VI. Attachments

Attachment A: Taxpayer Discussion Guide

IRS Customer Satisfaction Focus Groups
December 10, 2008

Taxpayer Discussion Guide

I. INTRODUCTION (10 minutes)

- Introduce Moderator

- Explain purpose of discussion: Explore the customer service experience with call-in centers – what your experience has been to-date compared to what you would like it to be.

- Ground rules / FG requirements
  - Audio and video taping
  - Presence of client viewers
  - Privacy
  - Please speak one at a time
  - No right or wrong answers
  - Feel free to give all opinions – positive and negative – you represent all the other people who couldn't be here

- Group introductions: As we go around the table, please tell us:
  - Your name
  - Your most recent customer service experience; and
  - Generally how would you rate your experience – positive/negative; why?

II. GENERAL DISCUSSION OF THE CUSTOMER SERVICE EXPERIENCE (20 minutes) [Objective: to focus respondents on their customer service experiences; identifying pain point/areas for improvement as well as characteristics of a "good" service experience]

- **MODERATOR:** To begin I would like to provide us with a working definition for Customer Service to ensure we are all on the same page as we describe our experiences. **For our purposes today, Customer Service refers to *the service you receive to resolve an issue you may have with a product or service*.**

- Let's talk more about your customer service experiences. Overall, thinking about your interaction with customer service lines, tell us about your customer service experiences. Which experiences were good? Why?
  - Which needed improvement? Why?

- When / for what types of issues is calling a customer service line preferable to using the internet or mail, or to handling a customer service issue in-person? Can those issues be categorized in any meaningful way? How? What labels? **[MODERATOR: RECORD ON FLIP CHART: CATEGORIES/LABELS]**

- When thinking about customer service, what are the hallmarks of a good call-in service? A good online service? A good mail-service? A good in-person service? **[MODERATOR: LIST ATTRIBUTES ON FLIP-CHART]**
  - How are these types of services different?
- Are there any particular companies that come to mind as good/bad examples for each? **[MODERATOR: LIST COMPANIES ON FLIP CHART]**
  - What do these companies do that makes their customer service good?
  - Going back to the list of qualities we created, which attributes did they demonstrate/emphasize? Which did they fall short on? **[REFER TO FLIP CHART LIST OF ATTRIBUTES]**
  - **PROBE** (if not mentioned): Can you think of any particularly good / bad examples of customer service experiences within the **utilities** industry? **Financial services**? **Healthcare/insurance**? Other?
- To what extent is your satisfaction with customer service dependent upon getting the outcome you want? Have you ever experienced a customer service call where you ended up not being able to get what you wanted, but that you would consider satisfactory?
  - *How* was that interaction a success? What did the Customer Service Rep or agent do to make it a satisfactory experience even though they couldn't give you the outcome you were looking for?

III. THE IRS CALL-IN CUSTOMER SERVICE EXPERIENCE (35 minutes)

[Objective: to drilldown into the IRS customer service experience; from factors that initiated the interaction with IRS customer service to resolution of those issues.]

- **MODERATOR:** Now, let's turn to any customer service experiences you may have had with the IRS. Have you ever called the IRS for customer service?
- Describe for us your most recent experience with IRS customer service. I would like you to start at the beginning and tell us: **[MODERATOR WALK RESPONDENTS THROUGH THE NARRATIVE…CAPTURE PROCESS ON FLIP CHART]**
  - What prompted the need to contact the IRS?
  - How would you categorize your feelings leading up to the contact (anxious, angry, frustrated, confused, etc.)?
  - What steps did you take:
    - What, if anything, did you attempt to do before calling the IRS customer service (internet, mail, in person)? What about these methods of contacting the IRS worked/did not work?
    - Why did you finally decide to call?
    - How many times did you have to call? More than once? If so, how long did you wait between each call?
    - Who did you interact with? More than one person? If so, how many?

        - Did you receive the information you needed?

- How satisfied were you with the experience overall? Why?
    - If not, what would have changed that for you?
        - What would make it better?
        - What would make it easier?

- Are there any elements about the call you would change to make the experience more positive? More helpful? More efficient?
    - What was the best part or element of the call? Why?
    - What was the worst part or element of the call? Why?

- How would you describe your experience with the following elements of the call? **[HAVE ON FLIP CHART]**
    - Automated greeting (IVR)
    - Directory/forwarding options
    - Access hours
    - Automated answering (ETA for refunds; status of tax returns; FAQs)
    - Hold process – length, expectation setting, tone/manner established,
    - Introductory tone/manner of introduction to the IRS call-in service rep
    - Knowledge of rep
    - Responsiveness of rep – extent to which he/she made you feel comfortable/not comfortable, anxious/relaxed, etc
    - Level of authority rep has – ability to resolve issue/question
    - Outcome of initial call
        - **[PROBE (if outcome didn't close the issue):** How many calls did it take to address your issue to your satisfaction? How much time?**]**

- Let's go back to our list of attributes. In your experience, did the call elements deliver on any of our attributes? Which ones? Which ones were NOT delivered on that you consider important? **[MODERATOR STEP BACK THROUGH THE ELEMENTS LISTED ABOVE; CAPTURE ATTRIBUTES FOR EACH ELEMENT]**

- How, if at all, would you change the call elements? **[MODERATOR REVISIT THE ELEMENT LIST]**
    - What, within reason, could be improved? (What would you change if you could do so?)
    - How important is it to improve that/those aspects of the experience?
    - What would doing so accomplish for you/those like you?

- Which is the single most important ELEMENT of the call to change? Why?
[FLIP CHART: LIST ATTRIBUTES]

IV. DESIGN A BETTER CUSTOMER SERVICE CALL-IN EXPERIENCE (20 minutes)
[Objective: to cultivate suggestions for improving the IRS customer service experience]

[SPLIT RESPONDENTS INTO MINI GROUPS (2-3) BASED ON PREVIOUS IRS EXPERIENCE]

- **MODERATOR:** We are now going to break up into groups to do a short exercise. Thinking back to your IRS customer service experiences, I would like you create a solution to make the experience better.

- Imagine you were tasked with improving the call-in experience, and had unlimited resources at your disposal to do so. What would you do to make the call better? Your solution should have the following elements **[HAVE ON FLIP CHART]:**
    - First, decide on what “better” would mean
    - Second, tell us about the step(s) in your solution
    - Third, tell us how those steps in isolation and in conjunction make the experience a better one

[GIVE 5-10 MINUTES FOR GROUPS TO BRAINSTORM SOLUTIONS; BRING GROUP BACK TOGETHER – REFER TO FLIP CHART ATTRIBUTES FROM SECTION 2]

- Now let’s go back to the attributes we listed earlier. How does your solution deliver on the attributes you believe to be important?
    - Which attributes did you focus on in creating your solution?
    - Why did you choose this/these attributes?
    - What in your solution would demonstrate/deliver this attribute?

- How does your solution address the following issues?
    - You have not received your refund check
    - You are attempting to complete your tax forms and have a question
    - You are notified that one of your deductions was denied

- Are there companies out there with Customer Service lines you have called in the past that do the things you’re suggesting particularly well? What about their approach would you adopt?

V. Closing (5 minutes)

- In the last couple of minutes, are there any other suggestions you have for how the IRS could improve their customer service?

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 Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224**.**

- CHECK WITH BACK ROOM FOR ADDITIONAL QUESTIONS
- Thank and dismiss.

Attachment B: Tax Preparer Discussion Guide

IRS Customer Satisfaction Focus Groups
DRAFT December 8, 2008

Tax Preparer Discussion Guide

I. INTRODUCTION (10 minutes)

- Introduce Moderator
- Explain purpose of discussion: Explore the customer service experience with call-in centers – what your experience has been to-date compared to what you would like it to be.
- Ground rules / FG requirements
  - Audio and video taping
  - Presence of client viewers
  - Privacy
  - Please speak one at a time
  - No right or wrong answers
  - Feel free to give all opinions – positive and negative – you represent all the other people who couldn't be here
- Group introductions: As we go around the table, please tell us:
  - Your name
  - Name/type of company (e.g, large company like H&R Block, or independent tax consultant)
  - What types of tax services do you offer – any areas of expertise
  - Generally, how would you rate your experience with IRS Customer Service – positive/negative; why?

II. GENERAL DISCUSSION OF THE CUSTOMER SERVICE EXPERIENCE (20 minutes) [Objective: to focus respondents on their customer service experiences; identifying pain point/areas for improvement as well as characteristics of a "good" service experience]

- **MODERATOR:** To begin I would like to provide us with a working definition for Customer Service to ensure we are all on the same page as we describe our experiences. **For our purposes today, Customer Service refers to *the service you receive to resolve an issue you may have with a product or service*.**

- Let's talk more about your customer service experiences. Overall, thinking about your interaction with customer service lines, tell us about your customer service experiences. Which experiences were good? Why?
    - Which needed improvement? Why?

- When / for what types of issues is calling a customer service line preferable to using the internet or mail, or to handling a customer service issue in-person? Can those issues be categorized in any meaningful way? How? What labels? **[MODERATOR: RECORD ON FLIP CHART: CATEGORIES/LABELS]**

- When thinking about customer service, what are the hallmarks of a good call-in service? A good online service? A good mail-service? A good in-person service? **[MODERATOR: LIST ATTRIBUTES ON FLIP-CHART]**
  - How are these types of services different?
- Are there any particular companies that come to mind as good/bad examples for each? **[MODERATOR: LIST COMPANIES ON FLIP CHART]**
  - What do these companies do that makes their customer service good?
  - Going back to the list of qualities we created, which attributes did they demonstrate/emphasize? Which did they fall short on? **[REFER TO FLIP CHART LIST OF ATTRIBUTES]**
  - **PROBE** (if not mentioned): Can you think of any particularly good / bad examples of customer service experiences within the **utilities** industry? **Financial services**? **Healthcare/insurance**? Other?
- To what extent is your satisfaction with customer service dependent upon getting the outcome you want? Have you ever experienced a customer service call where you ended up not being able to get what you wanted, but that you would consider satisfactory?
  - *How* was that interaction a success? What did the Customer Service Rep or agent do to make it a satisfactory experience even though they couldn't give you the outcome you were looking for?
- Now thinking about this from a professional perspective, are there any customer service lines that are **for tax professionals** like yourselves? In other words, are there dedicated areas or call-in numbers that are for you to use in your professional capacity? Which ones? **[MODERATOR: LIST COMPANIES ON FLIP CHART]**
  - Are any of these providing a truly "best in class" experience in your opinion? Which one is best?
    - What about that customer service line makes it the best one?
    - What aspects of the experience are truly best-in-class? How do they go about providing that kind of experience?
- Still keeping your professional perspective in mind, let's revisit the attributes we listed when discussing the hallmarks of a good customer service channel **[REFER BACK TO FLIP CHART]**. Which of these hallmarks are also qualities important for a **professional call-in service line**? Which are not?
  - Which would need to change to better meet your requirements or needs?
    - Would you add any attributes?
    - Why are there differences in the attributes you require or prefer from a professional call-in service relative to one for everyone?

III. THE IRS CALL-IN CUSTOMER SERVICE EXPERIENCE (35 minutes)

[Objective: to drilldown into the IRS customer service experience; from factors that initiated the interaction with IRS customer service to resolution of those issues.]

- **MODERATOR:** Next, I'd like to turn to your customer service experiences you have had with the IRS.
    - In a typical year, how often do you contact the IRS customer service?
    - How would you characterize your willingness to contact the IRS customer service – is it something that you consider easy to do, or is it something you try to avoid? Why?
    - Are there any special "tricks of the trade" that you have developed for contacting the IRS to make the process easier/more efficient? (e.g., calling at certain times, etc.)
    - Do you typically contact them for a single issue / single client, or wait until you have multiple issues?
    - What types of issues typically prompt the need for you to contact the IRS?
- Now thinking specifically of the *last* time you contacted the IRS… **[MODERATOR WALK RESPONDENTS THROUGH THE NARRATIVE…CAPTURE PROCESS ON FLIP CHART]**
    - What was the specific issue you were calling about?
    - How would you categorize your feelings leading up to the contact (business as usual, anxious, angry, frustrated, confused, etc.)?
    - What steps did you take:
        - What, if anything, did you attempt to do before calling the IRS customer service (internet, mail, in person, other tax help services)? What about these methods of contacting the IRS worked/did not work?
        - Why did you finally decide to call?
        - How many times did you have to call? More than once? If so, how long did you wait between each call?
        - Who did you interact with? More than one person? If so, how many?
        - Did you receive the information you needed?
- How satisfied were you with the experience overall? Why?
    - If not, what would have changed that for you?
        - What would make it better?
        - What would make it easier?
- Was the outcome of this IRS customer service experience satisfactory for your client?
    - If not, what would have changed that for your client?
- Are there any elements about the call you would change to make the experience more positive? More helpful? More efficient?
    - What was the best part or element of the call? Why?

  - What was the worst part or element of the call? Why?

- How would you describe your experience with the following elements of the call? **[HAVE ON FLIP CHART]**
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  - Why did you choose this/these attributes?
  - What in your solution would demonstrate/deliver this attribute?
- How does your solution address the following issues?
  - Your client has not received their refund check
  - You are attempting to complete your client's tax returns
  - Your client has been notified that one of their deductions was denied
  - You are seeking clarification about a new tax law
- Are there companies out there with Customer Service lines you have called in the past that do the things you're suggesting particularly well? What about their approach would you adopt?

V. Closing (5 minutes)

- In the last couple of minutes, are there any other suggestions you have for how the IRS could improve their customer service?

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- CHECK WITH BACK ROOM FOR ADDITIONAL QUESTIONS
- Thank and dismiss.

Attachment C, Part 1: Taxpayer Recruitment Screener

DRAFT 12-08-08

IRS Customer Satisfaction Focus Group Research (MMI#8070)

SCREENER FOR TAXPAYERS

GROUPS: 2 groups

RECRUIT: Recruit 12 for 8-10 to be seated per group

INCENTIVE: $100

LENGTH: 2 hours per group

GROUP DATES / TIMES:

City	Day / Date	Time	Group Type
Chicago	TBD	5:30pm	Taxpayers
Chicago	TBD	7:45pm	Taxpayers

Taxpayer Recruitment Guidelines

- Must not work in tax preparation, market research, or management consulting
- Must be between 18 years old and 64 years old – **SEEK GOOD MIX OF AGE**
- Must have filed a tax return in 2008 (for the 2007 year) – either electronically, or via mail
- Must have called the IRS for customer service at least once in the past 3 years **(minimum 50% per group have called in the past 12 months)**, regarding any of the following issues **(SEEK GOOD MIX OF ISSUES):**
  - Assistance on filing a tax return
  - Current information on tax law
  - Checking status of economic stimulus check or tax refund **(maximum 25% per group)**
  - General tax information
  - Filed a 1040 or 1040A return without an accompanying schedule or payment
- Seek representative (based on local area) mix of:
  - Income
  - Gender
  - Age
  - Race / Ethnicity
- Seek mix of:
  - Filing status – individual, joint return, etc.
  - Method of filing – electronic, mail

  - o Preparation of return – use tax preparer or not
  - o Type of returns filed – personal, business
- Must not have participated in a focus group in the last 3 months

IRS Customer Service Focus Group Research (MMI#8070)

CONTACT / RECRUITMENT INFORMATION FOR TAXPAYERS

NAME				
ADDRESS				
CITY			STATE	ZIP
PHONE – DAY		EVENING		CELL
EMAIL ADDRESS:				
RECRUITED BY:		DATE RECRUITED:		
CONFIRMED BY:		DATE CONFIRMED:		

Location	**Group Type**	**Date / Time**	**CHECK IF ATTENDING**
Chicago	Taxpayer	TBD @ 5:30pm	**( )**
Chicago	Taxpayer	TBD @ 7:45pm	**( )**

INTRODUCTION

Hello, my name is ________, and I'm with __________, a market research firm. Today we are speaking with taxpayers in the US, and we would like to include your opinions. Let me assure you that this is not a sales call, and no sales call will result from our conversation. May I continue with my questions?

1. Yes ➔ Begin screening questions
2. No ➔ **THANK AND TERMINATE**

SCREENING QUESTIONS

S1. Are you, or any member of your household, employed in any of the following businesses or industries? **[READ LIST]**

1. Market Research ➔ **TERMINATE**
2. Management Consulting ➔ **TERMINATE**
3. Tax preparation ➔ **TRY TO RECRUIT FOR TAX PROFESSIONALS GROUPS**
4. None of the above ➔ **CONTINUE**

S2. Which of the following best describes your federal tax filing status in the US for the 2007 fiscal year? **(RECRUITER NOTE: Filed in 2008 for 2007 year) [READ LIST; SELECT ALL THAT APPLY]**

1. You personally filed one or more US tax returns **[MINIMUM 50% PER GROUP]**
2. You had a tax professional file one or more US tax returns for you **[MAXIMUM 50% PER GROUP]**
3. You were declared as a dependent on someone else's tax return ➔ **THANK AND TERMINATE**
4. You did not file any tax returns in the US for 2007 ➔ **THANK AND TERMINATE**

[MUST ANSWER 1 OR 2 ABOVE TO CONTINUE; SEEK MIX OF PERSONAL FILERS VS. HAD PROFESSIONAL HELP FILING]

S3. What type of tax return did you (or your tax preparer) file in 2007**? [READ LIST, SELECT ALL THAT APPLY]**

1. Individual / Personal
2. Business
3. Neither ➔ **THANK AND TERMINATE**

[SEEK MIX OF INDIVIDUAL AND BUSINESS FILERS]

[ASK IF S3=1 (INDIVIDUAL RETURN); OTHERWISE, SKIP TO S5]

S4. And what was your filing status for your 2007 individual tax return? **[READ LIST; SELECT ALL THAT APPLY]**

1. Single
2. Married, Filing Separately
3. Married, Filing Jointly
4. Head of Household
5. Dependent on someone else's return ➔ **THANK AND TERMINATE**
6. Other **[SPECIFY]** ____________________ ➔ **HOLD FOR CLIENT APPROVAL**
7. Don't know ➔ **THANK AND TERMINATE**

[SEEK MIX OF FILING STATUS]

S5. Which tax form(s) did you (or your tax preparer) complete for the year 2007? **[READ LIST; SELECT ALL THAT APPLY]**

1. 1040EZ
2. 1040A (Head of Household)
3. 1040 (Individual)
4. 941 (Employers Quarterly Tax Return)
5. 940 (Employers Annual Federal Unemployment Tax)
6. 1065 (Return of Partnership Income)
7. 1120 (Corporation Income Tax Return)
8. Other **[SPECIFY]** ________________________________
9. Not sure

[SEEK GOOD MIX]

S6. Which schedules did you (or your tax preparer) complete for the year 2007? **[READ LIST; SELECT ALL THAT APPLY]**

1. Schedules A&B – Itemized Deductions and Interest and Ordinary Dividends
2. Schedule C – Profit or Loss from Business
3. Schedule D – Capital Gains and Losses
4. Schedule EIC – Earned Income Credit
5. Schedule SE – Self-Employment Tax
6. Other **[SPECIFY]** ________________________________
7. Did not file any schedules
8. Not sure

[SEEK GOOD MIX]

S7. What method did you (or your tax preparer) use to file your 2007 federal tax return(s)?

1. Electronic (e-file)
2. Paper (mail)
3. Phone
4. Other
5. Not sure

[SEEK GOOD MIX]

S8a. Have you, personally, called the IRS at any time in the past 12 months for any of the following reasons? **[READ LIST; SELECT ALL THAT APPLY]**

1. To get assistance on filing a tax return
2. To get current information on tax law
3. To check on the status of an economic stimulus check or tax refund **[MAX 25% PER GROUP]**
4. To get general tax information
5. Because you filed a 1040 or 1040A return without a required accompanying schedule or payment
6. Because you received a notice of an audit **[DOES NOT QUALIFY; ASK S8B]**
7. To arrange a payment **[DOES NOT QUALIFY; ASK S8B]**
8. No, have not called the IRS in the past 12 months ➔ **ASK S8B**

[ASK S8B IF S8A=6-8]

S8b. Have you, personally, called the IRS at any time in the past **3 years** for any of the following reasons? **[READ LIST; SELECT ALL THAT APPLY]**

1. To get assistance on filing a tax return
2. To get current information on tax law
3. To check on the status of an economic stimulus check or tax refund **[MAX 25% PER GROUP]**
4. To get general tax information
5. Because you filed a 1040 or 1040A return without a required accompanying schedule or payment
6. Because you received a notice of an audit **[DOES NOT QUALIFY]**
7. To arrange a payment **[DOES NOT QUALIFY]**
8. No, have not called the IRS in the past **3 years** ➔ **THANK AND TERMINATE**

[RESPONDENTS MUST ANSWER AT LEAST ONE OF 1-5 FOR S8A OR S8B TO QUALIFY; NO MORE THAN 25% PER GROUP MAY QUALIFY AT OPTION 3

(CHECKING STATUS OF REFUND OR STIMULUS CHECK); MINIMUM OF 50% PER GROUP MUST QUALIFY AT S8A (HAVE CALLED IN PAST 12 MONTHS)]

INTERVIEWER: My next few questions are for classification purposes only.

S9. Which of the following categories includes your age? **[READ LIST]**

1. Under 18 ➔ **THANK AND TERMINATE**
2. 18-24
3. 25-34
4. 35-44
5. 45-54
6. 55-64
7. 65 or older ➔ **THANK AND TERMINATE**

[SEEK GOOD MIX OF AGE]

S10. Which of the following categories includes your household's total annual income, before taxes, in 2007? **[READ LIST]**

1. Less than $20,000
2. $20,000 - $34,999
3. $40,000 - $59,999
4. $60,000 - $79,999
5. $80,000 - $99,999
6. $100,000 - $124,999
7. $125,000 - $149,999
8. $150,000 or more
9. **[REFUSED – DO NOT READ]** ➔ **THANK AND TERMINATE**

[SEEK GOOD MIX OF INCOME]

S11. What is your race or ethnicity? **[READ LIST; SELECT ALL THAT APPLY]**

1. American Indian or Alaska Native
2. Asian
3. Black or African-American
4. Hispanic or Latino

5. Native Hawaiian or Pacific Islander
6. White
7. All Other Races **[SPECIFY]** ____________________________
8. **[REFUSED – DO NOT READ]** ➔ **TERMINATE**

[SEEK GOOD MIX OF RACE/ETHNICITY]

S12. What is the highest level of education you have had the opportunity to complete?

1. Less than high school
2. High school or GED
3. Some college or a 2-year college program
4. 4-year college graduate
5. Vocational or technical school
6. Some graduate school
7. Graduate degree
8. **[REFUSED – DO NOT READ]** ➔ **TERMINATE**

[SEEK GOOD MIX OF EDUCATION]

S13. **[RECORD GENDER BASED ON OBSERVATION]**

1. Male
2. Female

[RECRUIT GOOD MIX]

S14. When was the last time you participated in a focus group?

1. Less than three months ago ➔ **THANK AND TERMINATE**
2. Three months ago or more ➔ **CONTINUE TO INVITATION**
3. Never ➔ **CONTINUE TO INVITATION**

INVITATION TO PARTICIPATE

Our company is in the opinion research business, and as a part of our research we frequently invite people like you to participate in focus groups. As you may know, during a focus group we ask people to give us feedback regarding experiences with products or services. The opinions we gather are then used by companies to help them best meet customer needs.

We will be conducting a focus group which will last approximately **2 hours**, and participants will receive $100 as a token of appreciation for their participation.

Would you be able to take part in a focus group on: [READ APPROPRIATE DATE / TIME]

City	Day / Date	Time
Chicago	TBD	5:30pm
	TBD	7:45pm

- Yes ➔ **CONTINUE**
- No ➔ **THANK AND TERMINATE**

If you have a paper and pencil, I'd like to give you the address of the session location. The address is... **[READ ADDRESS OF FACILITY]**

Again, the session will be held on: [RESTATE DATE AND TIME]

We ask that you give us a call if you find that you are unable to attend the session. Our phone number is ___________. Please **do not** send another individual in your place if you are unable to attend.

We will send you a confirmation letter that will verify the date, time and place of the meeting. We will also give you a reminder call the day of the session. May I please have your name, address and phone number? **[FILL IN CONTACT INFORMATION ON PAGE 2]**

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 Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224**.**

Attachment C, Part 2: Tax Preparer Recruitment Script

DRAFT 12-08-08

IRS Customer Satisfaction Focus Group Research (MMI#8070)

SCREENER FOR TAX PREPARERS

GROUPS: 2 groups

RECRUIT: Recruit 12 for 8-10 to be seated per group

INCENTIVE: $200

LENGTH: 2 hours per group

GROUP DATES / TIMES:

City	Day / Date	Time	Group Type
Chicago	TBD	5:30pm	Tax Preparers
Chicago	TBD	7:45pm	Tax Preparers

Taxpayer Recruitment Guidelines

- Must not work in market research or management consulting
- Must work as a tax preparer – **SEEK GOOD MIX OF TYPES**
- Must have filed at least one tax return for a client in 2008 (for the 2007 year) – either electronically, or via mail
- Must have called the IRS for customer service at least once in the past 3 years **(minimum 50% per group must have called in the past 12 months)**, regarding any of the following issues **(SEEK GOOD MIX OF ISSUES):**
    - Assistance on filing a tax return for a client
    - Current information on tax law
    - Checking status of economic stimulus check or tax refund for a client **(maximum 25% per group)**
    - General tax information
    - Filed a client's 1040 or 1040A return without an accompanying schedule or payment
- Seek mix of:
    - Company size
    - Employment status
    - Length of time working in the industry/profession
    - Use of e-filing
    - Type of returns filed for clients – personal, business
- Must not have participated in a focus group in the last 3 months

IRS Customer Service Focus Group Research (MMI#8070)

CONTACT / RECRUITMENT INFORMATION FOR TAX PREPARERS

NAME					
ADDRESS					
CITY			STATE		ZIP
PHONE – DAY		EVENING		CELL	
EMAIL ADDRESS:					
RECRUITED BY:			DATE RECRUITED:		
CONFIRMED BY:			DATE CONFIRMED:		

Location	**Group Type**	**Date / Time**	**CHECK IF ATTENDING**
Chicago	Tax Preparer	TBD @ 5:30pm	**( )**
Chicago	Tax Preparer	TBD @ 7:45pm	**( )**

INTRODUCTION

Hello, my name is ________, and I'm with __________, a market research firm. Today we are speaking with tax professionals in the US, and we would like to include your opinions. Let me assure you that this is not a sales call, and no sales call will result from our conversation. May I continue with my questions?

1. Yes ➔ **Begin screening questions**
2. No ➔ **THANK AND TERMINATE**

SCREENING QUESTIONS

S1. Are you, or any member of your household, employed in any of the following businesses or industries? **[READ LIST]**

1. Market Research ➔ **THANK AND TERMINATE**
2. Management Consulting ➔ **THANK AND TERMINATE**
3. None of the above ➔ **CONTINUE**

S2. How would you describe the industry in which you work**? [ASK OPEN-ENDED; RECORD RESPONSE]**

____

[IF ANY OF THE FOLLOWING, CONTINUE; OTHERWISE, THANK AND TERMINATE]:

1. Accounting
2. Bookkeeping
3. Business services
4. Financial planning
5. Financial services
6. Legal services
7. Professional services
8. Payroll services
9. Tax preparation
10. None of the above ➔ **THANK AND TERMINATE**

S3. In your professional capacity, do you function as a tax preparer or tax consultant?

1. Yes
2. No ➔ **THANK AND TERMINATE**

S4. What type of professional tax preparer or tax consultant are you?

1. Certified public accountant (CPA)
2. Financial planner / Certified financial planner
3. Enrolled agent
4. Tax attorney
5. Unlicensed tax preparer
6. Other **[SPECIFY]** ___________________ ➔ **HOLD FOR CLIENT APPROVAL**
7. NOT a professional tax preparer or consultant ➔ **THANK AND TERMINATE**

S5. Did you prepare and/or file any 2007 US federal tax returns for clients in 2008?

1. Yes
2. No ➔ **THANK AND TERMINATE**

S6. What type of tax returns did you prepare and/or file for 2007**? [READ LIST, SELECT ALL THAT APPLY]**

1. Individual tax accounts (IMF)
2. Business tax accounts (BMF)
3. Neither ➔ **THANK AND TERMINATE**

[SEEK MIX OF INDIVIDUAL AND BUSINESS PREPARERS]

S7. Do you participate in the IRS' e-file program?

1. Yes
2. No

S8a. Have you, personally, called the IRS at any time in the past 12 months for any of the following reasons? **[READ LIST; SELECT ALL THAT APPLY]**

1. To get assistance on filing a client's tax return
2. To get current information on tax law
3. To check on the status of a client's economic stimulus check or tax refund **[MAX 25% PER GROUP]**
4. To get general tax information
5. Because you filed a client's1040 or 1040A return without a required accompanying schedule or payment
6. Because a client received a notice of an audit **[DOES NOT QUALIFY;ASK S8B]**
7. To arrange a client's tax payments **[DOES NOT QUALIFY; ASK S8B]**

8. No, have not called the IRS in the past 12 months ➔ **ASK S8B**

[ASK S8B IF S8A=6-8]

S8b. Have you, personally, called the IRS at any time in the past **3 years** for any of the following reasons? **[READ LIST; SELECT ALL THAT APPLY]**

1. To get assistance on filing a client's tax return
2. To get current information on tax law
3. To check on the status of a client's economic stimulus check or tax refund **[MAX 25% PER GROUP]**
4. To get general tax information
5. Because you filed a client's1040 or 1040A return without a required accompanying schedule or payment
6. Because a client received a notice of an audit **[DOES NOT QUALIFY]**
7. To arrange a client's tax payments **[DOES NOT QUALIFY]**
8. No, have not called the IRS in the past 3 years ➔ **THANK AND TERMINATE**

[RESPONDENTS MUST ANSWER AT LEAST ONE OF 1-5 ON S8A OR S8B TO QUALIFY; NO MORE THAN 25% PER GROUP MAY QUALIFY AT OPTION 3 (CHECKING STATUS OF REFUND OR STIMULUS CHECK); MINIMUM 50% PER GROUP MUST QUALIFY AT S8A (MUST HAVE CALLED IN PAST 12 MONTHS)]

INTERVIEWER: My next few questions are for classification purposes only.

S9. How would you describe your employment status as a tax preparer or tax consultant?

1. Full-time, year-round
2. Full-time, during tax season only
3. Part-time, year-round **[MAX 25% PER GROUP]**
4. Part-time, during tax season only **[MAX 25% PER GROUP]**

[SEEK GOOD MIX OF EMPLOYMENT STATUS]

S10. How long have you worked as a tax preparer or tax consultant? **[READ LIST]**

1. Less than two years **[MAX 50% PER GROUP]**
2. At least two but less than 5 years
3. At least 5 years, but less than 10 years
4. 10 years or more

[SEEK GOOD MIX OF LENGTH OF TIME IN PROFESSION]

S11. Which of the following describes your place of employment as a tax preparer or tax consultant? **[READ LIST; SELECT ONLY ONE]**

1. Firm that specializes in tax preparation only
2. Firm that specializes in legal services
3. Financial services / financial planning provider
4. Other **[SPECIFY]** ________________________

[SEEK GOOD MIX OF TYPES OF FIRMS]

S12. Approximately how many employees are at your company, at all locations worldwide? Your best estimate is fine. **[READ LIST; SELECT ALL THAT APPLY]**

1. 1 (Self-employed)
2. 2-9
3. 10-99
4. 100-499
5. 500-999
6. 1,000-24,999
7. 25,000 or more

[SEEK GOOD MIX OF COMPANY SIZE]

S13. **[RECORD GENDER BASED ON OBSERVATION]**

1. Male
2. Female

[RECRUIT GOOD MIX]

S14. When was the last time you participated in a focus group?

1. Less than three months ago ➔ **THANK AND TERMINATE**
2. Three months ago or more ➔ **CONTINUE TO INVITATION**
3. Never ➔ **CONTINUE TO INVITATION**

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INVITATION TO PARTICIPATE

Our company is in the opinion research business, and as a part of our research we frequently invite people like you to participate in focus groups. As you may know, during a focus group we ask people to give us feedback regarding experiences with products or services. The opinions we gather are then used by companies to help them best meet customer needs.

We will be conducting a focus group which will last approximately **2 hours**, and participants will receive $200 as a token of appreciation for their participation.

Would you be able to take part in a focus group on: **[READ APPROPRIATE DATE / TIME]**

City	Day / Date	Time
Chicago	TBD	5:30pm
	TBD	7:45pm

- Yes ➔ **CONTINUE**
- No ➔ **THANK AND TERMINATE**

If you have a paper and pencil, I'd like to give you the address of the session location. The address is... **[READ ADDRESS OF FACILITY]**

Again, the session will be held on: [RESTATE DATE AND TIME]

We ask that you give us a call if you find that you are unable to attend the session. Our phone number is __________. Please **do not** send another individual in your place if you are unable to attend.

We will send you a confirmation letter that will verify the date, time and place of the meeting. We will also give you a reminder call the day of the session. May I please have your name, address and phone number? **[FILL IN CONTACT INFORMATION ON PAGE 2]**

Attachment C, Part 3: Confirmation Letter to Focus Group Participants

Faxed/Email Confirmation

Thank You!

We are pleased that you have accepted our invitation to attend a group/individual market research discussion. The meeting will take place on:

DATE:

TIME:

LOCATION: Adler Weiner Research

875 N. Michigan Ave. – Suite 3260

Chicago, IL. 60611

One of the preferred techniques of data collection is the focus group or one-on-one interview discussion. The group or one-on-one is composed of individuals with similar experiences, who qualify according to screening criteria. In a relaxed and informal manner, mutual interest topics are discussed, refreshments are served and a gratuity is offered for your participation.

Y*ou must enter the Hancock Center on the Chestnut/Water Tower side of the building. You will sign in at the security desk in the lobby.* *** You must present a photo ID to enter the building**. *The guards will then search any handbags, briefcases or shopping bags you have with you.* ***THE GUARD MUST THEN SWIPE A KEY IN THE ELEVATOR FOR YOU TO HAVE ACCESS TO THE 32ND FLOOR. THE ELEVATORS ARE LOCKED AND WILL NOT OPEN WITHOUT THIS KEY SWIPE. If the guards neglect to tell you this, please request that they unlock the elevator.*** *Adler Weiner is located on the 32nd floor. Suite 3260. Our name is on the door. Due to heightened security, we discourage you bringing guests with you. If you must, they will need to sign in as an unknown guest, which will take longer. Please give yourself plenty of time.*

There is parking in the building. (Only Entrance to the parking garage is from the Chestnut Street {South} side of the building. The cost has already been factored in the honorarium. We do not reimburse for parking. All cars are subject to a security search. There is additional parking available across the street at the Water Tower and Bloomingdale buildings.

847-763-5608

Attachment C, Part 4: Participant Reminder Call Script

Hello, this is **[INTERVIEWER NAME]** calling from Adler Weiner research. May I please speak with **[NAME OF RESPONDENT]**?

ONCE RESPONDENT IS ON THE LINE:

Hi **[NAME OF RESPONDENT].**

This is **[INTERVIEWER NAME]** calling from Adler Weiner research calling to confirm your participation in a focus group at **[TIME]** on **[DATE]**.

The group will take place at our facility at 875 N. Michigan Ave. – Suite <u>3260</u>, Chicago, IL. 60611]. Do you still have your confirmation letter that includes instructions on entering the building?

<u>IF NO:</u>

I can send you another copy [CHECK PARTICIPANT'S CONTACT INFO]; CONTINUE

<u>IF YES OR CONTINUE:</u>

Please review the letter prior to coming to the focus group.

Your participation is very important, so please call 847-763-5608 if you have any questions, or if you are unable to attend.

Attachment D: Privacy Statement and Consent Form

Welcome to Adler Weiner Research. You are here to be interviewed regarding a number of topics of interest to our clients- the people who have hired us to host today's session.

The entire interview will probably be:

OBSERVED (sight and sound) – either locally from an adjacent room with a one-way mirror, remotely by way of non-public, electronic media, or both. Observers may include our clients, their agents and guests.

RECORDED(audio and video) – this record will be the property of our clients and will be theirs to use as they see fit. They will not use your voice or image in any public media without your written consent.

The subject and concepts presented in this research are proprietary and confidential to its sponsor.

In consideration of the amount received in this research, I hereby agree to respect, and to hold in strict confidence, the marketing and product ideas, concepts and material that are presented today by not disclosing them to anyone. In addition, I agree that any ideas that are generated as a result of this research will become the property of the sponsoring company.

PARTICIPANT SIGNATURE FOLLOWS