

---

## Participant Screener for EP Determination Focus Groups

---

Hello Mr./Ms.       (Registrant Name)      , my name is       (Recruiter Name)      .  
I'm calling on behalf of the Employee Plans Office of the IRS.

According to registration records for the upcoming Cincinnati Employee Benefits Conference, you are planning to attend the conference on June 14<sup>th</sup> and June 15<sup>th</sup> 2007. Our internal records also indicate that you filed a request for an opinion or advisory letter on a Pre-approved Defined Contribution Plan.

We would like to obtain feedback from you about how your experience has been in general with the application process and the new staggered filing approach, what has been easy, what has been difficult, and any other feedback that would help the IRS make improvements to this process.

---

### Screening Questions

Q1. Are you the person who worked directly with the IRS on the request for an opinion or advisory letter on a Pre-approved Defined Contribution Plan designed by       (Name of Company)      .

- Yes -> continue
- No -> [If they indicate that they are not the correct person, ask if they can refer us to the person in their organization who would have worked with the IRS on the request for an opinion or advisory letter on the Pre-approved Defined Contribution Plan.]

On behalf of the Employee Plans Office of the IRS, we are recruiting for an upcoming focus group with individuals who submitted a request for an opinion or advisory letter on a Pre-approved Defined Contribution Plan. The discussion will last approximately 60-90 minutes. Again, I want to reiterate that the group is being conducted by the IRS. We will not be asking for you to provide specific information regarding your company. We simply will seek your perspective on your experience with the application process and the new staggered filing approach.

Q2. Is your company/organization considered a Mass submitter or Non-Mass submitter?

\_\_\_\_\_

The focus group will be held on June 14, 2007 at 5pm at the Cincinnati Employee Benefits Conference.

Q3. Do you think that you will be able to participate?

- Yes -> continue
- No -> [Thank the person for his/her time]

I'm glad that you will be able to join us!

---

I would like to contact you the week before the conference to confirm your participation in the focus group. In order to do so, could you please tell me your email address and/or phone number where you can be reached:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Mass/Non-Mass Group: \_\_\_\_\_

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call [recruiter] at [telephone number] if this should happen. We look forward to speaking to you on June 14, 2007 at 5PM.

**Reminder for Employee Plan (EP) Determination Focus Groups  
June 14, 2007**

<b>Location</b>	<b>Date</b>	<b>Time</b>	<b># of Recruits</b>	<b>Participants</b>
<b>Cincinnati</b>	6/14/07	5pm	24: 12 per group	EP Determination: Pre-approved Defined Contribution Plan submitters

---

**Participant Reminder for EP Determination Focus Groups**

---

Hello Mr./Ms.           (Registrant Name)          , my name is           (Recruiter Name)          .  
I'm calling on behalf of the Employee Plans Office of the IRS.

I spoke with you a couple of weeks ago regarding your participation in an EP Determination focus group on June 14<sup>th</sup> at the Cincinnati Employee Benefits Conference at 5PM. During the focus group we will discuss your experience regarding the request you filed for an opinion or advisory letter on a Pre-approved Defined Contribution Plan. We would like to obtain feedback from you about how your experience has been in general with the application process and the new staggered filing approach, what has been easy, what has been difficult, and any other feedback that would help the IRS make improvements to this process. The discussion will last approximately 60-90 minutes. Again, I want to reiterate that the group is being conducted by the IRS. We will not be asking for you to provide specific information regarding your company. We simply will seek your perspective on your experience with the application process and the new staggered filing approach.

---

Q1. Are you still planning to participate in the           (Mass/Non-Mass)           focus group?

- Yes -> [Thank you! We look forward to seeing you there. Do you have any questions?]
- No -> [May I ask why not? Note: if a concern is expressed that can be alleviated, do so and encourage participation. Otherwise: We're sorry you won't be able to participate ]



# IRS FOCUS GROUPS – EP DETERMINATION PROCESS

---

## I. Introduction of Moderator

- A. IRS Research asked to moderate these discussions
- B. No vested interest in receiving any particular point of view

## II. Ground Rules [5 minutes]

- A. You have been asked here to offer your views and opinions; participation from everyone is important.
- B. Audio taping and observers.
- C. Speak one at a time.
- D. No side conversations.
- E. No right or wrong answers, however I want you to be honest and forthright in your responses.
- F. It is OK to be critical. If you dislike something or disagree with something that is said, I want to hear about it.
- G. The group does not need to reach consensus, differing opinions are OK.
- H. Please know that any identifiable information used to bring this group together or that you share during the focus group will be removed and destroyed before the information is summarized for future use. In addition, all your comments and information will be completely confidential and your name will not be associated with the focus group or research in any way. So please feel free to be candid in your responses.

## Brief Explanation of the Focus Group Purpose/Introduction of Topic [5 minutes]

In our discussion today, we will talk about some of your views and perceptions of the tax-exempt determination process, as it relates to employee retirement plans. Although you may have had experience in working with the IRS through an examination, or audit, we'll want you to focus only on the determination process.

The information that I gather today will be used to improve the determination process within the IRS.

*My role as a moderator is to guide the discussion by asking you a series of questions. My role will not be to answer your questions during this discussion, unless they are questions for which you need clarification of something I've said.*

# IRS FOCUS GROUPS – EP DETERMINATION PROCESS

---

## Warm-up [5 minutes]

To get us started, let's simply introduce ourselves and provide relevant background including what company/organization you are representing and where you are from.

## Understanding of the “Determination Process” [10 minutes]

According to our records, everyone in attendance filed a request for an opinion or advisory letter on a pre-approved defined contribution plan with the IRS recently. When I say the “determination process” what does that mean to you?

- What is the IRS' purpose of the determination process?
- What happens during the determination process?
- In general, how is/was it working with the IRS through this process?

## Expectations [10 minutes]

When you first realized that you had to file a request for an opinion or advisory letter on a pre-approved defined contribution plan, what went through your mind?

- What are/were your expectations?
- How does/did the IRS manage these expectations?
  - How does/did they communicate to you what the determination process entails?
  - How accurate were the expectations set by the IRS?

## Cycles of Service [20 minutes]

I'd like to understand the determination process as a whole from your perspective. When you think of the determination process, I want you to think about the process from when you first submitted your request for an opinion or advisory letter up until now.

Describe for me the steps in the determination process from beginning to end or up until now.

- Allow one participant to describe the process.
- Allow others to describe their experience or indicate how their process was different.

Do you understand what is happening with regard to your case throughout this determination process?

## IRS FOCUS GROUPS – EP DETERMINATION PROCESS

---

- How are/were you kept informed?
- Is/was the information adequate? What additional information would have been useful or helpful for you?

What part of the determination process was the most difficult for you?

- Why was this step so difficult?
- How did the IRS try to make this process easier for you?

### **The Customer Experience** [15 minutes]

Let's discuss for a few minutes the timeliness of working with the IRS through the determination process. What was your sense of the timeliness on the IRS's behalf?

- Were you informed of how long the process would take once you submitted your request? How were you informed?
  - How does this compare to your actual experience right now?
- Have you been updated on the timeline throughout this process?

For those of you who were assigned a specialist to review your case, tell me about what it is like working with this specialist?

- Probe for - Knowledgeable?
  - About the law?
  - About IRS policies and procedures?
  - About the information provided in your application?
- Informative?
- How would you describe the communication that takes place between you and the EP Specialist?
- How could the IRS, or the EP Specialist, improve the determination process?

### **False Close** [5 minutes]

Any other topics that should be explored with this particular group?  
Any areas that need further clarification?

### **Close**

Thanks for your time.