having to make multiple calls to get through to a live person and to make an appointment, and in some cases, the call was disconnected or the wait time on the line was hours. Provide the alternative to make TAC appointments on-on-line and allow customers to select the preferred language of their appointment.

Actions Taken/Lessons Learned: Increase customer awareness of scheduling requirements and self-service options. More than half of visitors reported being aware of the requirement to schedule appointments at TACs ahead of time. Increase marketing to increase taxpayer awareness of the scheduling requirements, increase customer awareness of scheduling requirements and self-service options. More than half of visitors reported being aware of the requirement to schedule appointments at TACs ahead of time.

Control #: BU-16-430

Re: CCE IVR

Participants: 635 (1,444 Requests)

Burden Hours: 120

Cost: \$71,856

Response Rate: 44%

Purpose: As part of an agency-wide initiative to monitor and improve customer satisfaction, the IVR surveys measure customer satisfaction "at the point of transaction" after completion of a telephone call with an IRS representative. W&I solicits taxpayer feedback through customer satisfaction research to continually improve its RCEO Toll-Free customer service operation.

Findings: A clear explanation of the issue was the strongest predictor of overall satisfaction. Customer satisfaction was stable in FY 2020 compared to FY 2019, with no significant changes between years. Overall satisfaction in FY 2020 (85%) was statistically unchanged from FY 2019 (87%). Overall dissatisfaction with the toll-free service was also unchanged, at 8% in both FY 2020 and FY 2019.

Actions Taken/Lessons Learned: Since customer satisfaction with these components of satisfaction has been consistently high on a year-to-year basis, the IRS should reinforce current practices and avoid any large changes to the toll-free service related to these items. Reduce call lengths and the time spent on hold. The IRS can reduce hold and overall call times by providing alternate means of contacting the IRS. For example, the IRS can provide customers with an online tool that allows them to notify the IRS that they have mailed case documents and to inform them of their case status. Reducing the need to use the toll-free system for this purpose would reduce call volume, which would lead to a decrease in the length of time customers spend on calls.

Control #: BU-16-434

Re: ISP Mail Survey

Participants: 830 (10,831 Requests)

Burden Hours: 70

Cost: \$240,766 (all Campus Exam Surveys)

Response Rate: 8%

Purpose: Campus Exam/RICS measures external customer satisfaction with its products and services to ensure these programs enhance taxpayer's abilities to understand and meet their obligations under Federal tax laws. Feedback from external customer satisfaction surveys is critical for assessing the customer's perception of our products and services and for helping the three program areas identify as early as possible, areas/processes that require intervention and improvement.

ISP is responsible for protecting the rights of the requesting and non-requesting spouses. Under current tax laws, when a married couple files a joint federal income tax return, each spouse becomes individually responsible for paying the entire tax bill. As a result, one spouse can be held liable for tax deficiencies assessed after a joint return was filed, even if the additional taxes were solely attributable to the income of the other spouse. If the Internal Revenue Service cannot collect the taxes owed from the spouse who earned the income, it may seek to collect the money from the other spouse. The spouse may obtain relief from the liability if certain conditions are met. The program ensures each claim receives timely and consistent treatment in accordance with established guidelines and the law.

Findings Survey Year 2019 Satisfaction Rate: 56%; Dissatisfaction Rate: 36%.

Actions Taken/Lessons Learned: Information received from Research is posted to SharePoint and is used to alert the functional area of items to pay closer attention to, anticipating this may help our CSAT score rebound.

Control #: BU-16-437

Re: ACSS Mail Survey

Participants: 3,952 (44,539 Requests)

Burden Hours: 3,318

Cost: \$267,225 (all Campus Collection Surveys)

Response Rate: 9%

Purpose: Campus Collection measures external customer satisfaction with its products and services to ensure these programs enhance taxpayer's abilities to understand and meet their obligations under Federal tax laws. Feedback from external customer satisfaction surveys is critical for assessing the customer's perception of our products and services and for helping the three program areas identify as early as possible, areas/processes that require intervention and improvement.

The ACS Support (ACSS) sections, within the Campus Collection organization of SB/SE, are responsible for:

- Responding to customer technical and account inquiries,
- Resolving customer account issues,
- Providing account settlement (payment options), and
- Working related issues.

The ACSS sites serve customers receiving a written notice from the IRS regarding their account. SB/SE has five ACS Support sites (Atlanta, Cincinnati, Fresno, Kansas City, and Philadelphia) to work any follow-up actions the ACS Call sites might need. ACSS services two types of customers, Correspondence and Collection Due Process (CDP) customers.

The Support sites receive all incoming correspondence resulting from ACS notices sent on taxpayers' accounts. It is the Support sites' responsibility to review the correspondence and respond to the taxpayer with an appropriate solution to their inquiry. Previously administered as an out-call phone survey, the ACSS survey is transitioning to a mail survey for this contract.

Findings: Survey Year 2019 Satisfaction Rate: 52%; Dissatisfaction Rate: 33%.

Actions Taken/Lessons Learned: A trend was identified regarding taxpayers requesting use of electronic methods to get/give information. A recommendation was made by P&A for tax examiners to provide their e-fax number when requesting additional information from the taxpayer. This is currently being prepared for discussions with headquarters.

Control #: BU-16-438

Re: Media & Pub Survey

Participants: 2,061 (19,749 Requests)

Burden Hours: 4792

Cost: \$127,483

Response Rate: 10%

Purpose: W&I solicits taxpayer feedback through customer satisfaction research to continually improve IRS externally used tax products for individual taxpayers, business taxpayers, tax preparers, and forms distributors.

Findings: OY4 – FMG reports are in progress and not all yet complete except Forms Distribution

Forms Distributors (web survey): A large majority (90%) of Distributors reported satisfaction with the TFOP overall, representing a significant increase from 2019 (84%).

Actions Taken/Lessons Learned: .

Control #: BU-16-439

Re: TEGE Survey

Participants: 3,021 (10,372 Requests)

Burden Hours: 749

Cost: \$452,937

Response Rate: 29%

Purpose: TE/GE collects feedback from the surveys to track customer satisfaction over time and identify improvement opportunities.

Findings: TE/GE saw increases in overall satisfaction for all functions in both examinations and determinations. For example, in FY 2015 overall satisfaction for Exempt Organization examinations was at 74% and in FY 2018 it was 86%. For Employee Plans determinations, overall satisfaction went from 70% in FY2015 to 88% in FY2019. TE/GE also identified other variables that correlated to customer satisfaction, such as, length of process, explanation of process, and time to respond to requests.

Actions Taken/Lessons Learned: Customer satisfaction surveys are one way to assist TE/GE with monitoring program changes. The open-ended comment portion at the end is a way to get feedback that we would not get otherwise. One thing that emerged recently was their desire to use email communication.