

**APPENDIX A:
SCREENER GUIDE
CONFIRMATION LETTER
REMINDER PHONE SCRIPT**

PARTICIPANT SCREENER FOR FIELD EXAMINATION APRIL 2009

Recruiting Goals

- Five groups to be conducted over the phone
 - Powers of Attorney (2)
 - Self-Represented Taxpayers (3)

In each location the criteria are the following:

- All participants must be able to read, understand, and speak English
- Recruit for 60 minutes
- Participants will receive a stipend for their time (\$50)

Table 1: Focus Group Specifications

| Location | Date | Time | Number of Recruits | Participants | Closed Status |
|----------|------|------|--------------------|-----------------------------|--------------------------|
| Phone | xxxx | X | 6—8 | Field Examination POAs | Within the Last 4 Months |
| Phone | xxxx | X | 6—8 | Field Examination POAs | Within the Last 4 Months |
| Phone | xxxx | X | 6—8 | Field Examination Taxpayers | Within the Last 4 Months |
| Phone | xxxx | X | 6—8 | Field Examination Taxpayers | Within the Last 4 Months |
| Phone | xxxx | X | 6—8 | Field Examination Taxpayers | Within the Last 4 Months |

PARTICIPANT SCREENER FOR FIELD EXAMINATION FOCUS GROUPS

Hello my name is _____. I'm calling from Macro International on behalf of the Internal Revenue Service. Can I please speak to _____?

According to IRS records, you recently participated in a Field examination within the last four months.

I'm not calling to conduct an audit or an examination. Instead, as you have recently gone through the examination process, we would like to obtain feedback from you about how your experience was and any other feedback that would help the IRS make improvements to the examination process.

SCREENING QUESTIONS

Q1. Are you the person who worked directly with the IRS during your Field Examination? [If needed for clarification: we are looking for the person who would have worked with the IRS during the recent examination regarding the process of Field Examination.

**If person contacted does not know if they are the correct person, describe the Field Examination process in more detail (how individuals are 'examined' by the IRS to ensure they are continuing to comply with tax laws and regulations).*

Yes > Continue

No > Terminate [Thank the person for his/her time]

Q2. Have you completed an examination within the last 4 months?

Yes > Continue

No > Terminate [Thank the person for his/her time]

In conjunction with the IRS, we are recruiting for an upcoming focus group with individuals who recently have experienced the examination process. The telephone discussion will last approximately 1 hour. The focus group will be held on <insert date> at <insert time>. We will provide you a toll-free number to call. While this is voluntary, we are offering \$50 cash as appreciation for your participation. Again, I want to reiterate that the group is being conducted on behalf of the IRS, not by a commercial business. We will seek your perspective on what it was like to work with the IRS during the examination process.

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

Yes > Continue

No > Terminate [Thank the person for his/her time]

I'm glad that you will be able to join us! I would like to send you a confirmation letter and directions for calling into the group. In order to do so, could you please tell me your mailing address (or fax number) and a phone number where you can be reached:

| | | |
|----------------------|--------|-------|
| Name: | | |
| Street Address: | | |
| City: | State: | Zip: |
| Phone: | | |
| Date of Focus Group: | | Time: |

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 attend. Please call Adam Lee at 301-572-0814 if this should happen. We look forward to speaking to you on [date] at [time].

CONFIRMATION LETTER

<Insert Date>

Dear <Insert Name>

Thank you for agreeing to participate in our telephone focus group discussion on <insert date and time>. The purpose of this focus group is gather feedback from you and others regarding your experiences with a field examination you recently completed.

The toll-free call in number for the focus group is: <insert number>. Once prompted, you will be asked to enter an access code. That code is <insert code>. As a thank you for participating in the focus group, we will mail you check for \$50.

In preparation for the group, I have included an Informed Consent form that you need to read, sign, and mail or fax to me at 301-572-0999 by <insert date>. A self-addressed stamped envelope is included for your convenience.

If you have any questions, please call Adam Lee at 301-572-0814. Adam will call you the day before the focus group to remind you of that the focus group will be held the following day and confirm that we have received your signed informed consent.

In advance, thank you for your time and participation.

Camellia Bollino
Focus Group Moderator
Macro International Inc.

Reminder Phone Script

[To be used no more than 24 hours prior to the scheduled focus group. If participant is not available, leave voice mail message and try back later.]

Hello, may I speak to <insert name>? Hi, my name is Adam Lee and I work for Macro International. I'm calling to remind you about the focus group you agreed to participate in tomorrow at <insert time>. Are you still able to participate? Great! [Thank you for sending me your informed consent.] OR [In order to participate in the focus group, I need a signed informed consent. You can fax it to my attention at 301-572-0999.]

If you need to cancel for any reason, I would appreciate if you would call me at 301-572-0814.

We look forward to talking to you tomorrow.

APPENDIX B: MODERATOR'S GUIDE

MODERATOR'S GUIDE

1. INTRODUCTION

[5 MINUTES]

Welcome and thank you very much for agreeing to participate in this focus group. My name is _____ and I work for Macro International, an independent research and consulting firm in the Washington, DC area. The Internal Revenue Service—the IRS—has contracted with Macro to guide a discussion that will help them better understand your experiences when going through the examination process. Ultimately, your feedback will help the IRS make improvements to the examination process.

My role today is to guide the discussion by asking you a series of questions. Since I do not work for the IRS myself, I will not be in a position to answer questions related to your examination or specific tax case, however please feel free to ask me for clarifications about anything I've said. There are no right or wrong answers to the questions I'm going to ask, we are simply asking for your candid feedback and your participation in the discussion.

I want you to know that there are observers today. Some of these observers work with me at Macro and are taking notes to ensure we get all the information you provide us. There are a few observers from the Field Examination office; they are only observing to hear feedback you have firsthand. They have all signed an agreement not to disclose your names in any way. They will only use the information you provide today in aggregate form, which is the same way Macro will use your information.

[Moderator: If you have not received a signed Informed Consent form from each participant, read the entire form as ask participant for their verbal consent. Ask the participant(s) to fax or mail their signed form to you as soon as possible.]

Warm-Up

To get us started, let's simply introduce ourselves and say where you're calling from.

2. GROUND RULES

[2 MINUTES]

Moderator to Participants: To make our discussion more comfortable and run smoothly for everyone, there are a number of ground rules I would like to mention. [Read the ground rules, ask if any other ground rules are needed for everyone to feel comfortable; seek consensus.]

- ✓ You have been asked here to offer your views and opinions; participation from everyone is important.
- ✓ No vested interest in receiving any particular point of view
- ✓ No right or wrong answers, however I want you to be honest and forthright in your responses.
- ✓ It is OK to be critical. If you dislike something or disagree with something that is said, I want to hear about it.
- ✓ The group does not need to reach consensus. Differing opinions are OK.
- ✓ Speak one at a time.
- ✓ Anonymous. 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 Anonymous 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.
- ✓ Audio taping and non-disclosure agreements.
 - ✓ Finally, for the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project is 1545-1432. 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: IRS Tax Products Coordinating Committee, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.

3. PURPOSE

[1 MINUTE]

Again, Macro has been contracted by the IRS to help improve the examinations process. At this stage in our research, we are conducting focus groups with individuals who have recently undergone the examination process. In our discussion today, we will talk about some of your views and perceptions of the process.

4. YOUR EXPECTATIONS AND UNDERSTANDING OF THE “EXAMINATION”

[10 MINUTES]

According to our records, everyone on the phone completed a Field examination the IRS within the past four months. {Moderator: Ask for confirmation. If someone says no, ask when they completed an examination}

When you first learned that you are being examined by the IRS, what went through your mind?

Probe for:

- ✓ What expectations, if any, did you have?
- ✓ Were their expectations met?
- ✓ What do you think the purpose of an examination is?
- ✓ How did IRS communicate what was involved?
- ✓ Did the IRS provide accurate information?

5. CYCLES OF SERVICE

[10 MINUTES]

I'd like to understand the examination process as a whole from your perspective. When you think of the examination process, I want you to think about the process from when you first found out you were being examined by the IRS to when you understood that the examination was closed and complete.

Describe for me the steps in the examination process from when you first found out you were being examined until your case was closed:

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

6. THE CUSTOMER EXPERIENCE

[15 MINUTES]

Let's discuss for a few minutes your experience working with the IRS through an examination.

Did you understand what was happening with regard to your case throughout the examination?

Probe for:

- ✓ Were you informed of how long the examination process would take when you first learned you were being examined?
- ✓ How were you informed?
- ✓ How did this compare to your experience?
- ✓ Were you updated on the timeline throughout the process?

Tell me about what it was like working with the agent.

Probe for:

- ✓ Knowledgeable?
- ✓ Informative?
- ✓ How would you describe the communication that took place between you and the IRS agent?
- ✓ How could the IRS, or the actual agent, improve the examination process?

What part of the examination was the most difficult for you?

Why was this step so difficult?

How did the IRS try to make this process easier for you?

7. CUSTOMER SATISFACTION SURVEY

[12 MINUTES]

Think back on the examination process, specifically the customer service that the IRS provided to you. If the IRS wanted to follow-up with you regarding how well you were served throughout the examination, what are the types of questions they should be asking?

- ✓ Probe for additional criteria.
- ✓ Probe for clarity as needed.

8. FALSE CLOSE

[5 MINUTES]

As I mentioned to you earlier, there are some people from the IRS who have been listening to our discussion. With your permission, I am going to mute my phone for a minute or two and check to see if any of them would like me to ask you any additional questions or clarify anything we talked about.

Any other topics that should be explored with this particular group?

Any areas that need further clarification?

9. CLOSE

On behalf of the IRS, thank you for your time.

**APPENDIX C:
INFORMED CONSENT**

INFORMED CONSENT

As part of a research study for the IRS Field Examination office, Macro International is conducting this focus group to obtain your feedback on the examination process in order to make improvements. If you decide to participate in the focus group, here are some things you should know:

- ◆ Your participation is totally voluntary.
- ◆ Participation in the focus group poses minimal risks to you. You may feel uncomfortable expressing your opinions and ideas during the focus group. You can choose to not to answer any questions you do not want to answer. If you would like more information or would like to talk to someone about the topics, please let us know.
- ◆ Your name will not be used in any reports about this focus group. We will be taking notes during the focus group about what was said so that we can report back to our client.
- ◆ You will receive a monetary stipend to compensate you for your time.
- ◆ You may discontinue participation at any time, either by leaving the focus group or not answering a question, without penalty or loss of benefits.
- ◆ Any questions you have about this focus group and the study will be answered before we begin our discussion. Contact information is provided below for any questions that arise after your participation.
- ◆ The focus group will last approximately 1hour.

Contact Information: If you have any questions or concerns about your participation in this focus group or have any questions about the study, please contact the project manager, Arlen Rosenthal, at 301-572-0222.

By signing this document you understand the above and agree to participate in this group.

Print Your Name: _____ Date: _____

Signature: _____