

# TE/GE IDR Process Focus Groups

## Draft Moderator's Guide – Customers

---

### TE/GE Customer Focus Groups on Information Document Request (IDR) process

#### Introduction (5 minutes through Brief Overview)

- Welcome and thank you for contributing your time to participate in this focus group.
- Names of moderator and note taker
- ICF Macro is an independent consultant hired by TE/GE to moderate these discussions.

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.

#### Purpose

- Each of you has recently completed an examination with the (Function) of the Tax Exempt/Government Entities division of the IRS. As part of that examination, you were issued one of more Information Document Requests by the revenue agent who worked with you. For convenience sake, I'll refer to an Information Document Request as an IDR throughout the rest of our conversation today.
- The purpose of this focus group is to gather your perspectives and feedback surrounding the IDR process and its impact on your examination experience. The IRS will use your feedback to help them improve the examination process, particularly the IDR process.

#### Brief overview of the focus group

- In our discussion today, we will talk about your views and perceptions of the IDR process. Although other parts of the examination process may come into play, we'll want to focus primarily on the IDR process.

#### Ground Rules

- My role as a moderator is to guide the discussion by asking you a series of questions.
- You have been invited here to offer your views and opinions; participation from everyone is important.
- Speak one at a time.
- No side conversations.
- Please be honest and forthright in your responses.
- No vested interest in receiving any particular point of view
- There are no right or wrong answers
- 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.

# TE/GE IDR Process Focus Groups

## Draft Moderator's Guide – Customers

---

- We are recording the discussion to ensure we don't miss anything when we prepare our report.
- We will maintain your individual privacy. We will not attribute any comments by name when reporting the results of the focus groups. So please feel free to be candid in your responses.

### Warm-up (2 minutes)

To get us started, let's introduce ourselves by first name only and where you are calling from. Also, tell us approximately how long it has been since you completed your examination with the IRS.

### Creating the IDR Cycle of Service (7 minutes)

*(We will ask the group to describe what happened at each step of the IDR/Examination process.)*

We would like to start by understanding your experiences with the IDR process. We'll ask you about the experiences you had with the IRS, starting with the notification you received that your organization's tax return was going to be examined.

#### *Initial Contact*

- How were you first contacted about the examination?
- *(If by Phone)*
- What did the agent discuss on the phone with you?
- Did you receive a follow-up letter shortly thereafter?
- *(If by letter)*
- Did the letter include the initial IDR?
- Did you call the IRS Revenue Agent to talk about the letter?
- Or, did the agent call you to talk about what was in the letter?

#### *A. Amount of Information you were Asked to Provide*

- Were you asked to prepare documents ahead of the scheduled meeting?
- How was the IDR explained to you?
- What were your reactions to the amount of material you were asked to provide in the IDR?

#### *Appointment*

- What happened when the revenue agent came for the appointment?
- Did the Agent review the IDR with you?
- Did you discuss the records and documents you had prepared?

#### *Post-Appointment*

- What happened next, after the appointment?
- How long was it before you next heard from the agent?
- Was the next contact by phone or by mail?

# TE/GE IDR Process Focus Groups

## Draft Moderator's Guide – Customers

---

### *Additional IDRs*

Did you receive any subsequent IDRs asking for additional documents?

When did you receive them? During the appointment? Or following the appointment?

### *B. Consideration given to Prior Information*

- Did you feel that consideration was given to information you had previously provided to the IRS?
- *(If not)* What kind of prior information did you previously provide?
  - Information previously submitted to the IRS, such as previous years' returns, Plan documents, etc., which you felt the IRS should be able to retrieve?
  - Information previously requested within the IDR process that you believed you provided?
- What happened that made you feel that your previous documents were not adequately considered?

### *C. Description of Additional Information Needed*

- Did you feel you received an adequate description of the additional information that you were asked to provide? In other words, was it clear to you what you were expected to provide the IRS?
- *(If not)* Why do you say that?

### *D. Explanation of Why Additional Information Requested*

- Did the IDR give you the reasons for the additional request?
- Did you receive a good explanation of why the agent was requesting the additional information?
- *(If not)* Why do you say that?

### *E. Time given to respond to additional requests*

- Were you given a timeframe for responding?
- Do you feel you were given enough time to respond to any additional requests for more information?
- *(If not)* Can you explain why you didn't think it was enough time?

### *F. Number of Requests for Additional Information vs. Satisfaction*

- Can you tell me approximately how many requests for information you received?
  - Did the total number of requests you received caused you to be less satisfied?
  - *(If yes)* What led to your feeling of being less satisfied?
- 
- Is there anything important for us to know about your experience with the IDR process we haven't talked about today?
  - Do you have any questions for me before we end?

## TE/GE IDR Process Focus Groups Draft Moderator's Guide - Customers

---

### Close (1 minute)

That is all we have to cover today. Your participation has been very helpful to us and I'm sure will help TE/GE devise more effective strategies for improving customer satisfaction with the IDR process. Thanks again for giving us your time during a busy day.

DRAFT