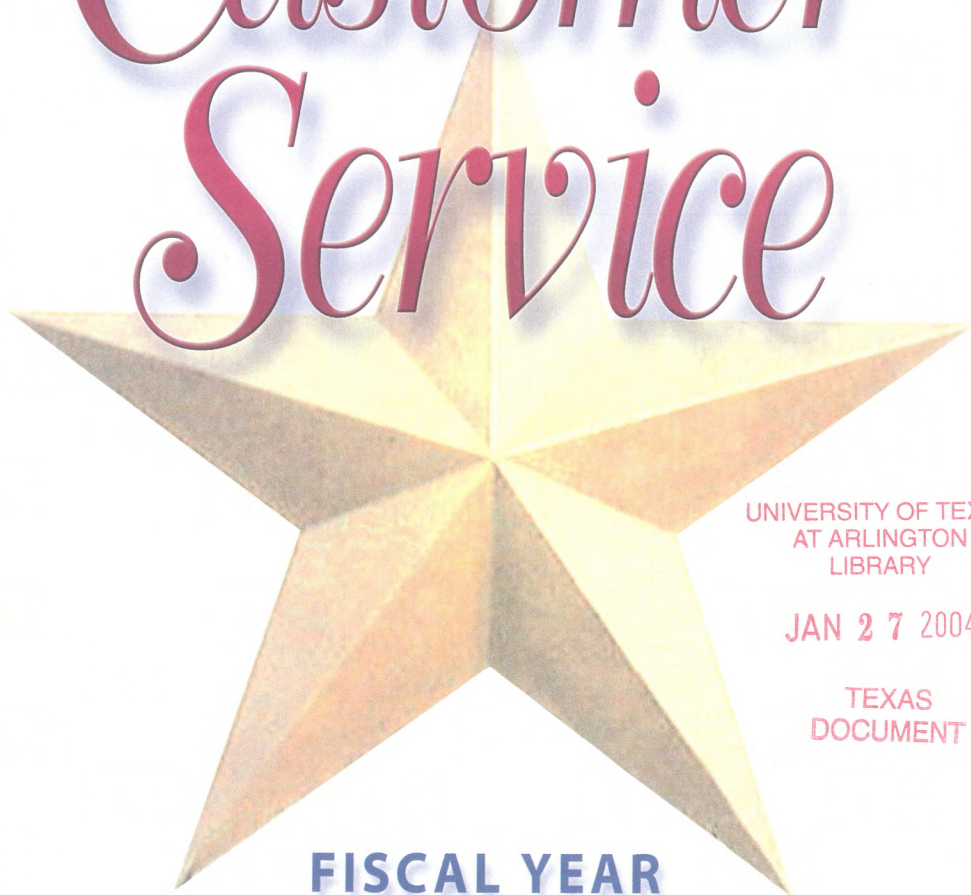


COMPTROLLER'S REPORT ON

*Customer  
Service*



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# COMPTROLLER'S REPORT ON *Customer Service*

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## Introduction

The Texas Comptroller of Public Accounts is the state's chief fiscal officer, tax collector, accountant, treasurer and revenue estimator. In these roles, the agency tracks expenses, pays the state's bills, manages the state's cash and securities, forecasts how much revenue the Legislature can expect to receive during the biennium, and estimates the fiscal impact of proposed legislation. Additionally, the Comptroller's office is charged with managing a number of programs, including the Texas Tomorrow Fund, the State Energy Conservation Office and the Texas Treasury Safekeeping Trust Company.

The Comptroller's office best serves its customers by providing them with the information they need to conduct their business with the agency as quickly and as efficiently as possible. If the agency's customers are informed of their rights and responsibilities, as well as the agency's statutory duties, they will encounter fewer problems and are likely to have fewer questions.

The agency's first and foremost responsibility as Texas' chief tax collector is to improve voluntary compliance with the state's tax laws. To perform this role, the agency conducts tax audits, administrative hearings and taxpayer education seminars. The agency also responds to taxpayers' requests for information and materials swiftly and accurately.

To obtain customer information on agency services for the vast array of programs it administers, the Comptroller's office currently uses as many as 20 different survey instruments. These program-specific surveys are frequently modified to ensure each collects relevant data on seven customer service quality elements: facilities, staff, communications, Internet sites, complaint handling processes, service timeliness and printed information.

To comply with S.B. 1563, enacted by the 1999 Texas Legislature, and report on customer service in each of the seven areas mentioned above, the agency entered into an interagency contract with the University of North Texas' Survey Research Center to conduct a third-party survey of the agency's largest customer population, state sales taxpayers. Survey results are provided later in this report.



## Inventory of External Customers by Strategy

The Governor’s Office and the Legislative Budget Board require all state agencies to provide an inventory of their external customers organized by the strategies listed in the General Appropriations Act. A brief description of the types of services provided to external customers is also required. The inventory and descriptions are listed as follows:

### STRATEGY: Ongoing Audit Activities

Section/Division	External Customer Groups	Customer Services
Audit	Taxpayers	Performs audits of randomly selected taxpayers to ensure compliance with tax laws and verifies refunds.
Criminal Investigations	Taxpayers	Investigates criminal violations of state tax laws.

### STRATEGY: Tax Laws Compliance

Section/Division	External Customer Groups	Customer Services
Enforcement	Taxpayers	Receives tax returns and payments; answers taxability questions; assists with tax permit applications and return preparation; distributes tax forms; conducts taxpayer seminars; canvasses special events to ensure participants are properly permitted; and makes unannounced visits to businesses to verify tax compliance.

### STRATEGY: Taxpayer Information

Section/Division	External Customer Groups	Customer Services
Tax Policy	Taxpayers Tax Practitioners Legislators General Public	Researches and provides information and interpretation of state tax laws.

### STRATEGY: Tax Hearings

Section/Division	External Customer Groups	Customer Services
General Counsel	Taxpayers State Agencies General Public Attorneys CPAs Tax Practitioners Vendors	Provides legal interpretation of tax statutes; obtains and provides open records to requestors and processes any associated payments; maintains records management policy; provides contract management including negotiation of terms and drafting of related documents; performs follow-up on contract defaults; reviews tax re-determination and refund requests; researches and applies tax statutes and rules; provides written rulings to taxpayers; presents cases at oral hearings with Administrative Law Judges; considers arguments and evidence presented by taxpayer representatives to determine the correct application of the tax laws; and issues proposed decisions for approval or modification by the Comptroller.

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**STRATEGY: Accounting/Reporting**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Fund Accounting	State Agencies Financial Officers Accounting Contacts	Provides accounting information, including estimates of the cost of appropriation bills, and compiles the state's annual financial reports.
Revenue Estimating	Legislators	Provides revenue estimates of proposed legislation and other proposed changes in state government.

**STRATEGY: Claims and Payments**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Claims	Vendors State Agencies Accounting Contacts: HRIS, Payroll, Purchasing, and Travel USPS Contacts Statewide Newsletter Recipients	Processes payments for all state employees and vendors who do business with the state.

**STRATEGY: Texas School Performance Review**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Texas School Performance Review	School Districts Public Colleges and Universities	Performs reviews to improve the management and finances of public school districts. Areas reviewed include district organization and management, educational service delivery, personnel management, community involvement, facilities use and management, financial management, asset and risk management, purchasing and warehousing, computers and technology, food services, transportation, and safety and security.

**STRATEGY: Competitive Government**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Council on Competitive Government (CCG)	Council on Competitive Government Members Legislators	Reviews state services to identify the most cost-effective and efficient provider of those services; outsources services that can be provided cheaper and more efficiently by the private sector; produces reports as requested by the Legislature.

**STRATEGY: Property Tax Program**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Property Tax	County Appraisal Districts Tax Assessors and Collectors Texas Education Agency Public School Districts	Conducts an annual property value study in each school district; provides technical assistance to taxpayers, tax professionals and taxing unit administrators; and conducts appraisal district performance audits as required.



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**STRATEGY: Fiscal Research and Studies**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Research and Policy Development	State Agencies Legislators General Public Local Governments Out-of-State Contacts	Provides research on economic and fiscal issues and trends, including publications on the status of the Texas economy, periodicals, and regional and industry analysis; assists in developing taxation models that reflect the impact of all taxes on the state's economy; monitors legislative committees and provides assistance including expert testimony and fiscal notes and presents comprehensive packages of proposed reforms to the Texas Legislature.

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**STRATEGY: Treasury**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Treasury Operations	State Agencies State Depositories TexNet Payors/Taxpayers General Public Bond Counsels	Manages and insures the safety of all assets entrusted to the Comptroller; ensures all legitimate warrants are paid expeditiously and all revenues are deposited quickly to maximize interest earnings and minimize collection overhead for the state; serves as the focal check point for the recognition and reconciliation of the state's cash assets; manages depository relationships, Comptroller accounts and securities held in the Treasury Operations vault; timely forecasts Treasury cash balances used for investment purposes and for issuing Tax and Revenue Anticipation Notes; and registers municipal bonds.
Texas Tomorrow Fund	General Public Businesses Civic Organizations	Provides citizens with information concerning the opportunity to invest in a trust fund administered by the Texas Prepaid Higher Education Tuition Board to prepay tomorrow's college tuition and required fees at Texas public colleges, private colleges, and qualified proprietary schools at approximately current college rates. Also manages a College Savings Plan financed through administrative fees and service charges.

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**STRATEGY: Client Server System**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Information Technology	State Agencies	Provides support and maintenance on the PeopleSoft financial software to state agencies and works with state agencies and universities to provide system enhancements; and ensures statewide connectivity and access to state financial information.

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**STRATEGY: Revenue and Tax Processing**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
Account Maintenance	Taxpayers Law Enforcement Branches Insurance Companies IFTA Jurisdictions State Agencies County Tax Assessors	Processes returns and updates accounts; researches and analyzes taxpayer data base information; adjusts and corrects taxpayer files; and responds to requests for account adjustments, amendments, file maintenance, and requests for information on the status of tax accounts.
Revenue Accounting	Taxpayers Local Taxing Jurisdictions IFTA Jurisdictions LEOSE Jurisdictions Other State Agencies All Texas Counties County Tax Assessor and Collectors Refund Claimants	Provides information to taxpayers on taxability and account information including liens/certifications, penalty waivers, security postings, incomplete tax reports, local tax allocations to cities and bankruptcy situations; provides assistance in verifying overpayments and credits to taxpayers and provides support to state agencies that submit vouchers for payment to vendors on warrant hold for tax and other state liabilities.
Revenue Processing	Taxpayers	Processes taxpayer payments and reports.
Unclaimed Property	Taxpayers General Public Unclaimed Property Holders Unclaimed Property Claimants	Manages unclaimed property for the state; answers correspondence and telephone requests for unclaimed property holders and claimants; and participates in seminars to educate the public on unclaimed property.

**STRATEGY: Energy Efficiency**

<b>Section/Division</b>	<b>External Customer Groups</b>	<b>Customer Services</b>
State Energy Conservation Office	State Agencies Public School Districts Institutions of Higher Education Local Governments	Administers contracts for energy efficiency projects and provides technical assistance, information and training on energy-related issues.

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## Customer Service Performance Measures Definitions

The Governor's Office and the Legislative Budget Board require state agencies to define their customer service performance measures. The definitions used by the Comptroller's office are listed below.

<b>Measure</b>	<b>Percentage of Surveyed Customer Respondents Expressing Overall Satisfaction with Services Received</b>
<i>Short Definition</i>	The percentage of customers who respond favorably when asked about their overall satisfaction with services received from the agency.
<i>Purpose/Importance</i>	To determine the percentage of customers who are satisfied overall with services provided by the agency.
<i>Source/Collection</i>	Customer surveys conducted in person, by phone, mail, electronically, or by other means include a question regarding overall satisfaction with services received. Data related to the number of survey respondents and the number of respondents indicating overall satisfaction with services received is maintained by each survey administrator and is reported to the Customer Relations Representative.
<i>Method of Calculation</i>	Total number of survey respondents from all agency surveys indicating overall satisfaction with services received is divided by the total number of survey respondents from all agency surveys.
<i>Data Limitations</i>	Data is limited to customers who respond to surveys offered in person, by phone, mail, electronically, or by any other means.
<i>Calculation Type</i>	Non-cumulative
<i>New Measure</i>	No (Revised)
<i>Desired Performance</i>	Target or higher

Measure	Percentage of Surveyed Customer Respondents Identifying Ways to Improve Service Delivery
<i>Short Definition</i>	The percentage of surveyed customers who identify ways to improve service delivery.
<i>Purpose/Importance</i>	To determine the percentage of external customers who identify ways to improve service delivery.
<i>Source/Collection</i>	Customer surveys conducted in person, by phone, mail, electronically, or by any other means, include a question as to whether service delivery can be improved. Data related to the number of survey respondents and the number of respondents identifying ways to improve service delivery is maintained by each survey administrator and reported to the Customer Relations Representative.
<i>Method of Calculation</i>	Total number of survey respondents from all agency surveys indicating ways to improve service delivery is divided by the total number of survey respondents from all agency surveys.
<i>Data Limitations</i>	Each survey reviewer must determine which responses constitute valid suggestions for ways to improve service delivery.
<i>Calculation Type</i>	Non-cumulative
<i>New Measure</i>	No (Revised)
<i>Desired Performance</i>	Target or lower

<b>Measure</b>	<b>Number of Customers Surveyed</b>
<i>Short Definition</i>	The number of customers who are sent, receive or are given access to surveys regarding services received from the agency. This number includes all customers who received surveys in person, by phone, mail, electronically, or by any other means.
<i>Purpose/Importance</i>	To determine the number of customers the agency surveyed about the quality of services they received.
<i>Source/Collection</i>	Divisions administering surveys maintain data related to the number of customers who are sent, receive or are given access to surveys in person, by phone, mail, electronically, or by any other means. Data related to this measure is reported to the Customer Relations Representative by each survey administrator.
<i>Method of Calculation</i>	The number of customers who are sent, receive or are given access to agency surveys is totaled by the Customer Relations Representative.
<i>Data Limitations</i>	Due to the complexity of determining the number of customers that are surveyed electronically, this measure may have a slight margin of error.
<i>Calculation Type</i>	Cumulative
<i>New Measure</i>	No (Revised)
<i>Desired Performance</i>	Target or higher

<b>Measure</b>	<b>Cost per Customer Surveyed</b>
<i>Short Definition</i>	The average cost per customer to administer a survey.
<i>Purpose/Importance</i>	To determine the average cost of surveying an agency customer.
<i>Source/Collection</i>	Each division administering customer surveys maintains data related to the surveys, including the number of surveys conducted and the total cost involved in administering those surveys. Costs could include materials, postage, computer services, consulting contracts and personnel costs. The number of surveys conducted and the total cost of administering the surveys are reported to the Customer Relations Representative by each survey administrator.
<i>Method of Calculation</i>	Divide the total costs for all agency surveys by the total number of customers surveyed by the agency.
<i>Data Limitations</i>	None
<i>Calculation Type</i>	Non-cumulative
<i>New Measure</i>	No (revised)
<i>Desired Performance</i>	Target or lower

<b>Measure</b>	<b>Number of Customer Groups Inventoried</b>
<i>Short Definition</i>	This measure represents the number of unique customer groups identified by each agency strategy.
<i>Purpose/Importance</i>	To identify the various customer groups who receive services from the agency in order to better serve them.
<i>Source/Collection</i>	A list of customer groups is maintained by strategy and is reported to the Customer Relations Representative.
<i>Method of Calculation</i>	Add the number of unique customer groups reported by agency strategies. For this measure, customer groups served by more than one agency strategy are only counted once.
<i>Data Limitations</i>	While customer groups may be unique for each agency strategy, overlap could occur because of variances in definitions and parameters set for customer groups by different agency strategies.
<i>Calculation Type</i>	Non-Cumulative
<i>New Measure</i>	No (revised)
<i>Desired Performance</i>	Target

<b>Measure</b>	<b>Number of Customers Identified</b>
<i>Short Definition</i>	The total population of customers in all unique inventoried customer groups.
<i>Purpose/Importance</i>	To identify the agency customer population.
<i>Source/Collection</i>	Using agency databases or other available sources, the number of customers in each customer group is reported by agency strategy.
<i>Method of Calculation</i>	Add the number of customers from each unique customer group as reported by agency strategy.
<i>Data Limitations</i>	A customer may be included in more than one customer group; therefore, may be counted more than once.
<i>Calculation Type</i>	Non-Cumulative
<i>New Measure</i>	No (revised)
<i>Desired Performance</i>	Target

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Measure	Number of Customers Served
<i>Short Definition</i>	The number of customers receiving a response to their request for services or information from the agency by mail, in person, by phone, electronically or by any other means.
<i>Purpose/Importance</i>	To identify the number of customers served by the agency.
<i>Source/Collection</i>	Each division tabulates the number of customers they served by mail, in person, by phone, electronically or by any other means, and reports the total to the Customer Relations Representative. Customers may be served multiple times during the reporting period and are counted each time service is delivered.
<i>Method of Calculation</i>	Add the number of customers served by each division to calculate the total for the agency.
<i>Data Limitations</i>	Customer counts may have a slight margin of error since services are delivered by multiple means (by telephone, in-person, etc.), making exact customer counts difficult to determine.
<i>Calculation Type</i>	Cumulative
<i>New Measure</i>	No (revised)
<i>Desired Performance</i>	Target or higher





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## Estimates for Fiscal 2002 Customer-Related Performance Measures:

### Outcome Measures

1. Percentage of Surveyed Customer Respondents Expressing Overall Satisfaction with Services Received . . . . . 86%
2. Percentage of Surveyed Customer Respondents Identifying Ways to Improve Service Delivery . . . . . 20%

### Output Measures

1. Number of Customers Surveyed . . . . . 25,676
2. Number of Customers Served . . . . . 31,178,102

### Efficiency Measure

1. Cost Per Customer Surveyed . . . . . \$5.80

### Explanatory/Input Measures

1. Number of Customer Groups Inventoried . . . . . 54
2. Number of Customers Identified . . . . . 25,373,410



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# COMPACT WITH *Texans*



The 1999 Texas Legislature required each state agency to create a “Compact with Texans.” Each compact is designed to set customer service standards and describe each agency’s principles governing customer service. The Comptroller’s office’s compact is provided below.

## **Compact with Texans**

The Texas Comptroller of Public Accounts (CPA) is the state’s chief tax collector, accountant, revenue estimator and treasurer.

The Comptroller’s office staff serves every citizen in the state in its role as steward of the state’s fiscal affairs. Each of our strategic goals supports our desire to provide the public with quality customer service.

We will serve you *Professionally, Accurately, and Respectfully (PAR)*. These three characteristics are “PAR for the Course” when you encounter a Comptroller’s office employee.

## **Agency Goal**

“To maximize customer service by improving services while minimizing administrative burdens on those we serve.”

## **Customer Service Principles**

What you can expect from us:

- Dynamic assistance;
- Quality work;
- Accessible staff and facilities;
- Fair and equitable treatment;
- Innovation and improvement;
- Privacy and confidentiality; and
- Recourse in problem situations.

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## ***Dynamic Assistance***

We will provide courteous and timely assistance to help you obtain information and adhere to the tax and fiscal laws of the state.

The “Taxpayer Bill of Rights” summarizes our commitment to customer service for Texas taxpayers. It is listed in the *Texas Register*, Title 34 Part 1, Chapter 3, Subchapter A and Rule 3.10.

Our offices are open between 8 a.m. and 5 p.m., Central Standard Time, Monday through Friday. Our tax assistance telephone lines are open from 7:30 a.m. until 5:30 p.m., CST, Monday through Friday. Information is available through agency online services 24 hours a day, 7 days a week.

- ***Online Services — Window on State Government (WoSG)***  
<<http://www.window.state.tx.us>> is the agency’s Web site. You will find information on agency services, electronic addresses for specific types of tax assistance, information on how to file qualifying taxes via the telephone (TeleFile), and links to other branches of Texas government on WoSG.
- ***The State Tax Automated Research System***  
<<http://aixtcp.cpa.state.tx.us>> (STAR) is a comprehensive tax policy research tool with more than 19,000 documents, including Attorney General Opinions, Emergency Rules, Hearings, Letters and Memos, Position Letters with Motions to Dismiss, Rules, and Taxability Requests.
- ***WebFile*** enables qualifying taxpayers to file state sales tax returns via the Internet 24 hours a day, 7 days a week.
- ***Texas Business Advisor*** — A publication that fosters economic development in Texas by offering information on starting a business, coping with regulations and fulfilling obligations as a business owner.
- ***Contact Us*** — An icon on WoSG provides electronic addresses for agency programs such as the Texas Tomorrow Fund and Unclaimed Property, as well as comprehensive e-mail and telephone directories.
- ***Permitting/Licensing*** — To obtain Comptroller-issued permits or licenses, you must complete an application. Most of our applications are available on WoSG, and all applications are available at local field offices. Field office personnel can issue a taxpayer number on the spot. Since state law requires original signatures, applications completed on WoSG must be printed and mailed to: 111 East 17th Street, Austin, Texas 78774.
- ***Taxpayer Seminars*** — The Comptroller’s office frequently offers taxpayer seminars throughout the state. Additionally, the Comptroller’s office will provide special seminars for organizations and special interest groups upon request. To arrange for a seminar, please call 1-800-292-3682.

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***Quality Work***

Our trained, professional staff aims to get every aspect of your affairs right the first time. If we do not deliver quality service, we need to know.

***Accessible Staff and Facilities***

You may contact us by e-mail, telephone, or letter. You can visit us at any of our 34 field offices located across Texas.

Headquarters Address: 111 East 17th Street  
Austin, Texas 78774

Mail correspondence to: Post Office Box 13528  
Austin, Texas 78711-3528

Agency switchboard: 1-800-531-5441  
(7:30 a.m. - 5:30 p.m., CST, Mon. - Fri.)

***Fair and Equitable Treatment***

We promise tax and fiscal processes that are fair, equitable and timely. The Comptroller's office will give the same rate of interest to taxpayers who overpay their taxes as it requires of those who underpay their taxes. Taxpayers may request administrative tax hearings at locations in Texas close to their primary place of business.

If you have special needs, the Comptroller's office will provide whatever assistance we can to meet those needs. Any of the agency publications can be made available in Braille, large print, audiotape or Spanish. Additionally, all of our offices are equipped with TDD telephones and are ADA compliant.

***Innovation and Improvement***

Customer input is critical to our continuous improvement efforts. We survey our customers on a regular basis to obtain input and ideas to improve our processes.

***Privacy and Confidentiality***

We will adhere to the letter of the law when it comes to your privacy and confidentiality.

***Recourse in Problem Situations***

Despite our best efforts, there could be times when problems arise. All complaints are handled with a sense of urgency. If you file a complaint, you can expect a response within 10 working days. We will take full responsibility if we have failed to deliver professional, accurate and respectful services.

The agency's formal Rules of Practice and Procedure govern administrative procedures, filing deadlines and formal recourse if you are denied a refund or assessed a tax liability with which you disagree.

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## **Customer Service Standards**

- Online tax information will be available 24 hours a day, 7 days a week.
- Qualifying taxpayers can file state sales tax returns via the Internet 24 hours a day, 7 days a week.
- Telephone messages will be returned within 24 hours.
- Complaint letters will receive responses within 10 days.

## **Who to Contact if We Fail to Deliver PAR Services**

Due to the size and number of programs administered by the Comptroller's office, the following individuals have been designated to assist in resolving non-tax and tax or business-related complaints.

### **Peggy Fulmer, Customer Relations Representative for non-tax related complaints.**

Phone: 1-888-334-4112

E-mail: [cpa@cpa.state.tx.us](mailto:cpa@cpa.state.tx.us)

### **Jeff Wiginton, Agency Ombudsman for tax or business related complaints.**

Phone: 1-877-662-8375

E-mail: [ombudsman@cpa.state.tx.us](mailto:ombudsman@cpa.state.tx.us)

## 2002 Survey of Customer Service: Sales Taxpayers

The Comptroller's office contracted with the Survey Research Center (SRC) of the University of North Texas to conduct a customer satisfaction survey. The survey's purpose was to assess levels of satisfaction with several elements of Comptroller services including:

- facilities;
- staff;
- communications;
- Internet site;
- complaint handling process;
- timeliness; and
- printed information.

### Methodology: Population Definitions and Sampling Procedures

The conceptual population for the survey was state sales taxpayers registered with the Comptroller. The characteristics of the population warranted its stratification into several groups based on two criteria. The criteria were filing period (quarterly or monthly basis) and the type of form the taxpayer files (short form, long outlet filer or list filer). Taken together, these two criteria created six customer types in the population (see population estimates in Table 1). From each of these groups, SRC drew a random sample of taxpayers. The sampling plan selected by SRC and Comptroller's office staff involved establishing quotas for each respondent category. Table 1 presents the samples provided to SRC for calling, once duplicate phone numbers had been removed.

**Table 1**  
**Customer Population Estimates\***

<u>Customer Type</u>	<u>Count of Population</u>	<u>Sample Provided</u>
Monthly short	82,830	1,000
Monthly outlet	14,281	1,000
Monthly list filer	45,699	1,000
Quarterly short	133,976	1,000
Quarterly outlet	4,122	1,000
Quarterly list	<u>68,019</u>	<u>1,000</u>
Total	348,927	6,000

\* Since the actual number of taxpayers fluctuates on a daily basis, Comptroller staff produced an estimate of the population.

**Instrument**

SRC designed the survey instrument with input from the Comptroller’s office staff. SRC produced a draft survey instrument designed to measure satisfaction with key attributes of Comptroller services. The questionnaire also included general questions on overall satisfaction. The study design called for the use of the same survey instrument for each of the six customer types. The survey instrument is provided at the end of this report.

**Data Collection**

The questionnaire instructions gave respondents two options for completing the questionnaire: to complete the printed survey and return it by business reply envelope or to go to the Survey Research Center Web site and complete the survey online. Each questionnaire included the URL or Web address along with a log-in number and password. Eighteen respondents chose to complete the survey online.

**Sample**

Respondents sent 793 completed surveys to SRC (see Table 2). In a purely random sample of taxpayers, 793 completed interviews would yield a margin of error of +/- 3.5 percent at the 95 percent confidence level. This means, for example, that if 40 percent of the respondents answered “yes” to a question, we could be 95 percent confident that the actual proportion of all taxpayers who would answer “yes” to the same question is 3.5 percent higher or lower than 40 percent (ranging from 36.5 percent to 43.5 percent).

Margin of error calculations cannot be directly applied at the aggregate level in stratified samples such as the sample used in this study. However, by weighting each customer type sample by the actual distribution of customer types in the population, the margin of error can be approximated when presenting aggregate statistics for the combined customer type samples.

**Table 2  
Distribution of Demographic Characteristics in the Sample**

<u>Customer Type</u>	<u>Completed Surveys</u>
Monthly short	118
Monthly outlet	153
Monthly list filer	194
Quarterly short	91
Quarterly outlet	111
Quarterly list	<u>126</u>
Total	793



## Weighting Method

Since one objective of the study was to obtain a sufficient number of responses in the various subgroups to permit analysis, SRC and Comptroller staff agreed that the quotas described in the "Population Definition and Sampling Procedures" section were necessary. Since this study includes quotas in the design, the resultant sample did not reflect the actual distribution of taxpayer types in the population.

In order to correct the disproportionate representation, when presenting findings for all taxpayers in the sample, SRC weighted the data so that the results reflect the correct population proportions (see Table 3). The weighted survey counts in Table 3 represent the sample size of each customer type after SRC applied the weights. The distribution of weighted survey counts reflects the distribution proportion of customer groups in the taxpayer population.

**Table 3**  
**Weighting Method**

Customer Type	Count of Population	Proportion of Population	Completed Survey Count	Weighted Survey Counts
Monthly short	82,830	23.7	118	188
Monthly outlet	14,281	4.1	153	33
Monthly list filer	45,699	13.1	194	104
Quarterly short	133,976	38.4	91	304
Quarterly outlet	4,122	1.2	111	9
Quarterly list	<u>68,019</u>	<u>19.5</u>	<u>126</u>	<u>155</u>
Total	348,927	100.0	793	793

When SRC reported the data in tables for each of the six filer types, it did not weight these data because each customer group represents an independent sample.

## Analysis by Demographic Groups

Each question in the survey was cross-tabulated with one demographic category—customer group. Whenever the responses to a single question are divided by demographic groups, the percentage distribution of responses within one group will rarely exactly match the percentage distribution of another group; there will often be some degree of variation among groups.

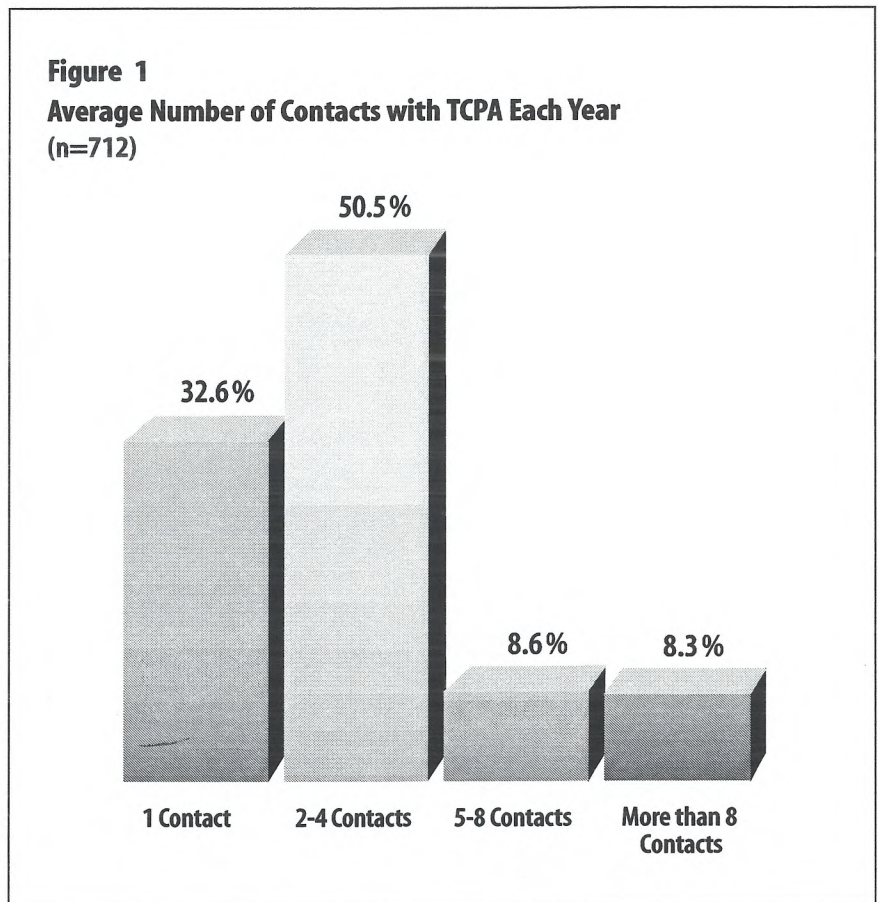
The most important consideration in interpreting these differences is to determine if the differences observed in the sample represent actual differences among the same groups within the general population. This consideration can be fulfilled with a test of statistical significance. The SRC only reports those differences among groups that are found to be statistically significant.

## Report Format

The remainder of the report is divided into two sections. The first is "Findings," which contains the ratings of facilities, staff, communications, Internet sites, complaint handling process, timeliness, printed information and overall satisfaction. The following section contains the study conclusions. Percentages in this report may not add up to 100 percent due to rounding.

## Findings

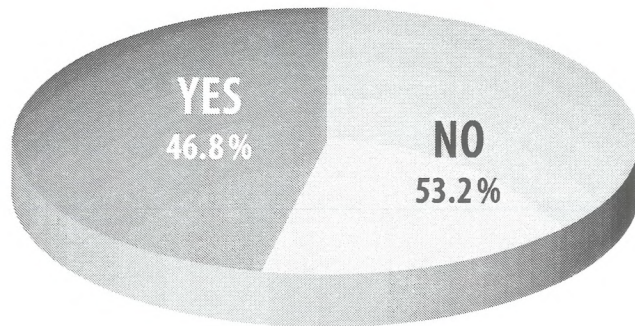
The questionnaire asked respondents to indicate the average number of times they contact the Comptroller's office each year. As shown in Figure 1, 32.6 percent of the respondents averaged one contact with the Comptroller's office each year. Fifty-one percent averaged two to four contacts, 8.6 percent averaged five to eight contacts, and 8.3 percent averaged more than eight contacts with the Comptroller's office each year.



**Facilities**

- The questionnaire asked respondents if they had visited a local field office. Nearly forty-seven percent of the respondents indicated that they had visited a local field office (see Figure 2).

**Figure 2**  
**Visited a Local Field Office**  
 (n=691)



- The percentages of the respondents who had visited a local field office varied by the type of form they filed (see Table 4). Quarterly outlet filers (60.8 percent) were more likely to have visited a local field office, and monthly list filers (33.5 percent) were least likely to have visited a local field office.

**Table 4**  
**Visited a Local Field Office**

Type of Filer	Percentage Responding	
	Yes	No
Monthly list (n=173)	33.5	66.5
Monthly short form (n=104)	48.1	51.9
Monthly outlet (n=137)	44.5	55.5
Quarterly list (n=112)	49.1	50.9
Quarterly short form (n=77)	49.4	50.6
Quarterly outlet (n=97)	60.8	39.2

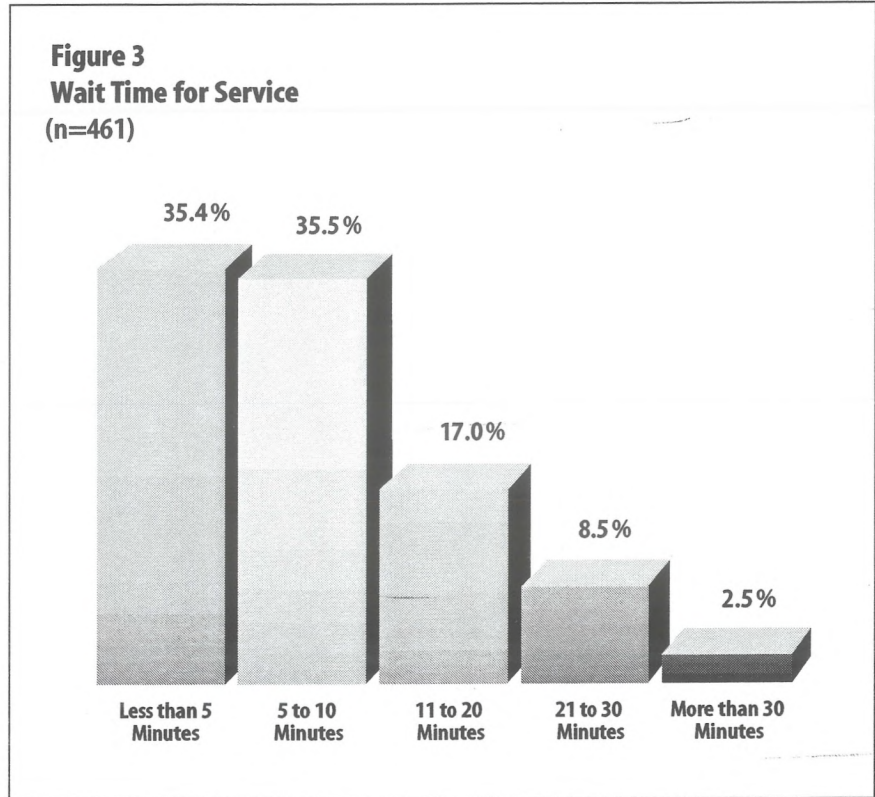
- The questionnaire asked respondents to rate the facility they visited. Using a scale of one (strongly disagree) to five (strongly agree), respondents rated their level of agreement on a series of statements. Average scores and percentages are presented in Table 5.

**Table 5  
Facility Rating**

	<b>Average Score</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
My field office is in a convenient location. (n=359)	<b>3.75</b>	5.4%	11.9%	13.9%	39.8%	28.9%
Adequate parking is available. (n=342)	<b>3.79</b>	4.1%	11.0%	14.1%	42.9%	27.9%
The office is easy to find. (n=342)	<b>3.85</b>	1.2%	13.0%	14.7%	41.5%	29.6%
The facility is clean and orderly. (n=349)	<b>4.13</b>	0.0%	4.8%	13.9%	45.3%	36.0%

- Sixty-nine percent of the respondents either strongly agreed (28.9 percent) or agreed (39.8 percent) that the field office was in a convenient location for an average rating of 3.75.
- The statement “adequate parking is available” had an average rating of agreement of 3.79. Seventy-one percent of the respondents either strongly agreed (27.9 percent) or agreed (42.9 percent) that field offices provided adequate parking.
- Most of the respondents agreed that the office was easy to find (average rating of 3.85). Seventy-one percent of the respondents either strongly agreed (29.6 percent) or agreed (41.5 percent) that the office was easy to find.
- An even larger percentage (81.3 percent) of respondents either strongly agreed (36 percent) or agreed (45.3 percent) that the facility was clean and orderly (average rating of 4.13).

- The questionnaire asked respondents how long they usually waited for service. As shown in Figure 3, 71.9 percent waited less than 5 minutes (35.4 percent) or five to 10 minutes for service (35.5 percent). Eleven percent reported that they waited more than 20 minutes for service.



- Staff**
- The questionnaire asked respondents to rate the Comptroller staff. Using a scale of one to five, where one means strongly disagree and five means strongly agree, respondents rated their level of agreement with a series of statements. Average scores and percentages are presented in Table 6.

**Table 6**  
**Staff Rating**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Comptroller employees seem to be knowledgeable about their job. (n=785)	<b>4.18</b>	0.7%	3.7%	6.2%	55.3%	34.1%
Comptroller employees are willing to offer assistance. (n=783)	<b>4.23</b>	1.7%	2.1%	7.9%	47.8%	40.6%
Comptroller employees are courteous and professional. (n=786)	<b>4.30</b>	1.3%	1.4%	7.9%	45.4%	44.1%

- Eighty-nine percent of the respondents either strongly agreed (34.1 percent) or agreed (55.3 percent) that Comptroller employees seem to be knowledgeable about their job (average rating of 4.18). When examining these responses by type of filer (see Table 7), quarterly list filers demonstrated the highest average (4.30) and monthly short form filers demonstrated the lowest average (4.04).

**Table 7**  
**Employees Seem Knowledgeable About Their Jobs**  
**By Type of Filer**

	<b>Average Score</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
Monthly list	<b>4.09</b>	0.5%	3.6%	9.8%	58.5%	27.5%
Monthly short form	<b>4.04</b>	2.6%	5.2%	7.8%	54.3%	30.2%
Monthly outlet	<b>4.20</b>	0.0%	1.3%	9.2%	58.2%	31.4%
Quarterly list	<b>4.30</b>	0.0%	3.2%	4.8%	51.2%	40.8%
Quarterly short form	<b>4.24</b>	0.0%	3.3%	4.4%	56.7%	35.6%
Quarterly outlet	<b>4.29</b>	0.0%	1.8%	7.2%	51.4%	39.6%

- With an average rating of 4.23, many respondents either strongly agreed (40.6 percent) or agreed (47.8 percent) that Comptroller employees are willing to offer assistance.
- Ninety percent of the respondents strongly agreed (44.1 percent) or agreed (45.4 percent) that Comptroller employees are courteous and professional (average rating of 4.3). When examining these responses by type of filer (see Table 8), the quarterly outlet filers demonstrated the highest average (4.44) and monthly short form filers demonstrated the lowest average (4.08).

**Table 8**  
**Employees are Courteous and Professional**  
**By Type of Filer**

	<b>Average Score</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
Monthly list	<b>4.23</b>	0.5%	2.6%	8.8%	49.7%	38.3%
Monthly short form	<b>4.08</b>	5.2%	2.6%	10.4%	42.6%	39.1%
Monthly outlet	<b>4.24</b>	0.0%	3.3%	9.2%	48.4%	39.2%
Quarterly list	<b>4.36</b>	0.0%	1.6%	8.8%	41.6%	48.0%
Quarterly short form	<b>4.42</b>	0.0%	0.0%	5.5%	47.3%	47.3%
Quarterly outlet	<b>4.44</b>	0.9%	0.0%	5.4%	41.4%	52.3%

## Communications

- The questionnaire asked respondents to rate their level of agreement regarding Comptroller communications. Using the same scale of one to five, respondents rated their level of agreement with two statements. Average scores and percentages are presented in Table 9.

**Table 9**  
**Communication Rating**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The agency provides adequate information on how to obtain assistance in meeting my state and local sales tax responsibilities. (n=775)	<b>4.15</b>	1.5%	3.7%	10.0%	48.0%	36.7%
Comptroller employees provide clear answers and explanations in response to my questions. (n=786)	<b>4.13</b>	1.8%	4.8%	8.6%	48.1%	36.7%

- Eighty-five percent of the respondents either strongly agreed (36.7) or agreed (48.0 percent) that the agency provides adequate information on how to obtain assistance in meeting their state and local sales tax responsibilities (average rating of 4.15).
- They also agreed (average score 4.13) that Comptroller employees provide clear answers and explanations in response to their questions. Thirty-seven percent strongly agreed and 48.1 percent of the respondents agreed with that statement. As shown in Table 10, quarterly outlet filers had the highest average rating (4.26) and monthly list filers had the lowest average rating (3.97).

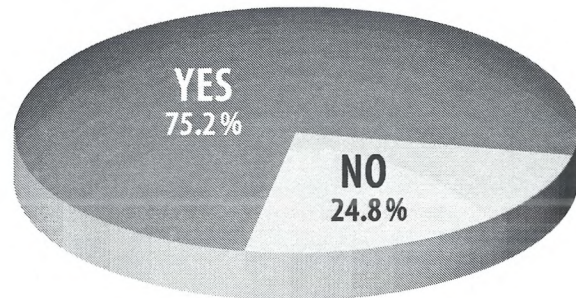
**Table 10**  
**Employees Provide Clear Answers and Explanations to Questions**  
**By Type of Filer**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Monthly list	<b>3.97</b>	1.6%	3.6%	19.2%	47.7%	28.0%
Monthly short form	<b>4.07</b>	2.6%	5.2%	4.3%	58.3%	29.6%
Monthly outlet	<b>4.19</b>	1.3%	4.0%	6.6%	50.3%	37.7%
Quarterly list	<b>4.21</b>	2.4%	4.0%	8.8%	40.0%	44.8%
Quarterly short form	<b>4.18</b>	1.1%	5.5%	7.7%	46.2%	39.6%
Quarterly outlet	<b>4.26</b>	0.9%	2.7%	8.1%	45.9%	42.3%

## Internet Sites

The questionnaire asked respondents if they had access to the Internet. More than three-quarters (75.2 percent) of the respondents indicated that they did (see Figure 4).

**Figure 4**  
**Access to the Internet**  
(n=670)



- The questionnaire asked respondents to rate the ease of use and quality of information on the Comptroller's office Web site. Respondents rated ease of use on the same five-point scale. Average scores and percentages are presented in Table 11.

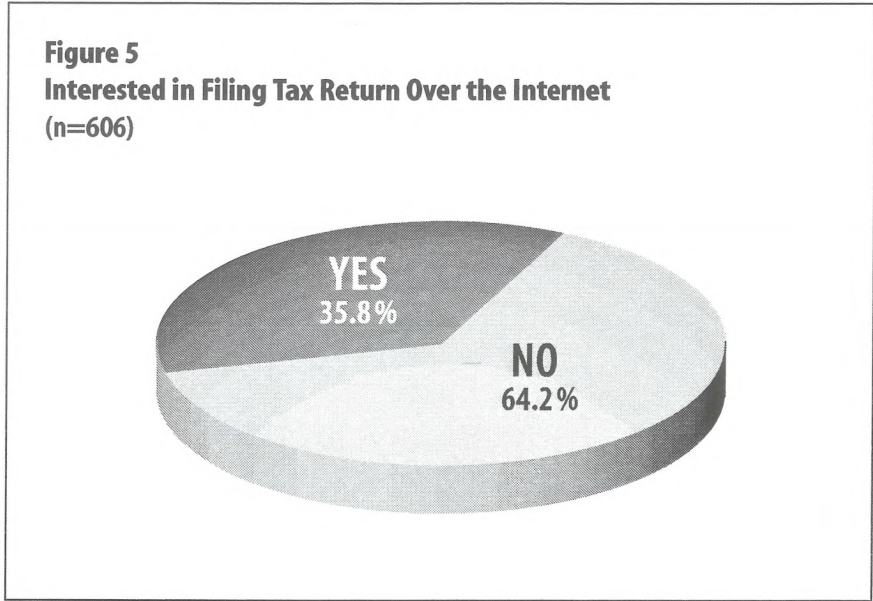
**Table 11**  
**Internet Site Rating**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The Comptroller's office Web site, Window on State Government, is easy to use and understand. (n=465)	<b>3.71</b>	1.7%	3.1%	37.5%	37.9%	19.9%
The Web site offers clear and accurate information on services and contact information. (n=461)	<b>3.69</b>	1.4%	3.6%	38.3%	38.7%	18.1%

- Fifty-eight percent of the respondents either strongly agreed (19.9 percent) or agreed (37.9 percent) that the Comptroller's office Web site is easy to use and understand (average rating of 3.71).



- Respondents also agreed (average score 3.69) that the Web site offers clear and accurate information on services and contact information. Eighteen percent of the respondents strongly agreed and 38.7 percent agreed with this statement.
- The questionnaire asked respondents if they would be interested in filing their tax return over the Internet. More than a third of the respondents (35.8 percent) reported that they would be interested in filing their sales tax return over the Internet (see Figure 5).



**Complaint Handling Process**

- The questionnaire asked respondents to rate the Comptroller’s complaint handling process using the same scale from one to five. Average scores and percentages are presented in Table 12.

**Table 12**  
**Complaint Handling Process Rating**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The Comptroller’s office makes it easy to give suggestions or submit complaints. (n=700)	<b>3.68</b>	2.3%	5.3%	37.1%	32.9%	22.3%
I believe my complaints will be addressed in a timely manner. (n=706)	<b>3.69</b>	3.7%	4.4%	32.5%	37.4%	21.9%

- Fifty-five percent of the respondents either strongly agreed (22.3 percent) or agreed (32.9 percent) that the Comptroller’s office makes it easy to give suggestions or submit complaints for an average rating of 3.68 (see Table 12). When examining these responses by type of filer (see Table 13), quarterly list filers demonstrated the highest ratings (3.96) and monthly short-form filers demonstrated the lowest ratings (3.5).

**Table 13**  
**Easy to Give Suggestions and Submit Complaints**  
**By Type of Filer**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Monthly list	<b>3.56</b>	1.7%	6.8%	40.3%	35.8%	15.3%
Monthly short form	<b>3.50</b>	4.8%	5.8%	40.4%	32.7%	16.3%
Monthly outlet	<b>3.67</b>	2.9%	1.4%	41.3%	34.1%	20.3%
Quarterly list	<b>3.84</b>	1.8%	2.7%	33.9%	33.0%	28.6%
Quarterly short form	<b>3.73</b>	1.3%	6.3%	35.4%	31.6%	25.3%
Quarterly outlet	<b>3.96</b>	2.0%	2.0%	24.2%	41.4%	30.3%

- Fifty-nine percent of the respondents strongly agreed (21.9 percent) or agreed (37.4 percent) that their complaints will be addressed in a timely manner for an average rating of 3.69.

### Timeliness

- The questionnaire asked respondents to rate Comptroller service and timeliness using the same scale. Average scores and percentages are presented in Table 14.

**Table 14**  
**Timeliness Rating**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
I receive a response to my questions, whether they are submitted by telephone call, letter or e-mail in a reasonable amount of time. (n=705)	<b>4.00</b>	2.0%	1.6%	17.9%	51.0%	27.5%
Overall, I am satisfied with the level of service I receive. (n=725)	<b>4.13</b>	2.2%	2.1%	9.7%	52.9%	33.3%

- With an average score of 4, respondents agreed that they received a response to their questions, whether by telephone call, letter, or e-mail, in a reasonable amount of time (see Table 14). Twenty-eight percent of the respondents strongly agreed and 51 percent agreed with this statement. When examining these responses by type of filer (see Table 15), quarterly outlet filers demonstrated the highest average rating (4.19) and monthly short form filers demonstrated the lowest average rating (3.83).

**Table 15**  
**Receive Response to Questions within a Reasonable Time**  
**By Type of Filer**

	<b>Average Score</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
Monthly list	<b>4.01</b>	1.1%	0.6%	17.7%	57.4%	23.2%
Monthly short form	<b>3.83</b>	3.9%	2.9%	22.3%	47.6%	23.3%
Monthly outlet	<b>4.13</b>	1.4%	1.4%	7.7%	61.5%	28.0%
Quarterly list	<b>4.07</b>	1.7%	1.7%	17.8%	45.8%	33.1%
Quarterly short form	<b>4.05</b>	1.3%	1.3%	16.7%	52.6%	28.2%
Quarterly outlet	<b>4.19</b>	2.1%	0.0%	13.5%	45.8%	38.5%

- Eighty-six percent of the respondents either strongly agreed (33.3 percent) or agreed (52.9 percent) with the statement, "Overall, I am satisfied with the level of service I receive" for an average rating of 4.13. When examining these responses by type of filer (see Table 16), quarterly outlet filers demonstrated the highest average ratings (4.36) and monthly short form filers demonstrated the lowest average ratings (3.99).

**Table 16**  
**Satisfaction with Level of Service Received**  
**By Type of Filer**

	<b>Average Score</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
Monthly list	<b>4.05</b>	1.6%	1.6%	12.6%	58.2%	25.8%
Monthly short form	<b>3.99</b>	2.8%	4.7%	13.2%	49.1%	30.2%
Monthly outlet	<b>4.17</b>	0.7%	2.8%	6.3%	59.4%	30.8%
Quarterly list	<b>4.20</b>	1.7%	3.4%	9.2%	44.5%	41.2%
Quarterly short form	<b>4.18</b>	2.4%	0.0%	7.3%	57.3%	32.9%
Quarterly outlet	<b>4.36</b>	1.0%	0.0%	5.2%	49.0%	44.8%

## Printed Information

- Respondents were asked to rate the quality of Comptroller's office printed information using the same scale of one to five. Average scores and percentages are presented in Table 17.
- Seventy-nine percent of the respondents either strongly agreed (32.3 percent) or agreed (46.9 percent) that publications, brochures, or other written material they had received from the Comptroller's office are clear and understandable for an average rating of 4.03 (see Table 17).

**Table 17  
Publications**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Publications, brochures or other written materials I have received from the Comptroller's office are clear and understandable. (n=777)	<b>4.03</b>	2.7%	3.6%	14.5%	46.9%	32.3%
The sales tax forms the Comptroller's office provides are easy to follow and understand. (n=777)	<b>4.19</b>	1.8%	2.6%	9.8%	46.3%	39.5%

- With an average rating of 4.19, 85.8 percent of the respondents either strongly agreed (39.5 percent) or agreed (46.3 percent) that the sales tax forms the Comptroller's office provides are easy to follow and understand. When examining these responses by type of filer (see Table 18), monthly short form filers had the highest ratings (4.33) and monthly list filers had the lowest ratings (4.06).

**Table 18  
Sales Tax Forms are Easy to Follow and Understand  
By Type of Filer**

	Average Score	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Monthly list	<b>4.06</b>	2.6%	3.6%	11.3%	50.0%	32.5%
Monthly short form	<b>4.33</b>	0.9%	0.9%	7.0%	46.5%	44.7%
Monthly outlet	<b>4.31</b>	0.7%	2.6%	6.6%	45.0%	45.0%
Quarterly list	<b>4.18</b>	1.6%	2.4%	12.1%	44.4%	39.5%
Quarterly short form	<b>4.15</b>	2.2%	3.4%	10.1%	46.1%	38.2%
Quarterly outlet	<b>4.15</b>	0.9%	4.5%	11.7%	44.1%	38.7%

## Suggestions for Improvement

- The questionnaire asked respondents how the Comptroller's office could improve its service. Eighty percent of the respondents offered no suggestions for improving service. Among those who did, 24.5 percent made positive comments about the Comptroller's office.
- Twenty-two percent of the respondents making suggestions cited customer service issues: waiting too long to receive information or for someone to answer the phone, or said that the staff should be more knowledgeable.
- Smaller percentages of respondents wanted the Comptroller's office to provide more services on their Web site (11.7 percent), provide more information/make materials easier to understand (7.4 percent), improve tax forms (7.4 percent) and reduce penalties (5.5 percent). Other responses are presented in Table 19.

**Table 19**  
**Services Needing Improvement**  
(n=163)

	<b>Percent</b>
Doing well/needs no improvement	24.5
Customer service – quicker response time/staff should be more knowledgeable	22.1
Provide more services on the Web site	11.7
Provide more information/make materials easier to understand	7.4
Improve tax forms	7.4
Reduce penalties	5.5
Have more field offices	4.9
Offer sales tax refunds/discounts	3.1
Have local contact instead of Austin office	1.8
Provide more parking	1.2
Change tax laws	1.2
Other	5.5



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## Conclusion

The findings from the Texas Comptroller of Public Accounts 2002 Survey of Customer Service can be used as an indication of customer perceptions of the services provided by the Comptroller's office.

The Comptroller's office generally received favorable ratings from its customers. Overall, 86.2 percent of the respondents either agreed (52.9 percent) or strongly agreed (33.3 percent) with the statement, "Overall, I am satisfied with the level of service I receive" compared to 4.3 percent who either disagreed (2.1 percent) or strongly disagreed (2.2 percent). Nearly 10 percent gave neutral ratings.

Eighty percent of the respondents either agreed or strongly agreed with positive statements regarding several service attributes of the Comptroller's office: the facility was clean and orderly (81.3 percent); employees seem knowledgeable about their job (89.4 percent); employees are willing to offer assistance (88.4 percent); employees are courteous (89.5 percent); the agency provides adequate information on obtaining assistance in meeting state and local sales tax responsibilities (84.7 percent); employees provide clear answers and explanations in response to questions (84.8 percent); and sales tax forms are easy to follow and understand (85.8 percent).

Seventy-five percent of the respondents reported having access to the Internet and 35.8 percent were interested in filing their tax forms over the Internet.

When asked what improvements were needed, 79.5 percent of the respondents reported that the Comptroller's office was doing well or that no improvements were needed. The most common requests for improved services were related to staff response time or knowledge.







# Survey of Customer Service: Taxpayers

Please complete this survey by circling the most appropriate response and return it in the enclosed envelope. If you wish to complete the survey over the Internet, please go to:  
<http://web2.unt.edu/src/Comptroller.cfm>

A. Have you contacted an office of the Texas Comptroller of Public Accounts in the past two years?

1. Yes (Continue)

2. No (Thank you, this ends the survey)

*Strongly Agree      Agree      Neutral      Disagree      Strongly Disagree*

**Staff**

1. Comptroller employees seem to be knowledgeable about their job.	<b>5</b>	4	3	2	1
2. Comptroller employees are willing to offer assistance.	<b>5</b>	4	3	2	1
3. Comptroller employees are courteous and professional.	<b>5</b>	4	3	2	1

**Communications**

4. The agency provides adequate information on how to obtain assistance in meeting my state and local sales tax responsibilities.	<b>5</b>	4	3	2	1
5. Comptroller employees provide clear answers and explanations in response to my questions.	<b>5</b>	4	3	2	1

**Complaint handling process**

6. The Comptroller's office makes it easy to give suggestions or submit complaints.	<b>5</b>	4	3	2	1
7. I believe my complaints will be addressed in a timely manner.	<b>5</b>	4	3	2	1

**Printed information**

8. Publications, brochures, or other written material I have received from the Comptroller's office are clear and understandable.	<b>5</b>	4	3	2	1
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9. The sales tax forms the Comptroller's office provides are easy to follow and understand.	5	4	3	2	1
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*Strongly Agree      Agree      Neutral      Disagree      Strongly Disagree*

**Internet Sites**

10. Do you have access to the Internet?	<b>1. Yes (answer 10 a-b)</b>			<b>2. No (skip to 11)</b>	
10a. The Comptroller's office Web site, Window on State Government, is easy to use and understand.	5	4	3	2	1
10b. The Web site offers clear and accurate information on services and contact information.	5	4	3	2	1
11. Would you be interested in filing your tax return over the Internet?	<b>1. Yes</b>			<b>2. No</b>	

**Facilities**

12. Have you visited a local field office?	<b>1. Yes (answer 12-16)</b>			<b>2. No (go to #17)</b>	
13. My field office is in a convenient location.	5	4	3	2	1
14. Adequate parking is available.	5	4	3	2	1
15. The office is easy to find.	5	4	3	2	1
16. The facility is clean and orderly.	5	4	3	2	1
17. My wait time for service is usually...	<b>Less than 5 minutes</b>	<b>5-10 minutes</b>	<b>11-20 minutes</b>	<b>21-30 minutes</b>	<b>More than 30 minutes</b>

**Service and Timeliness**

18. I receive a response to my questions, whether they are submitted by telephone call, letter, or e-mail in a reasonable amount of time.	5	4	3	2	1
19. Overall, I am satisfied with the level of service I receive.	5	4	3	2	1

**General**

20. Please tell us ways the Comptroller's office can improve its service to you.

**Number of Contacts**

21. What is the average number of times you contact the Comptroller's office each year?	1	2-4	5-8	More than 8
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Thank you for your assistance.

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