Attachment A: Screener's Guide

Practitioner FCR Study
Electronic Tax Administration and Refundable Credits
Screener's Guide

Recruit using the following quotas
1. All must be a tax professional
2. All must be proficient in English
3. All must have filed 10 or more returns for tax year 2008
4. 25% of participants must work for a national tax preparation firm
5. 25% of participants must work for a tax preparation firm that is open year round
6. 25% of participants must work for a tax preparation firm that is open seasonally
7. 25% of participants must work for an accounting or law firm

Would like a mix of:
1. *Work Status (Full-time, year round; Full-time, seasonal; Part-time, year round; or Part-time, seasonal)*
2. *Number of Years Preparing Tax Returns*
3. *Tax Professional Type*
4. *ERO Status*
5. *Availability of Administrative Support Staff*

Hello, my name is ___________________and I work for __________________. We are a marketing research company that is working with the IRS to improve IRS services to tax professionals.

Do you have a few minutes to answer a couple of questions? Your participation is voluntary, but your help on this project would be very much appreciated. *[If respondent says yes, proceed with interview].*

1. Are you a tax professional who prepares tax returns for individuals?

Yes ….…….
No ……….. **TERMINATE**

2. Which of these categories describes the number of returns you filed for tax year 2008? **If less than 10, TERMINATE**

___ Less than 10 returns
___ 10 – 24 returns
___ 25 - 100 returns
___ More than 100 returns

3. Please select the statement that best describes the language spoken in your household.

_____English is the only language spoken

_____English is the primary language spoken
_____A language other than English is the primary language spoken **TERMINATE**

4. Which of the following best describes your employer?

____ National Tax Preparation Firm **RECRUIT FOR 25%; Skip to Q5**
____ Other Tax Preparation Firm (including self-employed or sole practitioner)
____ Accounting or Law Firm **RECRUIT FOR 25%; Skip to Q5**

4b. Is the tax preparation firm you work for open year round or seasonally?
___ Year Round **RECRUIT FOR 25%**
___ Seasonally **RECRUIT FOR 25%**

5. What is your employment status as a tax professional? **RECRUIT A MIX**

_____ Full Time, Year Round
_____ Full Time, Seasonal
_____ Part Time, Year Round
_____ Part Time, Seasonal

6. Which category of tax professional are you? (Indicate all that apply.) **RECRUIT A MIX**

____ Enrolled Agent
____ Certified Public Accountant
____ Tax Attorney
____ Other Tax Professional

7. How many years have you prepared or reviewed tax returns professionally? **RECRUIT A MIX**
_____ Less than one year
_____ 1-5 years
_____ 6-15 years
_____ 16-25 years
_____ 26 years or more
_____ Don't know

8. Are you an Electronic Return Originator (ERO)? **RECRUIT A MIX**

___ Yes
___ No

9. Does your employer provide administrative support staff you can use when completing your work? **RECRUIT A MIX**

____ Yes
____ No

_______________ (company name) in conjunction with the IRS, is conducting research in which tax professionals like yourself will come in and answer questions about their experience working as a tax professional. The purpose of this study is to better understand the service needs of tax professionals. Are you interested in participating? (give times and dates)

Thank you for agreeing to help us with this valuable research.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Approval 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 IR-6526, Washington, DC 20224

Attachment B: Reminder Call Script

Hello, my name is ___________________ with ______________________. May I speak with __________________________________{Participant name}.

{Once you have participant on the phone}

We just wanted to remind you that we are looking forward to seeing you tomorrow at (time) at (location) to talk about tax professionals' work processes.

Attachment C: Testing Protocol

Practitioner First Contact Resolution Testing Protocol:

Introduction of Moderator

Welcome, and thank you for coming in today. My name is ___________. I am a researcher from Macro International and I will be leading today's session. Before we get started, I want to let you know that I will be reading from a script. We are talking with a number of people this week, and we want to be sure we say the same things in the same way to each person.

Today's session will be audiotaped to ensure that we collect all pertinent information. In addition, there are representatives from the IRS observing our session from the room next door. It is very common when we conduct tests to have interested parties observe, and that is the case today.

The entire session will take no more than 2 hours.

Introduction of Activities

During today's session you will complete an activity and participate in a one-on-one debrief interview. For the activity, I'm going to have you read through emails about fictitious clients and organize the work you must complete for those clients.

During the debrief interview, I'm going to ask you a series of questions about your experience completing the activity and about your experiences completing tax related tasks at your place of work.

Do you have any questions before we begin?

ACTIVITY: Practitioner Work Process

The first activity involves identifying and organizing tasks to complete for fictitious taxpayers. I will provide you with a planner to record when you would complete tasks, how you would complete each task, and who would complete the task.

I will provide you with scenarios about 20 fictitious clients and a planner to record how you would organize the tasks you would need to complete. You do not need to complete the tasks, only to identify when you would complete them and how you would complete them.

In addition, you will be provided pencils, a calculator, Post-Its and scratch paper.

It is important that you understand our purpose today is not to test your ability to complete this activity, but to gain a better understanding of practitioner work processes. In other words, we are not grading your performance.

Finally, while I will remain in the room, I cannot help you complete this activity.

Do you have any questions?

Ok, let's begin.

These are all the documents and supporting tax information you will have available to complete this activity.

Hand participant each of the following items:

1. copy of testing scenarios
2. pencils (2)
3. calculator
4. scratch paper
5. Post-Its
6. planner

.

There is no time limit for completing this activity, so please take as long as you need.

As a reminder, while I will remain in the room, I cannot help you complete this activity.

Do you have any questions before we begin?

Please begin.

<u>NOTE</u>: Participant may ask: "Where do I start?"

<u>RESPONSE</u>: One of our goals in today's testing is to try to replicate the actual experience of tax professionals. So, we would like you to proceed the same way you would if you were working in your office.

Participant completes the task.

Retrieve planner, scenarios and supporting documents.

NOTE: If the participant has not recorded their answers in the planner, please return it and ask the participant to record the tasks in the planner provided.

That completes the activity.

NOTE: Participant may ask how they performed. Inform them that in order to keep the sessions the same for all participants, you cannot discuss their answers.

Debrief: Structured Interview

As I mentioned at the beginning of our session, I'm going to be asking you a series of questions about your experience completing the activity.

As with organizing the tasks, there are no right or wrong answers; we are simply interested in your experience and your opinion. Also, you don't have to provide an answer. If you don't know, simply tell me that you don't know.

For this activity, I asked you to organize the tasks you would need to complete based on the scenarios provided.

We are very interested in how tax professionals complete their work and would like to ask you questions about your experience organizing your work to complete the activity.

Process Questions:

1. Please walk me though the general process you used to identify and organize the tasks you needed to complete for your fictitious clients.

Identifying Tasks

2. How did you identify the tasks you needed to complete from the emails and notices?

3. How does this process compare to what you do in your own practice?

   PROBE: Did you do anything differently today than you would in your own practice?

   If yes, what did you do differently?

4. In your own practice, how do emails from clients look?

  a. How do they describe their tax issue or request?
  b. Is the task you need to complete clear or do you typically have to do other tasks to identify the issue?

5. In your own practice, do you clearly understand the tasks that need to be completed in relation to a notice for a client?
   a. If no, what do you do to gain a better understanding?

Order
Identify Participants' First Tasks

6. What were your primary reasons for scheduling (insert task name) as your first task to complete?

7. How did you decide the order for completing the tasks you identified from the scenarios?

8. What factors did you consider when ordering the tasks?

9. Did you make decisions on the order of tasks any differently than you would in your own practice?

   a. If yes, what did you do differently? What affected your decision to order tasks the way you did today?

Groupings
Identify Any Groupings in the Participants' Planner.

10. I see that you grouped (insert items) together. What were your primary reasons for grouping these items together in the planner?

Repeat Question 2 for all groupings identified.

11. What other types of items, if any, would you group together in your own practice?

Method for Completion

12. How does the length of time required impact your decision to use a particular method?

13. What else impacts your decision to use a particular method to complete a task?

Identify Methods Practitioner Identified for Completing Tasks

14. What are the primary reasons you chose (insert method) to complete (insert task)?

15. Have you used this method to complete (insert task) in your own practice?

    a. If yes, what about that experience influenced you to use it for the task today?
    b. If no, what made you choose that method today? *(Skip Questions 19 and 20)*

16. What other methods for completing (insert task) are you aware of?

17. What do you know about these other methods?

18. What other methods, if any, have you used to complete this task?

    a. Please describe your experience completing the task using that method.

19. What is it about (insert method) leads you to choose this method for completing (insert task)?

20. What constitutes successful closure or completion of this task?

21. How long does it typically take to complete (insert task) using (insert method) in your own practice?

22. How much does it cost you to complete the task using this method?

23. How would you prefer to complete this task in the future?

24. What would a new method have to offer in order for you to switch from your current method?

    PROBE: How much more (insert topic) would it have to offer?

Repeat Questions 14 – 24 for each task outlined in the planner

Experiences in Own Practice

25. Please describe the types of returns you file in your own practice.

26. What issues prompt you to seek assistance?

27. For which issues do you seek assistance directly from the IRS?

28. For which issues do you seek assistance from non-IRS sources?
    a. Which non-IRS sources do you use?

Demographics

29. Approximately, how many clients do you serve in a given tax year?

30. Which of these categories best describes your employer's services:

    a. Offer tax preparation only
    b. Primarily offer tax preparation but offer some financial services
    c. Tax preparation is only one of several services offered

31. How do you charge your clients?
    a. Flat fee
    b. Hourly fee
    c. Fee for service

32. What is your age?

Closing

33. Do you have any additional information about your work processes that you would like to share with us?

Testing Summary

That concludes the activities we had scheduled for today.

Do you have any questions or comments about anything we did today, or the questions we asked?

I want to thank you for coming in today and talking with us. Your participation is very much appreciated.

We are required by law to report to you the OMB control number for this public information request. That number 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:

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