

# Attachment A: Draft Focus Group Recruiter's Guide

## IRS LMSB Conjoint Research Taxpayer Focus Groups Screener Guide

OMB #: 1545-1432

- Two 90 minute focus groups total. Recruit 13 for 10 to show for each group.

Use focus group facility lists. We would like a mix of:

- Industries
- IC and CIC sized businesses

Hello, my name is \_\_\_\_\_ and I work for \_\_\_\_\_. We are a marketing research company that is working with the IRS to schedule people to participate in a group discussion. We are offering \$150 cash for each person's participation and will also be serving food at the event.

Your identity will not be shared with the IRS or other agency, nor will we be discussing your specific tax issues. 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. *[Proceed if respondent agrees].*

1. Assuming you meet the qualifications, would you be available to come to the discussion location on *[Recruiter, specify date and time for slots that need to be filled]*

Yes.....1  
No.....2 *[Thank and end call]*

I have a few questions to help us get a mix of people for this session.

2. Are you the head of your company's tax department, or the office that handles your company's tax audits?

Yes. ....1  
No.....2 *[Thank and end call]*

3. Have you worked with IRS in an audit within the last two years?

Yes. ....1  
No.....2 *[Thank and end call]*

4. Which of the following best describes your organization's asset volume?

Less than \$250 million  
Between \$250-\$1 billion  
  
Greater than \$1 billion

Our facility location is (INSERT FACILITY ADDRESS). Our phone number is (INSERT FACILITY PHONE NUMBER). Do you have any questions about this discussion or about how to get to our facility?

*[Provide directions and public transportation information if requested].* We would like to give you a reminder call prior to the focus group.

*[Record name from list and best phone number:]*

Name \_\_\_\_\_  
Phone number \_\_\_\_\_

The Paperwork Reduction Act required that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. Also, if you like, I can give you a name and address where you can send comments and questions regarding this process or suggestions for making it simpler.

*[Provide the following information only if respondent asks for address:]*

Internal Revenue Service  
Tax Products Coordinating Committee, Room #IR-6406  
1111 Constitution Avenue, NW  
Washington, DC 20224

Thank you and have a nice day. We look forward to meeting with you on (DATE) at (TIME)

## **Focus Group Reminder Script**

### **IRS LMSB Conjoint Research Taxpayer Focus Groups Reminder Script OMB# 1545-1349**

Hello, my name is \_\_\_\_\_ and I work for \_\_\_\_\_. May I please speak with \_\_\_\_\_.

Mr./Ms. \_\_\_\_\_. I am calling from \_\_\_\_\_ to remind you about the in-person focus group you agreed to participate in that is scheduled to take place on \_\_\_\_\_ at \_\_\_\_\_.

Do you have any questions about this discussion or about how to get to our facility? *[Provide directions and public transportation information if requested].*

Thank you and have a nice day. We look forward to meeting with you on (DATE) at (TIME)

# Attachment B: Draft Focus Group Moderator's Guide

## IRS LMSB Conjoint Research Taxpayer Focus Groups Moderator's Guide

### Introductions:

- Moderator introduces his/her name and Pacific Consulting Group (PCG).
  - PCG's involvement with IRS' customer satisfaction studies.
  - Overall project objective to identify attributes driving greater transparency (providing information beyond statutory obligations)
- Explain the purpose of today's group discussion:
  - To help construct a questionnaire that will be sent to a random sample of taxpayers nationwide
  - To explore issues around transparency
  - To identify key attributes that drive greater transparency
- PCG's role as a facilitator, not a recommender or tax expert.
  - There are no right or wrong answers; we just want your perceptions, opinions, and suggestions.
- Let's begin by introducing ourselves. Please tell us your first name and type of organization you work for. I'll begin [*Moderator: introduce self*]

### Attributes impacting Transparency

- The first section of this session is to understand what attributes drive your decision most in determining whether or not to disclose information beyond the statutory obligations. As I mentioned earlier, the thrust of this discussion is to help the IRS understand what would motivate mid-size and large business taxpayers to be more transparent.
  - What are some criteria that would encourage taxpaying organizations to provide information beyond statutory obligations?
  - What would you want from the IRS in exchange for greater transparency?
  - Now I'm going to mention several specific factors. I'd like to review your understanding of each one and how much of a factor each is in your decision to provide information beyond statutory obligations.
    - o [For each factor] Tell me in your own words what [factor] means to you
    - o Is any portion of the definition unclear? How might you change the wording to make the definition clearer to you?
    - o [For each factor] Does [factor] affect one's decision to offer greater transparency? If so, test levels
- **Published guidance** means published regulations, guidelines and rulings explaining tax code.
- **Exam Length** means time from the start of an audit exam to time case is closed.
- **Reserves** means the amount of money an organization sets aside as a contingent liability. Freeing up reserves for contingent tax liability allows an organization to invest the money elsewhere (capital, R&D, acquisitions, etc.)

- **Tax certainty** means reaching agreement of how transactions should be taxed. Understanding tax consequences of key transactions by reaching certain resolution from IRS. Having tax certainty potentially frees up reserves and resolves resource issues.
- **Tiered Issues** means issues that are categorized into three tiers of importance: High strategic importance to the IRS and have significant impact on one or more Industries.
- **Personnel Costs** means costs of organization's staff and resources dedicated to working through an IRS audit (time responding to information document requests, and working with IRS).

## Conjoint Task

Our final task is to review a couple of tables that present different audit choices your organization may choose in the future. Before I do that, let me ask the observers if they have any questions.

*[Observer to bring list of specific questions]*

*[Moderator: pose additional questions from observers]*

*The questions on the following tables will have different factors to consider. Each screen will show you three audit methods you may use to prepare and file your tax returns in the future (one in each column). The three approaches on each of the following screens will have different characteristics.*

*Please compare all three approaches on each screen carefully and choose the one you **MOST** prefer on each screen.*

*Your actual experience will likely differ from the specifics we will show you. There is no right or wrong answer. We are only interested in how you would react to the different methods and characteristics. The first seven screens assume that you have a balance due (owe money) to the IRS.*

| Preparation and Filing Method | AUDIT1          | AUDIT2          | AUDIT3          |
|-------------------------------|-----------------|-----------------|-----------------|
| <u>Published Guidance</u>     |                 |                 |                 |
| <u>Exam Length</u>            | <b>x months</b> | <b>x months</b> | <b>x months</b> |
| <u>Freed up reserves</u>      | <b>\$xxx</b>    | <b>\$xxx</b>    | <b>\$xxx</b>    |
| <u>Tax certainty</u>          | <b>Yes</b>      | <b>No</b>       | <b>yes</b>      |
| <u>Tiered Issues</u>          | <b>\$xx</b>     | <b>\$xx</b>     | <b>\$xx</b>     |
| <u>Personnel costs</u>        | <b>\$xxx</b>    | <b>\$xxx</b>    | <b>\$xxx</b>    |
|                               | *               | *               | *               |

- Is the task easy or difficult for you?
  - o If difficult, why?

## Wrap Up and Thank You

