

# **ATTACHMENT A**

## **Telephone Recruitment Screener**

**IRS Notice Effectiveness  
Taxpayer Focus Group  
Recruiting Guide/Screeners**

*The list provided by PCG will include taxpayers who received a balance due notice in May-June 2010.*

*Recruit 12-14 people per group in anticipation that 8 will participate.*

*There will be three telephone focus groups total.*

*Recruit at least 75% who did not use a tax professional*

*Recruit at least three of each of the following [This information will be available in the list from PCG and will not be asked of the taxpayer]:*

- *Successful response*
- *Failed response*

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**Recruitment Script**

*[Phone recruiting from the list PCG provides]*

Hello, my name is \_\_\_\_\_ and I'm calling from Pacific Market Research. We are working with the IRS to better understand your needs and your interactions with the IRS and help them improve the notices issued to taxpayers. We are setting up a 1-hour telephone focus group discussion among taxpayers who received a notice from the IRS regarding a balance due. This is NOT a call about your specific case. This is an opportunity 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 \$50. Are you interested in participating? *[If no, thank taxpayer 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 private.

The focus group will be held via telephone on DAY DATE at (TIMES Eastern Time). All participants will call in to an 800 number to join the conference call. The discussion will last about one hour. You will be joined by a group of about seven people who, like you, have received a notice from the IRS regarding a balance due. You will not be asked about your specific tax situation, only about your experience with this process. Would you be able to participate? *[If no, thank them and terminate the call].*

Are you or is anyone in your immediate family an employee of the IRS?

\_\_\_\_\_ Yes *[explain, thank, then terminate the call]*

\_\_\_\_\_ No

Do you recall the letter you received from the IRS notifying you of your balance due?

Yes – continue

No— thank and terminate call

Were you personally involved in the process of resolving this issue?

Yes – recruit 75%

No, used a tax professional — recruit 25%

Don't recall – thank and terminate call

Record Gender (Don't not ask this question)

Male.....1

Female.....2

.....*[recruit a mix if possible]*

We are delighted that you will participate in our group.

Do you have any questions? We would like your mailing address to send you the token of appreciation for your participation.

*[Ask respondent for the following:]*

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

Respondent Address \_\_\_\_\_

We would like to e-mail or fax to you some information about the group (for example, time, date, call-in number). Where can we send that?

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? [if other, record number]

\_\_\_\_\_

Here is the information for you to dial-in to the call.

The Dial-In Number for this call is **XXX-XXX-XXXX**. A recording will then ask you to provide the conference code which is **XXXXXXXX#**. The call is being hosted by your moderator at Pacific Consulting Group.

**You will be placed on music hold until the call begins.**

*For record keeping:*

\_\_\_\_\_ *Confirmation letter Emailed or faxed*

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

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

**READ ONLY IF RESPONDENT ASKS FOR ADDRESS:** Send your comments and suggestions to:

Internal Revenue Service  
IRS Tax Products Coordinating Committee  
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].

Participant name: \_\_\_\_\_

Focus group time: \_\_\_\_\_

# **ATTACHMENT B**

## **Moderator's Guide**

**IRS – Notice Effectiveness Focus Group**  
**DRAFT Moderator’s Guide – Aug 12, 2010**  
*[Notes to the moderator are in CAPS]*

**Overview (Welcome):**

Hello, I’m (NAME) from Pacific Consulting Group. I will be leading our discussion today. We are interested in your recent experience with the IRS regarding the balance due notice you received, and your ideas for potential improvements to this notification process.

First, I would like to thank all of you for calling in today. Our discussion will take about one hour. Your input is really important to us. Please be as open as you can in telling us how you really feel. We are recording this session, *[and we have some observers with us,]* but again, our focus here is on your experiences and opinions, not on your individual identities.

**Statement of Objective:**

Our objective tonight is to gather information that will help the IRS develop a clearer, fairer, less threatening and more productive notice process for taxpayers such as yourselves. Everyone knows that getting a notice from the IRS can be a very upsetting experience. We want to understand as much as we can about the feelings, thoughts and opinions taxpayers have so the IRS can make the notice process less distressing and more productive for the taxpayer.

Specifically:

- Understanding your reactions to the notice and what you did in response
- Understand what additional information you need to respond to the notice
- Understand what can be improved in the notice that will help motivate a prompt response.

Please note that we will not be addressing issues related to your specific tax situation. Your personal information will not be shared with the IRS and will remain anonymous.

**Guidelines (Ground Rules):**

Before we begin, I would like to go over some ground rules for our discussion:

- All comments are strictly anonymous. We will use first names only, and no names will be used in this report.
- My role as moderator will be to guide discussion.
- The session is tape recorded to allow us to write a comprehensive report. The recordings are for note taking purposes.
- I need to hear from all of you, but that doesn’t mean that everyone must speak to every issue.
- Please speak clearly and in a loud voice. This ensures that the tape recorder will pick up everything accurately.

- Also, please speak one at a time. I want to hear everything you have to say, and this is difficult to do if many people are speaking at once.
- There are no right or wrong answers. I'm here to gather all points of view.
- Please remember everyone has something to contribute based on their experience.
- We will be here approximately 1 hour.
- We ask that you try to limit background noise as much as possible. If you need to mute your line, you can do that by pressing XX and XX to unmute.

***Warm-up:***

Now, let's go around and quickly introduce ourselves. Please say your first name; where you're from; and since we're from different places, tell us what the weather is like where you are. You already know who I am, and the weather here is **XXXXX**. How about (**FIRST NAME ONLY**)?

***Topic Discussion:***

*[Sub-bullets are probes for the moderator]*

***Notice from IRS***

*[This section addresses the letter sent to taxpayers informing them of their balance due.]*

First, I'd like to ask you about the letter you may have received from the IRS notifying you that you had a balance due.

- What was your initial reaction when you first got the notice? Can you describe what you felt?
  - Fear? Worry? Confusion? Overwhelmed? Anger?
  - Why did you feel this way?
- Any other emotions you would use to describe your reaction?
- What did you do?
  - How was your action related to the emotions you just described?
    - For example, maybe you contacted your practitioner because you were confused, or maybe you ignored the notice because you thought you thought the IRS was being unfair?
  - Did you open the letter? Why or why not?
  - How did you feel after you read the notice?
  - Was the letter easy to understand?
    - What was unclear? What questions did you have about the letter?
  - Did you respond? Why or why not?

- Did you agree with the amount owed? [that was stated in the letter or through other communication]
  - What did you do if you did not agree?
- Were you aware of the benefits of responding when first notified?
- Did you understand from the letter that interest and penalties were accruing on your account?
- Was it clear that various payment options were available to you?
  - [IF YES TO ANY OF THE ABOVE] if you still did not respond, can you explain why?
- What kind of information would have helped you to respond?

### ***Getting More Information***

I'd like to understand where you went for information or help in responding to these notices.

- Where did you go for help after receiving the notice? Was there a resource you used to help you respond?
  - Where would you like to go for information about your situation?
  - What kind of information were you looking for?
  - Were there any tools or guides that could have helped you?
- Did you contact the IRS by phone regarding your case? Can you describe that process. [BRIEF DISCUSSION]
  - How did you feel before you made the call?
  - How about after the call?
  - What did you do after the call? Why?
  - Did the IRS representative answer all of your questions?
  - Did the IRS representative offer to send you the information you needed?
  - What questions were unanswered? What did you do next?
- In general, do you use the Internet for getting information? [BRIEF DISCUSSION]
  - If not, why not?

#### ***IF YES:***

- Did you go to the IRS website for information?
- Would you use the Internet for resolving your issue? Why or why not?
- If information regarding this issue were easily accessible on the IRS website, would you go to it?
- What kind of information would you like to see?
- Would you be interested in having a special area of our Web site just for taxpayers who need to respond to a balance due notice?

- What are the most important things you would like to know about responding to a balance due notice?

### ***Time to Respond***

Most people getting a collection notice for one reason or another do not respond right away. I'd like to understand more about how taxpayers feel when they get a notice and what keeps them from getting back to the IRS right away.

- Did you respond right away? Why or why not?
- What could the IRS do to help you respond sooner?

### ***General Questions [AS TIME PERMITS]:***

- What can the IRS do to respond to your initial reactions to the notice?
- Without describing specifics, were there other circumstances that prevented you from paying your balance?
- Are there any additional areas you think the IRS can improve upon to achieve better customer satisfaction for taxpayers?
- The IRS is considering several changes to improve the process for resolving a balance due issues. Would it help you if:
  - The IRS provided explicit calculations of penalties and interest that will result from a delay?
  - The IRS provided explanations of how your balance due was calculated?

### **Wrap-up**

Those are all the questions we have. Is there anything else you would like to say about the notices 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, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.

Thank you again for your participation in our discussion.

**ATTACHMENT C**

**Confirmation Fax/Email**

## Notice Effectiveness Focus Groups Confirmation Fax/Email

[DATE]

Thank you for your willingness to participate in a one-hour focus group discussion among taxpayers to better understand your experiences and help the IRS improve the notices issued to taxpayers. 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 \$50.

The focus group will be held via telephone on [DATE] at [TIME]. The discussion will last about an hour. You will be joined by a group of up to seven people who, like you, have received a notice from the IRS regarding a balance due. You will not be asked about your specific tax situation, only about your experience with this process.

The Dial-In number for this call is XXX-XXX-XXXX. A recording will then ask you to provide the conference code, which is XXXXXXXX#. The call is being hosted by your moderator at Pacific Consulting Group. You will be placed on music hold until the call begins.

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 speaking with you on [DATE/TIME].

Thanks,

[Name]  
Pacific Market Research  
1.877.271.2300

## **ATTACHMENT D**

### **Follow-up Reminder Script**

**IRS Notice Effectiveness Measurement Development Team**  
**Segmentation Study**  
**Taxpayer Focus Group**  
**Follow-up call Script**

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

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

I want to confirm the information for you to dial-in to the call:

The Dial-In Number for this call is **1-XXX-XXX-XXXX**. A recording will then ask you to provide the conference code which is **XXXXXXX#**. The call is being hosted by your moderator at Pacific Consulting Group.

You will be placed on music hold until the call begins.

It is important that you dial-in to the call a few minutes early to ensure the group will get started on time. In appreciation of your time and opinions, we will be pleased to mail you \$50.00 at the conclusion of the group discussion.

Thank you for your time. It is important that we are able to count on your participation. If you find that you will be unable to attend this discussion for any reason, please call us toll free at 877-XXX-XXXX as soon as possible.

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