

IRS CCE EXAM MODERATOR'S GUIDE
MODERATOR'S GUIDE: TELEPHONE FOCUS GROUP WITH PROFESSIONALS

Welcome/Introduction

Welcome and thank you very much for agreeing to participate in this focus group. I'll start out by introducing myself: my name is _____ and I work for a research company called ICF International, which is located near Washington, D.C.

We've been hired by the IRS, specifically the Small Business and Self-Employment Division, to conduct telephone focus groups with taxpayers such as you, who have experienced an audit. The purpose is to learn more about alternate channels of communication between the IRS and its customers.

I will be your facilitator for the discussion. I will ask you some questions and invite you to give your experiences, thoughts, and opinions. Remember that there is no right or wrong answers; we are most interested in your honest responses and reactions to the questions. That will help the most in any steps that are taken after these focus groups.

Before we begin, I'd like to go over the informed consent and some basic ground rules for our discussion tonight.

Informed Consent

We emailed each of you an Informed Consent form that we asked you to read before today's call. I want to go over the key points on the consent form before we start to make sure you are all are in agreement and are aware of your rights as a research participant. (*Review consent form, emphasizing audio recording, privacy, and use of first names only.*)

- Your participation in the group is completely voluntary.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason. I request that you do let me know if you are hanging up.
- We have some observers from the IRS who are listening to our discussion. They have each signed an observer privacy form stating that they will not discuss the identity of participants or what was said by individual participants with others who are not listening to our discussion.
- As thanks for your participation, we will send you a VISA gift card in the mail for \$50. It will be mailed to the address you provided when you registered for this focus group. It should arrive within four weeks; if you have not received it by (*date*) please let us know via email and we will follow up.
- The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue

Your verbal agreement indicates that you understand the conditions stated above and agree to participate in this discussion group. Is there anyone who does **not** agree with the conditions for this focus group?

Ground Rules

- A. The reason that we have invited you here tonight is to hear a range of responses and opinions to the questions we're going to be discussing. For that reason, I'd like to ask that everyone actively participate in the discussion.
- B. We will be audiotaping the session. This is to make sure we don't miss anything you're saying.
- C. We want to ensure we can capture all of your comments so please speak clearly and only one person at a time.
- D. Please do not have side conversations.
- E. There are people from the IRS on the line listening to our discussion. They will have their phones on mute and will not be participating in our conversation.
- F. Everything that is said in this session will be private to the extent allowed by law; your name will never be linked to anything that you say in any future reports.

All of you on the line have been asked to join us because at some point in the recent past you received a letter in the mail from the IRS about an audit. With that in mind, I'd like to begin by having everyone introduce themselves. Please give your first name (and only first name, please), approximately the last time you called into the toll-free number that was included in the letter you received and the reason you had for calling into the line.

Experience with Contacting the IRS

- When you called the IRS toll-free line, what type of information did you receive about the process you would be going through with the IRS to resolve your possible discrepancy?
 - How complete would you say this information was?
- How well would you say that the description you received at the beginning of the process matched your actual experience?
 - (If participants found their experience to be different than what they were told)
What do you think may be the cause of the discrepancies?
 - How accurate was the description of the length of the process?
 - How accurate was the description of the steps in the process?

How about the documentation you were asked to provide?

Automated Lines

- What has been your experience with automated telephone systems?
 - What do you think is good about them from the consumer's point of view?

- What are some things you don't like about them from the consumer's point of view?
- What are the factors that make a difference between a positive and a negative experience with an automated telephone service?
- Let's use your imagination for a few minutes. Let's say that you have received a notice from the IRS that you are being audited. You decide to call the IRS toll-free number to get some information about the audit.
 - How would you feel if, when you called the toll-free line for the first time, you were directed to an automated system that answered common questions relating to your audit before being transferred to a representative?
 - What do you see as the benefits of this type of automated service?
 - What do you see as any possible downsides (if there are any) of this type of service?
- Let's imagine that there was a website that offered the same information available on the automated system:
 - How likely would you be to visit the website?
 - When do you think you would go to the website—before or after calling the IRS toll-free line?
 - How would you like to be notified about this website?
- Which would you prefer—an automated telephone service, or a website?
 - What are the reasons you prefer that source of information?
 - If you knew that the wait time on the phone would be long (for example, you dialed in and the automated line told you how long the wait would be) what, if any, difference would that make in whether you decide to use the automated system versus a website?
- If email contact information for the IRS were broadly available, how likely would you be to use it to get information before you called the IRS?
 - Which do you think you would use first? Phone? Email? Web?
- What other ways would you suggest taxpayers ought to be able to check the status of their cases other than calling the IRS toll-free number?
 - (Example—Go online to see if my fax was received, etc.).

First Contact

- At the beginning of this discussion you mentioned the last time you had called the toll-free number included in your audit letter. Let's think now to the *first* time you called. At what point in the process did you first call?
 - Probe: When you first received the letter?
 - After you had read the materials and wanted clarification?
 - After the second or third letter?

- What did you call about the very first time you called the toll-free number included in your letter?
- How many of you made multiple calls?
 - What were the topics you called about?
- When you got the notice in the mail, there were most likely a lot of enclosures and attachments, depending on the type of audit you had. How many of you read those enclosures and attachments before you called the toll-free line?
 - How many of you read through the enclosures *after* you called?
- In most audits, you would have received an initial letter notifying you of the audit, then another about the changes that were being proposed. Each letter explains what you need to send in.
 - In your experience, were the multiple letters you received consistent in their messages?
 - If there were differences, how well were they explained?
 - How well do the letters explain why the IRS is asking for additional information?
 - How well do the letters explain why they were or were not accepted?
- From your experience, what type of information could the IRS put on the notices to avoid recipients having to call the toll-free line?
- How helpful do you think it would be to have educational videos online? By educational videos, I mean videos featuring someone talking about the audit notice you received and explaining each enclosure and what information you needed to send in. It would be around 10 minutes long.
 - How many of you would watch?
 - How long of a video do you think you would watch?
 - If the educational videos were available, would you be more likely to watch the video, or to call the toll-free line first?

False Close

I'm going to take a few minutes to check in with my client to see if there is anything they would like me to follow up on. I'll be back on the line in a few minutes. Feel free to talk amongst yourselves.

Closure and Thank You

I have one last question for you: What, if anything else would you like the IRS to do to improve your experience with getting information about your audit?

Thank you very much for taking your time to participate in this discussion. Your input has been helpful.

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Thanks again and have a good day.

SB/SE CCE FOCUS GROUP SCREENER

Background:

Screener for recruiting taxpayers for focus groups to gather feedback on the IRS's Toll-Free Help Line.

Target Group:

Taxpayers who indicated that they are interested in participating in additional IRS-related research. Recruit from a list of taxpayers who participated in an IRS customer satisfaction survey and who indicated their willingness to participate in future research at the end of the telephone survey and who provided their phone numbers.

Script:

NOTE TO RECRUITER:

IF RESPONDENT ASKS WHERE WE GOT HIS OR HER CONTACT INFO FROM TELL THEM: "At the end of a survey we conducted for the IRS, you were given the option to provide your contact information if you were interested in participating in future research."

IF ASKED PURPOSE OF CALL: "We are calling on behalf of the IRS and we are looking for paid volunteers to participate in a telephone discussion about IRS services. Mr/Ms. _____ recently participated in a survey and indicate he/she was interested in participating in future research.]

INTRO_1.

Hello, my name is _____ from ICF International calling on behalf of the Internal Revenue Service. May I speak to _____?

01 CALLER ANSWERED

02 NOT AVAILABLE [ASK FOR A BETTER TIME TO CALL BACK]

INTRO_2.

Hi _____,

We are a market research firm working with the IRS to help them improve the service they provide to taxpayers and tax professionals like yourself.

[READ IF FIRST CONTACT]

We are contacting you today because we are looking for participants in an upcoming study conducted by phone. You indicated in the past that you may be interested in participating in this type of research. If you qualify and agree to participate in the study, there will be a small compensation for your time.

We would like to ask you a couple of brief questions to see if you qualify for the focus group.

[READ IF EMAIL FOLLOW UP]

We are contacting you today because you indicated you are interested in participating in our focus group.

We would like to ask you a couple of brief questions to see if you qualify for the focus group.

Q1. Is now a good time to talk?

- 01 Yes
- 02 No **[RESCHEDULE]**

Q2. Great! Let's get started. Have you called the IRS's toll-free line in regards to an IRS audit or examination?

- 01 Yes
- 02 No **[THANK AND TERMINATE]**

Q3. Did you use the toll-free number included in your audit letter to contact the IRS?

- 01 Yes
- 02 No **[THANK AND TERMINATE]**

Q4. Do you feel that you can recall your audit experience well enough to answer some detailed questions on the process?

- 01 Yes
- 02 No **[THANK AND TERMINATE]**

[IF RESPONDENT QUALIFIES FOR THE STUDY]

Great! You qualify for this study.

This focus group will ask for your feedback on the IRS's Correspondence Audit process. Your identity will not be shared with the IRS or other agencies. Your participation is voluntary, but your help on this study is very much appreciated.

This study will take about 60 minutes to complete and we will send your VISA \$50.00 gift card after the completion of the focus groups as thanks for your time. We would like to go ahead and schedule a focus group time for you.

[PROVIDE OPTIONS]:

- [DATE & TIME 1]

EMAIL. Can you please provide us with your email address so that we can send you the call-in information and more details about this focus group?

- [CONFIRM EMAIL/RECORD EMAIL]

ADDRESS. Thank you, can you also provide us with your mailing address so we can mail you your \$50 gift card as thanks for your participation in this focus group.

- [RECORD ADDRESS, READ BACK AND CONFIRM]

Thank you those are all the questions we have for you today. We look forward to speaking with you on (DATE) at (TIME).

[IF RESPONDENT DOES NOT QUALIFIES FOR THE STUDY]

Thank you, those are all the questions I have for you today. Unfortunately, you do not qualify for this study.

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Thank you again for your time.