

## **Appendix F – Recruiter’s Tally Sheet**

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 1549-1349. 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.

### **OMB Package TAS 2010 Tax Forums Focus Groups**

#### **Introduction**

The Taxpayer Advocate Service (TAS) is looking to identify ways to improve Customer Satisfaction and Business Results within IRS by working with taxpayers and tax practitioners to understand their experiences in working with the IRS and TAS. To this end, TAS wants to hold discussion groups to obtain tax practitioners’ thoughts, opinions, and experiences about the following areas:

1. Evaluating the Current IRS Structure
2. Civil Tax Penalties
3. Small Business Issues
4. Use of social networking sites to obtain tax information

TAS is interested in evaluating the current IRS structure and civil tax penalties because of the tremendous impact the IRS structure and the use of penalties have on taxpayer behavior. We want to learn more about how tax practitioners navigate the structure of the IRS. In particular, we are looking for ways to make the navigation process easier. In terms of civil penalties, we want to know how these penalties are impacting taxpayer behavior. Due to the challenging economic environment, we are adding Small Business Issues this year to our study. Specifically, we want to know how the challenging economic environment is affecting small businesses in terms of paying taxes and being aware of key tax credits. Finally, TAS is exploring the use of social media to get our message out to help more taxpayers who are frequently using these new social communication sites.

The Taxpayer Advocate Service has arranged to conduct focus groups at the IRS sponsored Tax Forums to be held in several cities during the summer/fall of 2010. The cities and dates include: Atlanta June 22-24, Chicago July 13-15, Orlando July 27-29, New York City August 10-12, Las Vegas Aug. 24-26, and San Diego Aug. 31-September 2. The results of the focus groups will be presented to the appropriate areas of TAS and will be used as a reference in preparing portions of our Most Serious Problems presented in the TAS Annual Report to Congress.

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### Background

The National Taxpayer Advocate is interested in hearing tax practitioners’ opinions and experiences with several distinct areas of IRS interactions with taxpayers. These areas include problems taxpayers encounter that produce civil penalties, and the ability of tax practitioners to successfully navigate the IRS as it currently is structured. We will explore the potential effectiveness of using new social media sites (e.g., Facebook) to broaden the outreach of TAS’ message of how TAS can help taxpayers resolve their tax problems with the IRS. Our interest in learning more about the challenging economy and the impact it has on small businesses will help us ensure that key tax credits and other forms of assistance are reaching small business owners. Each area will be discussed separately below, and separate focus groups will be conducted for each topic.

### Evaluating the Current IRS Structure

The National Taxpayer Advocate (NTA) is responsible for reporting to Congress every year on the most serious problems (MSPs) taxpayers face in dealings with the IRS. In order to reach this goal, the NTA obtains input from many different sources. These focus groups are being conducted to allow more direct input from taxpayers/representatives who have previous contact with key IRS programs (e.g., Appeals, Automated Collection Service (ACS)). The National Taxpayer Advocate is interested in hearing tax preparers’ opinions on specific problem areas and suggestions within these areas to target improvement efforts within the IRS by:

- Understanding how the overall practitioner experience was impacted by the IRS reorganization;
- Understanding how practitioners are currently navigating key processes like the Appeals process and/or the ACS program;
- Understanding the “pain points” in the process that might contribute to the practitioner or their client feeling dissatisfied with their experiences; and
- Understanding, from the customer’s perspective, what we can change to create a more positive customer experience for individuals and their representatives who are touched by the Appeals and/or the ACS programs.

### Civil Tax Penalties

The objective of this focus group is to understand how the IRS’s use of tax penalties impacts taxpayer behavior. We want to know if practitioners think the IRS is consistent both in its use of penalties and the abatement of penalties. We are looking for ways to

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make the use of penalties more effective and efficient. These findings are important because millions of penalties are asserted every tax year for billions of dollars. The application of the penalties consumes valuable resources. The National Taxpayer Advocate is interested in hearing tax preparers’ opinions on specific problem areas and suggestions for areas to target improvement efforts within the IRS by:

- Understanding the overall practitioner experience with penalties and how penalties are impacting taxpayers’ (clients’) behavior;
- Understanding how the application of penalties (real or perceived) might contribute to taxpayers feeling dissatisfied with their filing and/or paying experience;
- Understanding how the IRS abates penalties and whether or not they feel the IRS does so consistently; and
- Understanding, from the customer’s perspective, what the IRS must do to create a more positive customer experience for individuals and their representatives who have cause to abate a penalty.

### Small Business Issues

The third topic for discussion involves Small Business Issues that small business owners are currently experiencing. The challenging economic climate is making it difficult for many small business owners to meet their financial obligations, and this includes their tax obligations. This will ultimately create more instances of contact with the IRS examination and collection functions. We want to study the current behavior to ensure small business owners receive assistance they need to stay in compliance. In addition, we want to know if small business owners are aware of the various credits they may be entitled to receive. We want to study some other key issues, like the independent contractor versus employee issue, to see what (if any) impact the challenging economy is having on how small businesses categorize workers. Finally, we want to know if small business owners are aware of key resources (e.g., SCORE) who provide assistance to small business owners. TAS wants to ensure that small business taxpayers understand our interest in ensuring they are able to manage their tax obligations, while serving as an advocate on their behalf. Additionally, this effort will hopefully improve small business owners’ ability to use tax credits and other resources available to them to help them manager their tax obligations.

### TAS: Your Voice at the IRS AND Your Friend on Facebook

The fourth topic for discussion involves the use of social media sites (e.g., Facebook) to help further the mission of the Taxpayer Advocate Service (TAS). The IRS is interested in improving the effectiveness of our outreach to taxpayers. By exploring the

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practitioners’ experiences with social media sites, TAS will collect valuable data that will help us better utilize these new communication outlets. TAS believes social media sites offer the potential to help taxpayers understand our role in serving as an advocate on their behalf. Our aim is to improve taxpayers’ willingness to use TAS to help them solve their tax problems. This will ultimately help to improve tax administration and reduce taxpayer burden while simultaneously improving taxpayer satisfaction.

### 2010 IRS Nationwide Tax Forums

All groups will be held in conjunction with the 2010 IRS Nationwide Tax Forums. Participants will be recruited from the attendees, with attendance ranging from 1,500 to 5,000 tax professionals per location (based on past forums). The Nationwide Tax Forums are a series of meetings providing tax professionals with information on new tax laws, hands-on workshops, and networking opportunities. Attendees do earn continuing professional education (CPE) credits for attending many of the programs. The IRS partners with the National Association of Enrolled Agents (NAEA), the National Association of Tax Professionals (NATP), the National Society of Accountants (NSA), the National Society of Tax Professionals (NSTP), the American Institute of Certified Public Accountants (AICPA), and the American Bar Association (ABA). Forum Highlights Include:

**Seminars** – Hear the latest tax information from top IRS executives and leading industry experts.

**Workshops** – Participate in hands-on workshops on the IRS e-file Program, Form 990, and other initiatives.

**Exhibits** – Visit dozens of exhibitors displaying a wide selection of products and services that support the IRS e-file Program.

**Continuing Professional Education (CPE) Credits** – Attendance at Nationwide Tax Forum seminars qualifies for Continuing Professional Education (CPE) for Enrolled Agents, CPAs, and California Tax Education Council (CTEC) participants.

**Certified Financial Planner (CFP) Credits** – The IRS is registered with the Certified Financial Planner Board of Standards, Inc. The board has the final authority on the acceptance of individual tax forum courses for continuing education credit for certified financial planners.

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**Practitioner Case Resolution** – Bring tough cases or questions on tax law to the Practitioner Case Resolution room and meet one-on-one with IRS representatives to resolve the case or issue.

**Networking Opportunities** – Network with key IRS executives and industry experts; reconnect with friends and colleagues, share information and best practices.

**IRS Oversight Board** – Visit with Oversight Board representatives and offer your comments on various IRS initiatives and programs.

**Electronic Federal Tax Payment System (EFTPS)** – Visit the EFTPS Registration Booth and see how tax professionals can make their clients’ tax payments easier, while reducing their own paperwork.

**Focus Groups** – Participants are randomly selected to participate in focus groups and provide candid feedback on key topics. Various Business Operating Divisions (BODs) will be conducting focus groups during the tax forums.

### Objectives

The overall objective of this project is to provide qualitative data to TAS on views of tax professionals in several different areas: problems navigating the IRS at it is currently structured; the impact of penalties on taxpayers’ behavior; the affect the challenging economic climate is having on small business owners; and the promise of using social media tools that enable TAS to reach out and help more taxpayers. The qualitative data will be used in project work within the Taxpayer Advocate Service, especially in the development of our most serious problems (MSPs) for the TAS Annual Report to Congress. It will be used to improve the language and content placed by TAS on social media outlets. Lastly, the information collected will help the IRS administer penalties more efficiently and fairly. The specific business questions to be explored by this project include:

- *What problems are tax professionals’ experiencing when they try to navigate the IRS (e.g., the Appeals process or the Automated Collection Service?)*
- *What are the tax professionals’ opinions regarding the effectiveness of penalties as currently used by the IRS?*

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- *What are tax professionals’ opinions as to the effectiveness of the IRS in helping small business owners manage their tax obligations (i.e., including an awareness of tax credits they may be entitled)?*
- *What potential value do social media sites offer as a means of furthering TAS’s message to help taxpayers solve their problems with the IRS?*

The project will encompass: recruiting participants, moderating the focus groups, and preparing a report for TAS summarizing the qualitative feedback from participating tax professionals. Comments will be used to identify potential issues on which to focus TAS project work, shape our mission statement, and better target our communication strategy.

### Methodology

To accomplish the objectives of this project we will conduct focus groups in conjunction with IRS sponsored tax forums in six metropolitan areas across the United States. Six focus groups will be held on each topic (one session in each area on Evaluating the Current Structure of the IRS, Civil Tax Penalties, Small Business Issues, and the use of social networking sites to obtain tax information. These Tax Forums provide a unique opportunity to solicit the opinions of practitioners about these topics.

Focus group interviews are a directed discussion on a specific topic with a small group of eight to twelve people. As a type of group interview, focus groups use group interaction to stimulate relatively spontaneous responses to the supplied topics. The goal is to explore the feelings, opinions and beliefs people hold, and to learn how these feelings shape overt behavior. Focus groups provide insight and direction rather than quantitatively precise or absolute measures. They are useful for gathering information in a given field and generating hypotheses based on participants’ opinions. The main advantage focus groups offer is the opportunity to observe considerable interaction on a topic in a limited period of time. An important aspect of focus groups is that they give rise synergistically to insights and solutions that may not come about without them.

The market segment for this project consists of tax practitioners and taxpayers’ representatives. TAS executives and managers will use the data gathered during the focus group interviews to better serve taxpayers by better understanding problems with the structure of the IRS (e.g., Appeals and ACS), the use of penalties, understanding the challenges facing small business owners, and improve taxpayer awareness of TAS via the use of social media sites.

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Our step by step approach follows:

Step 1 – We met with our customer to determine the objectives for this project. After clarifying objectives for the focus groups, and, if necessary, we developed a screener’s guide (see Appendix E) to recruit participants and a moderator’s guide (see Appendix A, B, C, and D) to be used during the focus groups.

Step two – So that we obtain a diverse group of focus groups participants, we prepared a demographic sheet (see Appendix E) to be used by the screener. TAS employees will use the demographic sheet and the screener’s guide to solicit and select focus group participants.

Step 3 – Experienced moderators from TAS will conduct the focus groups and share moderating and scribing duties. Debriefing notes will be contemporaneously prepared by the note taker/scribe and the moderator after each session. Sessions may also be recorded to assist in preparation of the final report.

Step 4 – Because a focus group analysis is strictly qualitative, we will report the feedback and behaviors received during the focus groups. A brief description of the focus group participants will be provided. Unlike quantitative studies, the sample is neither randomly selected nor representative of a target population so the results cannot be generalized or treated statistically. We will report our findings to the customer in the form of a summary report.

### Sample Design

We wanted to include a diverse mix of our population of tax preparers based upon the following aspects:

- Gender (visual)
- Type of Professional
- Age
- Client Type

The interviews will gather qualitative data only that will not be, nor presented to be, representative of the population. The study will obtain geographic diversity via the different cities used for the tax forums.

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### **Data to be Collected**

TAS proposes to use the focus group interviews to identify and capture a range of ideas on: problems encountered when working within the current IRS structure (e.g., Appeals and ACS), reactions to the use of penalties, challenges facing small business owners, and the use of social media outlets to reach out to taxpayers. This data will be used to support project work within TAS, revise marketing materials, and shape our communications strategy.

### **How Data Will Be Used**

The participants’ comments will be used to provide insight into tax preparers’ satisfaction levels with IRS interactions and obtain suggestions for improving processes. These comments will increase Taxpayer Advocate Service employees’ awareness of customer issues and help them more fully understand the customer’s perspective about IRS activities. This will ultimately provide better service to their customers. The input from the Current Structure of the IRS focus groups will help identify potential problem areas for consideration in the National Taxpayer Advocate’s Annual Report to Congress. We will learn new ways to better assist small business owners who may be struggling to meet their financial obligations. Additionally we will learn how participants perceive the use of penalties by the IRS and how it might improve the effectiveness of those penalties. The groups on the use of Social Media sites will help TAS improve its ability to send its message to taxpayers. The results are not designed to, nor is it expected that they will, be projected to the population for formulation of conclusions about the general population. It is anticipated that the study objectives can be met in a qualitative, not quantitative measure.

### **Data Collection Beginning and End**

The focus group interviews are planned for summer/fall of 2010 (June – September).

### **Who Is Conducting the Research?**

Taxpayer Advocate Service is responsible for recruiting and screening participants, preparing screener and moderator guides, moderating the groups, and compiling and summarizing the results. We have research analysts trained in all aspects of focus groups including moderating the focus groups, analyzing the qualitative data, and preparing report findings. TAS Research, Systemic Advocacy, and Communications and Liaison are working together to conduct the focus groups.



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### **Cost of Study**

The moderating and note taking will be performed by individuals whom the Taxpayer Advocate Service would be sending to the IRS Tax Forums, regardless of the whether the focus groups were held or not. Accordingly, the only costs for these focus groups would be routine salaries, which would not be included in the cost calculation.

**Total      \$0**

### **Stipend**

No stipend will be paid to focus group participants. We will provide participants with a small trinket as a thank you for participating in the focus groups. Based upon other groups that have been conducted at past tax forums, we believe this will be sufficient to attract participants.

### **Recruitment Efforts**

The tax practitioners have a busy schedule, and our efforts to recruit have to compete with their other courses and/or seminars. Please note we are not able to offer continuing professional education (CPE) credit. This hurts our efforts to recruit.

### **Location**

Focus group interviews will be conducted in Atlanta, GA; Chicago, IL; Orlando, FL; Las Vegas, NV; New York, NY; and San Diego, CA.

### **Expected Response Rates**

Based upon experiences, we have found the response rate is equal to 10 percent of the attendees who visit the focus group booth at the Tax Forum. With regard to the low response rate, the IRS will assume that all data collected from this effort is qualitative in nature, and that no critical decisions will be made by TAS solely from the analysis of data from these groups. The results from these focus groups are simply one piece of a larger set of information needed to assess practitioner/ taxpayer needs related to services provided by the IRS.

### **Methods to Maximize the Response Rates**

TAS does several things to try to improve the response rates. One, TAS recruits early in the Tax Forum to try to fit into the schedules of participants as they align their interests. Two, we encourage participants to come and share their opinion with the IRS.

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Finally, we try to conduct the focus groups during the midday break, as this helps us avoid competing with the other seminars, presentations, etc.

### Test Structure / Design

Focus groups are a form of qualitative research. Each focus group will have approximately eight to ten participants. Each participant will be encouraged to share his/her thoughts and opinions. The conversation is free flowing. The moderator will ensure each is comfortable sharing their experiences.

### Efforts Not to Duplicate Research

Although IRS conducts quarterly customer satisfaction surveys with individuals in a variety of areas, we do not specially measure the effectiveness of the IRS structure. Our groups gather information on tax practitioner opinions (e.g., what problems are encountered as the system is currently configured). This qualitative research will help identify issues of concern from tax professionals, as well as taxpayers’ perspectives. TAS believes the nationwide Tax Forums provide a cost effective way to solicit public feedback on the effectiveness of IRS programs and TAS initiatives. Likewise, there is limited research on the usefulness of materials that taxpayers acquire via social media sites. Although the IRS has a good handle on the number of examinations and collection activities associated with small businesses, it really needs to better understand how it can help small business taxpayers manage their tax responsibilities during this challenging economic climate. Focus groups are an excellent method for identifying these types of customer oriented concerns and issues.

### Participant’s Criteria

A list of the criteria used to recruit participants may be found in the Appendix.

### Estimated Burden Hours

The estimated time to complete the participant screening is two minutes and the estimated time for each focus group attendee is 1 hour. We will assume a 10% percent success rate in soliciting qualified participants.

Screening Burden	
Total number of potential participants screened: ( participants screened for each group and 4 groups held per location = 20 screenings per focus group X 4 focus groups X 6 Forums= 480 participants). Screening burden is only calculation for those individuals	480 People

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who indicate an interest in participating in one of the focus groups.		
Estimated time to complete screening	2	Minutes
Estimated participant screening burden (480 X 2 minutes = 960 minutes / 60 = 16 hours)	16	Hours
<b>Focus Group Participation Burden</b>		
Estimated number of participants: 40 participants per tax forum (n=10 for each focus group). There will be 6 focus group locations. We will conduct four focus group sessions at each location (24 groups) for a total of 240 participants.	240	People
Time to conduct the focus group (1 hours)	1	Hours
Estimated focus group participant burden (240 X 1 = 240)	240	Hours
<b>Total burden</b> (screening and focus group participation (screening burden of 14.4 hours + focus group burden or 240 hours = 255)	<b>256</b>	<b>Hours</b>

### Privacy, Security, Disclosure, and Anonymity

TAS will ensure that the utmost scrutiny is given to privacy, security, and disclosure when reporting the comments from the focus groups. Only first names will be used in both recruiting and groups (first initial of last name will be used if there are duplicate names). No individual taxpayer data will be used for this project. Only qualitative data derived from focus group discussions will be used in the report. We will limit and control the amount of information that we collect to those items that are necessary to accomplish the research objectives.

No vendor is being used in the recruitment process. We are partnering with Tax Forum sites to use their facilities for the focus group interviews. We will protect the privacy of the focus group participants by not using names in our report. We will also control official access to the information and will not allow public access to the information. The screener’s guides will be destroyed when we have completed the project and there is no further need for the data. Recordings of focus group discussions will immediately be erased or destroyed after information is transcribed.

We will apply fair information and record-keeping practices to ensure protection of all participants. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code provides for the protection of information as well as its release to authorized recipients.

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### **Special Tallies and Other Information**

The following information will be provided within 60 days after the close of the focus group data collection operations:

1. Findings: a brief summary of significant (important) findings that were evidenced in the results.
2. Actions taken or lessons learned: a brief summary of actions taken or lessons learned as a result of the findings.
3. Number of participants screened.
4. Number of focus group participants.
5. Date the data collection began
6. Date the data collection ended.
7. Cost: reproduction costs, travel, overtime payments, and any other costs incurred as direct result of the focus groups.
8. Burden hours.

### **Attachments**

Appendix A – Evaluating the Current IRS Structure Screener & Moderator Guide  
Appendix B – Civil Tax Penalties: Are They Effective? Screener & Moderator Guide  
Appendix C – Small Business Issues Screener and Moderator Guide  
Appendix D – TAS: Your Voice at the IRS AND Your Friend on Facebook  
Appendix E – Screener Guides  
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