

## Field Exam Focus Groups Confirmation Letter

March 15, 2010

Thank you for your willingness to participate in a two-hour focus group discussion among taxpayers to better understand the service you received and your service needs. This is NOT a call about your specific case. This is your opportunity to have input and to tell the IRS what your experiences have been and to make recommendations for change.

Your participation with this research is voluntary, but your help on this project would be very much appreciated. As a token of our appreciation for your time, you will receive \$100.

The focus group will be held on [date] at [time]. Please arrive at the facility called [name] at [address]. The discussion will last about two hours. You will be joined by a group of up to 10 people who, like you, have experience with the IRS' process. You will not be asked about your specific tax situation, only about your experience with this process.

We are delighted that you will participate in our group.

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, you may write to the IRS.

Send your comments and suggestions to:

**Internal Revenue Service,  
Tax Products Coordinating Committee,  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Ave. NW,  
Washington, DC 20224.**

Thank you and have a nice day. We look forward to seeing you on [DATE/TIME].

Thanks,

[Name]  
Pacific Market Research  
1.877.271.2300

## Field Exam Reminder Call Script

May I please speak with \_\_\_\_\_.

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

Did you receive the confirmation letter? (If not we gather their information and send it on right away, or if that is not possible, we read them the information and ask them to record it.)

We then confirm the focus group phone number and access code/focus group location and say we look forward to hearing from them.

# SBSE Exam Taxpayer Satisfaction Improvement In-Person Focus Groups Field Audit Emphasis

## Recruiting Guide/Screener

*The list will include taxpayers who have been through the Field Exam process in the past 24 months. The list should reflect a mix of taxpayers at least 25% of whose experience lasted longer than 13 months and 50% or less that were represented by Powers of Attorney. One group will be conducted. Recruit 15 people in anticipation that at least 10 will participate.*

Hello, I'm \_\_\_\_\_ and I'm calling from \_\_\_\_\_. We are working with the IRS to conduct a customer satisfaction study. Records indicate that you have completed an audit with the IRS in the past 2 years. Is this correct?

\_\_\_\_\_ Yes (okay even if they say they started the process more than 24 months ago)

\_\_\_\_\_ No [*verify, explain that they do not qualify for group, and thank for their time, then terminate the call*]

*Did you personally attend the audit or did you have someone else represent you?*

\_\_\_\_\_ *Had a representative. [if 5 of these have already qualified, thank them for their time and terminate the call]*

\_\_\_\_\_ *Attended the audit personally (okay if they brought someone with them to the audit)*

This is NOT a call about the outcome of your specific case. Rather, this is your opportunity to discuss the process you went through and what would make it work better. We are setting up a two hour focus group of customers who have been through the IRS exam process.

Your participation in this research is voluntary, but your help on this project would be very much appreciated. As a token of our appreciation for your time, you will receive \$100.00. Are you interested in participating? [*If no, thank customer for their time, and hang up*]

If respondent is unsure:

1. During the group, you do not have to answer any questions you do not want to.
2. You will only be identified by your first name.
3. Your answers and comments will be kept anonymous.

The focus group will be held on \_\_\_\_\_ at \_\_\_\_\_. All participants will be asked to participate in a discussion. The discussion will last no more than two hours. You will be joined by a group of about nine other people who, like you, have had experience with the IRS. Would you be able to participate? [*If no, thank them and terminate the call*].

Is anyone in your immediate family an employee of the IRS?

\_\_\_\_\_ Yes [*explain this disqualifies them from the groups, thank, then terminate the call*]

\_\_\_\_\_ No

We are delighted that you will participate in our group. We would like to mail, email, or fax to you some materials about the facility. Where can we send those?

Respondent Name \_\_\_\_\_

Respondent Address

\_\_\_\_\_

Respondent E-Mail Address

\_\_\_\_\_

Respondent Fax

\_\_\_\_\_

We would also like to give you a reminder call on the day of the group. Would we reach you at this number or another? [record number \_\_\_\_\_]

We look forward to talking with you on \_\_\_\_\_  
nice day.

. Thank you and have a

*For record keeping:*

\_\_\_\_\_ Confirmation letter mailed or faxed

\_\_\_\_\_ **Reminder call**

# SBSE Exam Taxpayer Satisfaction Improvement In-Person Focus Groups Office Audit Emphasis

## Recruiting Guide/Screener

*The list will include taxpayers who have been through the Office Audit Exam process in the past 24 months. The list should reflect a mix of taxpayers, so at least 50% of whose experience lasted longer than 6 months and 20% or less who were represented by Powers of Attorney. Two separate groups will be conducted; one in the Eastern half of the United States and the other in the Western half. Recruit 15 people per group in anticipation that at least 10 will participate.*

Hello, I'm \_\_\_\_\_ and I'm calling from \_\_\_\_\_. We are working with the IRS to conduct a customer satisfaction study. Records indicate that you have completed an audit with the IRS in the past 2 years. Is this correct?

\_\_\_\_\_ Yes (okay even if they say they started the process more than 24 months ago)

\_\_\_\_\_ No [*verify, explain that they do not qualify for group, and thank for their time, then terminate the call*]

*Did you personally attend the audit or did you have someone else represent you?*

\_\_\_\_\_ *Had a representative. [if two of these have already qualified, thank them for their time and terminate the call]*

\_\_\_\_\_ *Attended the audit personally (okay if they brought someone with them to the audit)*

This is NOT a call about the outcome of your specific case. Rather, this is your opportunity to discuss the process you went through and what would make it work better. We are setting up a two hour focus group of customers who have been through the IRS exam process.

Your participation in this research is voluntary, but your help on this project would be very much appreciated. As a token of our appreciation for your time, you will receive \$100.00. Are you interested in participating? [*If no, thank customer for their time, and hang up*]

If respondent is unsure:

4. During the group, you do not have to answer any questions you do not want to.
5. You will only be identified by your first name.
6. Your answers and comments will be kept anonymous.

The focus group will be held on \_\_\_\_\_ at \_\_\_\_\_. All participants will be asked to participate in a discussion. The discussion will last no more than two hours. You will be joined by a group of about seven other people who, like you, have had experience with the IRS. Would you be able to participate? [*If no, thank them and terminate the call*].

Is anyone in your immediate family an employee of the IRS?

\_\_\_\_\_ Yes [*explain this disqualifies them from the groups, thank, then terminate the call*]

\_\_\_\_\_ No

We are delighted that you will participate in our group. We would like to mail, email, or fax to you some materials about the facility. Where can we send those?

Respondent Name \_\_\_\_\_

Respondent Address

\_\_\_\_\_

Respondent E-Mail Address

\_\_\_\_\_

Respondent Fax

\_\_\_\_\_

We would also like to give you a reminder call on the day of the group. Would we reach you at this number or another? [record number \_\_\_\_\_]

We look forward to talking with you on \_\_\_\_\_  
nice day.

. Thank you and have a

*For record keeping:*

\_\_\_\_\_ Confirmation letter mailed or faxed

\_\_\_\_\_ **Reminder call**

**SB/SE Field Exam Taxpayer Experience Improvement Project**  
**Field Exam Taxpayer Focus Groups**  
**Moderator Guide**

**I. Introduction (3 minutes)**

The objectives of this focus group are to gain a deeper understanding of the experiences that taxpayers go through as they undergo an IRS field exam audit and to solicit reactions to service improvement ideas. The Field Exam function is responsible for identifying tax returns to be audited, screening those returns against established criteria and assigning the selected returns to a Revenue Agent. The Revenue Agent is responsible for evaluating the case including conducting research into tax and business issues, notifying the taxpayer, determining issues and adjustments, and managing the audit process to conclusion. We are interested in learning from a cross-section of taxpayers regarding how the experience feels to them, what could be improved to better fit the IRS' goal to be easy to do business with, and whether certain new service ideas would be well received. We will discuss your overall experience, your evaluation of certain service aspects and your reaction to some service ideas.

**II. Purpose of Discussion, Ground Rules and Disclosures (3 minutes)**

- A. This focus group discussion is about your own experiences, observations, reactions and opinions about the experience of going through a Field Exam audit.
- B. This is not about the details of your specific Field Exam case and your case outcome should not be part of this discussion.
- C. We want to hear from each of you. While you do not have to answer every question, or any questions you are not comfortable discussing, we do want to benefit and learn from hearing about your experience.
- D. Sometimes during the discussion you will share the same thoughts and feelings with other participants. At other times, you may feel quite differently. We are interested in hearing different reactions and learning about a variety of experiences because we are looking for ways to improve our service for everyone.
- E. Your answers and comments will be kept private. Your name will not be used in any report for this project.
- F. The focus group discussion will last no more than 2 hours.
- G. We are videotaping and audio-taping our session with you, but it is only so that we can review your comments and accurately describe them. We also have a few observers here who are only interested in your experiences and reactions. They have no dealings with your specific audit case.

**III. Warm-Up (6 minutes)**

Before we start our discussion, why don't we go around [the table] and introduce ourselves. Please state your name - first names only - then tell us briefly what made you decide to participate in this focus group? [Rotate through]. Let's begin!

**IV. Overall Taxpayer Experience With Field Exam (30 minutes)**

[Instructions would be up on flip chart] Take a few minutes to write down in chronological order an outline of the key events that occurred from start to finish with your recent audit experience. Key events include written and oral communications, meetings, interchanges of information, or any other part of the experience that you recall. Please jot down what type of interaction or event happened and note which interactions were initiated by an IRS representative and which ones were initiated by you. After you have outlined the experience, please go back and circle the moments that are most memorable to you. When you are finished, we will discuss your experiences. [Allow 10 minutes].

- A. Let's share a few of these stories. Tell me about your experience. What happened first? What happened next?

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- B. How long was the process from start to finish? How did the actual length of time involved compare to the length of time you expected?
- C. Were there specific interactions which you remember as particularly pleasant? What happened and why were they pleasant?
- D. Were there specific interactions that were unpleasant? What happened and why were they unpleasant?
- E. Looking back to the start of the experience what would you say your primary goals were? In what ways did you achieve your objectives? In what ways did you not achieve your objectives?
- F. Think about other complex interactions you may have had with service providers such as a bank, a store or an insurance company. What are the key ways this audit experience was different?

**V. Service Specifics (40 minutes)**

**A. Communication (10 minutes)**

- 1. Was the initial notification letter you received clear about next steps? Was it clear regarding your role in the audit process? If not, why not? Do you have suggestions on making the initial communication more helpful?
- 2. During the audit process, how well informed were you about your case and its status? How were you informed? What would you have liked to see in this area?
- 3. From the beginning of the process until your case was closed how many times were you in contact with the IRS? Were these communications by face-to-face, by letter, phone call or other method? What would you have preferred in the way of communication vehicles?
- 4. When you had questions about the process, how did you try to get them resolved? How ideally could this have happened?

**B. Time (10 minutes)**

- 1. Describe the time that you spent on resolving the tax issue. (Note to moderator: “time” is left intentionally ambiguous to mirror questions on the taxpayer survey. Moderator can probe on overall length of time from beginning to end of process; time spent on any single part of the process, wait time for response from IRS, and/or actual versus expected time).
- 2. Were there any parts of your experience that felt especially long? Is there anything that could have expedited the process?
- 3. Were there any times when you felt the response could have been more timely? Why do you think it wasn't timely?

**C. Technology (10 minutes)**

- A. Let's discuss different technologies that could be used for communications and other interactions. Please look at the list on the flip chart (moderator has pre-written on flip chart; if conference call, moderator would read this list): email, text messages, Facebook or other social networking sites, password protected web sites, video conferencing (list to be finalized). Thinking back on your audit experiences would any of these technology tools have helped to make the experience easier?
- B. You have mentioned X, Y and Z. How specifically could they have been used?
- C. [If not mentioned, probe for:] What about exchanging tax information via email? Would you feel comfortable accessing your information on a secure web site? What would you like/dislike about videoconferencing, etc?

**D. Professional interchange (10 minutes)**

- 1. We have been talking about the series of interactions, the process, communications and technology involved in your audits. Now, I'd like to talk about the professional interchange, that is to say the way in which IRS staff in general conducted themselves. How would you describe the IRS as an organization if you were talking to a neighbor and thinking about your recent audit experience? Did your image of the IRS change because of the audit experience, and, if so, how?
- 2. In what ways did you feel fairly treated? In what ways did you feel unfairly treated?



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3. What did the Revenue Agent do to convey a sense of competence, knowledge and professionalism? What did the Revenue Agent do that detracted from conveying a sense of competence? Probe on if Revenue Agent understood Taxpayer's business.
4. Did you feel a sense of control going through the audit process? Why, or why not? What could have helped? Probe on if taxpayer felt they learned and were educated on the tax issues.

**VI. Service Improvement Ideas (32 minutes)**

Now, we are going to show you three ideas for ways we could improve the audit experience. I will pass them out to you [or Moderator has a concept board that is put on the flip chart shelf or attached to the wall for all to see] and give you a few minutes to read it over. Please use the pencil to indicate on a scale of 1 to 5 how beneficial you think this service change would be? Please give a score between 1 and 5, where 5 means outstanding positive benefits and a 1 signifies no benefits or negative impact.

- A. For Concept 1/Virtual Audit: What were your scores? [Moderator solicits from a few people; will collect all sheets at the end of the session.] Why did you give it that score? How would this service idea improve the experience for you? Can you think of anything else along the lines of this concept that would make it even better? (8 minutes)
- B. For Concept 2/Shared Information: What were your scores? Why did you give it that score? How would this service idea improve the experience for you? Can you think of anything else along the lines of this concept that would make it even better? (8 minutes)
- C. For Concept 3: Same discussion as above. (8 minutes)
- D. If you could design the ideal audit experience (short of eliminating it all together!), are there any other ideas you have that you think we should explore? (8 minutes)

**VII. Wrap-up (5 minutes)**

Those are all the questions we have. Is there anything else you would like to say about the Field Exam audit experience before leaving?

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 XXXX-XXXX. 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, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, Washington, DC 20224.

This has been an informative and helpful discussion. Thank you again for your participation in our focus group session.

We'll be mailing your honorarium to the address you provided when we first called you.