

Supporting Statement
Approval Request to Conduct Customer Satisfaction Research
(OMB #1545-1432)
FY 2021 Taxpayer Advocate Service Customer Satisfaction Survey

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Executive Order 12862 requires all government agencies to survey their customers, and incorporate customer preferences in their process improvement efforts.¹

Internal Revenue Bulletin 2005-45 (November 7, 2005) states: “The customer satisfaction goals and accomplishments of operating units within the IRS will be determined on the basis of information gathered through various methods. For example, questionnaires, surveys and other types of information gathering mechanisms may be employed to gather data regarding customer satisfaction. Information to measure customer satisfaction for a particular work unit will be gathered from a statistically valid sample of the customers served by that operating unit and will be used to measure, among other things, whether those customers believe that they received courteous, timely, and professional treatment by the IRS personnel with whom they dealt. Customers will be permitted to provide information requested for these purposes under conditions that guarantee them anonymity. For purposes of this section, customers may include individual taxpayers, organizational units, or employees within the IRS and external groups affected by the services performed by the IRS operating unit.”²

2. Purpose and Use of the Information Collection

History of customer satisfaction surveys within the Taxpayer Advocate Service:

The Taxpayer Advocate Service organization (TAS) of the Internal Revenue Service (IRS) has been conducting customer satisfaction surveys since calendar year 2001. These surveys gauge the quality and timeliness of services that are delivered to taxpayers and their representatives who have recently sought TAS assistance. These surveys are a component of TAS’ organizational performance measurement system, or “balanced performance measures,” which also include employee engagement and business results.

It is through this process the Taxpayer Advocate Service establishes and maintains an awareness of customer expectations, to identify gaps between customer expectations and organizational performance and to better calibrate its services to meet customer expectations. Data collected will help TAS identify the underlying causes of customer dissatisfaction in different types of case work and provide the basis for implementing appropriate organizational changes. TAS works cases for upwards of 203,000 taxpayers per year; obtaining customer feedback about the timeliness and quality of TAS’s services from a sample of this group will help TAS improve its operations.

¹ Reference: <http://govinfo.library.unt.edu/npr/library/direct/orders/2222.html>

² Reference: https://www.irs.gov/irb/2005-45_IRB#d0e95

TAS will collect, analyze, and interpret information gathered to identify strengths and weaknesses of current services and make recommendations to improve or maintain the quality of service offered to the public. The solicitation of information will target areas such as: timeliness, communication, knowledge, fairness and resolution of issues.

3. Consideration Given to Information Technology

The TAS Customer Satisfaction survey will be administered monthly by mail.

4. Duplication of Information

Similar data is not gathered or maintained by TAS or available from other sources known to TAS.

5. Reducing the Burden on Small Entities

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

6. Consequences of Not Conducting Collection

Without this feedback, TAS will not have timely information to adjust its services to meet customer needs or address specific areas of customer dissatisfaction.

7. Special Circumstances

There are no special circumstances. The results received will not institute new policy yet will help TAS effectively meet taxpayer needs.

8. Consultations with Persons Outside TAS

No one outside the IRS or TAS was consulted for this survey.

9. Payment or Gift

TAS will not provide payment or other forms of remuneration to respondents of its customer satisfaction survey.

10. Confidentiality

Respondents' privacy will be protected to the extent allowed by law. Access to all case-related data is maintained by TAS employees on IRS laptops. Access is restricted to the assigned owner of the laptop.

TAS will use specific identifying characteristics of either the taxpayer or his/her authorized representatives responding on behalf of the taxpayer (e.g., name, address, phone number, case number, etc.) for mailing purposes. The survey questionnaire will not have any identifying information of the respondent but will be assigned a unique random number which cannot be

traced to the respondent. The data available to TAS will be restricted to: (a) responses to the survey questions; and (b) case characteristics.

11. Sensitive Nature

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

12. Burden of Information Collection

Our method of collection will be by written survey only. Based on a sample of 75,700 potential respondents and a response rate of 19 percent, we expect to receive approximately 14,400 respondents with 61,300 non-participants. The contact time is based on 1 minute to read the pre-notification letter resulting in 1,022 hours. These hours are computed as follows: 61,300 x 1 minute = 1,022 burden hours. For respondents, the time to complete the survey is 10 minutes reflecting the time to read the pre-notification letter and complete the survey. The total hours for respondents are 2,400 hours computed by 14,400 respondents' x 10 minutes. The total burden hours for the survey is (1,022 + 2,400) = 3,422 hours.

As required by the printing regulations, the survey correspondence to be mailed to the selected recipients will be printed by a GPO printer company that is managed by the IRS Media and Publications unit.

| Category of Respondent | No. of Respondents | Participation Time (in minutes) | Burden (in Hours) |
|-------------------------------|---------------------------|--|--------------------------|
| Non-respondent | 61,300 | 1 minute or less | 1,022 |
| Expected respondent | 14,400 | 10 minutes | 2,400 |
| Totals | | | 3,422 |

13. Costs to Respondents

There is no dollar cost to respondents. The total estimated annual cost burden to respondents is \$88,013.84. The surveys take place across the United States with a cross-section of individuals. This estimate was created using the mean hourly wage for all occupations (\$25.72) from the BLS May 2019 National Occupational Employment and Wage Estimates - United States.

14. Costs to Federal Government

The anticipated cost to the Federal Government is approximately \$32,000 to \$36,000. These costs are comprised of printing costs.

15. Reason for Change

No change is requested. This is a new request for approval. TAS is planning to conduct the customer satisfaction survey at the national, area and office level.

16. Tabulation of Results, Schedule, Analysis Plans

Feedback collected provides useful information, but it does not yield data that can be generalized to the overall population. IRS will hold the identities of respondents' private to the extent permitted by law. Responses from the paper survey questionnaires will be scanned and tabulated using survey software. The results will be compiled by TAS Research and TAS Business Assessment (BA). TAS Research and BA will prepare national, area and office customer satisfaction reports from the collected data.

17. Display of OMB Approval Date

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

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities comply with the requirements in 5 CFR 1320.9.

19. Dates Collection will Begin and End

January 2021 to January 2022.

B. STATISTICAL METHODS

1. Universe and Respondent Selection

Survey participants will be extracted from a random sample of the population of closed cases for each month of the collection period nationwide for fiscal year 2021.

2. Procedures for Collecting Information

TAS will administer the survey by mail monthly. Respondents will complete a paper survey questionnaire and return it to TAS by postage-paid envelope. Responses from the paper survey questionnaires will be scanned and tabulated using survey software. The results will be compiled by TAS Business Assessment and national, area and office customer satisfaction reports will be prepared.

3. Methods to Maximize Response

Standard procedures will be used to obtain the highest response rate possible for a mail survey which can include: 1) Pre-notification letter regarding the survey, 2) cover letter and questionnaire, and 3) postcard reminder. Also, TAS will mail either an English or Spanish version of the survey questionnaire based on the language preference listed in the closed case record.

4. Testing of Procedures

The current questionnaire has been tested, and it has been used for four years in a paper survey. If any changes are made, it is anticipated they will be minor.

5. Contacts for Statistical Aspects and Data Collection

Larry Cooper
Business Assessment Mgt & Prog Analyst
737-800-4116
larry.l.cooper@irs.gov

John Casstevens
Business Assessment Senior Analyst
904-661-3146
john.casstevens@irs.gov

ATTACHMENTS-English Versions of TAS Survey Correspondence-PDF Format

Exhibit A – Pre-Notification Letter – Taxpayer
Exhibit B – Pre-Notification Letter – Businesses
Exhibit C – Pre-Notification Letter – POA
Exhibit D – Cover Letter – Taxpayer
Exhibit E – Cover Letter – Businesses
Exhibit F – Cover Letter - POA
Exhibit G – Postcard Reminder – Pages 1 & 2
Exhibit H – Survey Questionnaire-Pages 1 & 2