

IRS TE/GE 5307 Study
Form 5307 Master or Prototype Filers Phone Focus Group Recruiting Guide – DRAFT

Note: Interviewers will be directed to recruit respondents so that we have a mix of geographic representation and plan sizes.

INITIAL CALL

Hello, I'm _____ and I'm calling from _____ on behalf of the IRS. According to our information, you and/or your company filed a Form 5307 using a pre-approved master or prototype plan within the 2-year submission period ending on April 30, 2010. The IRS is interested in gathering information about the voluntary filing process of Form 5307. As a result, we (Pacific Consulting Group) have been asked to set up a one-hour phone focus group interview to understand the reasons for filing Form 5307. This is NOT a call about a specific case. This is an opportunity for you to have input into the voluntary filing process, to tell the IRS what your experiences have been and to make recommendations for changes to Form 5307 filing program.

Are you the person with the most involvement in the filing process?

Yes [Continue]

No – May I speak with the person who is the most involved with your retirement plan and /or the filing process?

[Repeat introduction paragraph]

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 \$75. Are you interested in participating? *[If no, thank taxpayer for their time, and hang up]*

The focus group will be held via telephone on **DAY DATE at (TIMES Eastern Time)**. All participants will call in to a toll free number to join the conference call. The discussion will last about one hour. You will be joined by a group of about six people who, like you, have experience with filing Form 5307. Again, you will not be asked about specific application filings, only about your experience with this process. Would you be able to participate? *[If no, thank them and terminate the call].*

We are delighted that you will participate in our group.

The dial in number is: NUMBER

The access code is: CODE#

Do you have any questions?

We would like some contact information to confirm the meeting and to mail out the token of appreciation for your participation.

Respondent Name _____

Respondent Address _____

Respondent Title/Role: _____

PROBE: Plan Administrator? Trustee? Human Resource employee? Power of Attorney? Company President?

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 _____]

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1432. 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:

IRS Tax Products Coordinating Committee
Western Area Distribution Center
Rancho Cordova, CA 95743-0001

Thank you and have a nice day. We look forward to speaking with you on:

DAY DATE (TIME Eastern)
DAY DATE (TIME Eastern)

-----end conversation-----

For record keeping:

- Confirmation letter mailed or faxed
- Reminder call made

For record keeping:

Record city and state _____
Record plan size _____

REMINDER CALL

Hello, I'm _____ and I'm calling from _____. This is a call to remind you of your participation in the telephone focus group about filing of the Form 5307 scheduled for (DATE AND TIME). The dial in number is: NUMBER. The access code is: CODE#. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.

IRS TE/GE 5307 Study
Form 5307 Volume Submitter Filers Phone Focus Group Recruiting Guide – DRAFT

Note: Interviewers will be directed to recruit respondents so that we have a mix of geographic representation and plan sizes.

INITIAL CALL

Hello, I'm _____ and I'm calling from _____ on behalf of the IRS. According to our information, you and/or your company filed a Form 5307 using a pre-approved Volume Submitter plan within the 2-year submission period ending on April 30, 2010. The IRS is interested in gathering information about the voluntary filing process of Form 5307. As a result, we (Pacific Consulting Group) have been asked to set up a one-hour phone focus group interview to understand the reasons for filing Form 5307. This is NOT a call about a specific case. This is an opportunity for you to have input into the voluntary filing process, to tell the IRS what your experiences have been and to make recommendations for changes to Form 5307 filing program.

Are you the person with the most involvement in the filing process?

Yes [Continue]

No – May I speak with the person who is the most involved with your retirement plan and /or the filing process?

[Repeat introduction paragraph]

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 \$75. Are you interested in participating? *[If no, thank taxpayer for their time, and hang up]*

The focus group will be held via telephone on **DAY DATE at (TIMES Eastern Time)**. All participants will call in to a toll free number to join the conference call. The discussion will last about one hour. You will be joined by a group of about six people who, like you, have experience with filing Form 5307. Again, you will not be asked about specific application filings, only about your experience with this process. Would you be able to participate? *[If no, thank them and terminate the call].*

We are delighted that you will participate in our group.

The dial in number is: NUMBER

The access code is: CODE#

Do you have any questions?

We would like some contact information to confirm the meeting and to mail out the token of appreciation for your participation.

Respondent Name _____

Respondent Address _____

Respondent Title/Role: _____

PROBE: Plan Administrator? Trustee? Human Resource employee? Power of Attorney? Company President?

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 _____]

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1432. 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.

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DAY DATE (TIME Eastern)
DAY DATE (TIME Eastern)

-----end conversation-----

For record keeping:

_____ Confirmation letter mailed or faxed
_____ Reminder call made

For record keeping:

Record city and state _____
Record plan size _____

REMINDER CALL

Hello, I'm _____ and I'm calling from _____. This is a call to remind you of your participation in the telephone focus group about filing of the Form 5307 scheduled for (DATE AND TIME). The dial in number is: NUMBER. The access code is: CODE#. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.

**IRS TE/GE 5307 Study
Form 5307 Non Filers Phone Focus Group Recruiting Guide - DRAFT**

Note: Interviewers will be directed to recruit respondents so that we have a mix of geographic representation and plan sizes.

INITIAL CALL

Hello, I'm _____ and I'm calling from Pacific Consulting Group. Our consulting firm has been asked by the Internal Revenue Service ("Service") to gather information about the voluntary filing of Forms 5307. According to our information, you or companies that you've represented filed for determination letters in the past, but you choose not to file determination letters during the most recent 2-year submission period which ending on April 30, 2010. We (Pacific Consulting Group) have been asked to set up a one-hour phone focus group interview to help the Service understand the reasons you choose not to file. This is NOT a call about specific case. This is an opportunity for you to have input into the voluntary filing process, to tell the Service what your experiences have been and to make recommendations for changes to Form 5307 filing program.

Are you the person with the most involvement in filing for determination letters using Form 5307?

Yes [Continue]

No – May I speak with the person who is the most involved in the filling process? *[Repeat introduction paragraph]*

1. Does your company currently have a retirement plan?

Yes [Continue]

No [Thank and terminate]

2. Is it utilize an IRS pre-approved plan document?

"YES" [Continue]

"NO" [Thank and terminate]

3. Is the plan a Master & Prototype or a Volume Submitter plan?

(RECORD information - If M&P plan - schedule accordingly into correct group)

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 \$75. Are you interested in participating? *[If no, thank taxpayer for their time, and hang up]*

The focus group will be held via telephone on **DAY DATE at (TIMES Eastern Time)**. All participants will call in to a toll free number to join the conference call. The discussion will last about one hour. You will be joined by a group of about six people who, like you, did not recently file for a determination letter (via Form 5307). Again, you will not be asked about specific application filings, only about your decisions not to file. Would you be able to participate? *[If no, thank them and terminate the call].*

We are delighted that you will participate in our group.

The dial in number is: NUMBER

The access code is: CODE#

Do you have any questions?

We would like some contact information to confirm the meeting and to mail out the token of appreciation for your participation.

Respondent Name _____

Respondent Address _____

Respondent Title/Role: _____

PROBE: Plan Administrator? Trustee? Human Resource employee? Power of Attorney? Company President?

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 _____]

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1432. 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.

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Thank you and have a nice day. We look forward to speaking with you on:

DAY DATE (TIME Eastern)
DAY DATE (TIME Eastern)

-----end conversation-----

For record keeping:

- _____ Confirmation letter mailed or faxed
- _____ Reminder call made

For record keeping:

- Record city and state _____
- Record plan size _____
- Record title _____

REMINDER CALL

Hello, I'm _____ and I'm calling from _____. This is a call to remind you of your participation in the telephone focus group about not filing for a determination letter (via Form 5307) scheduled for (DATE AND TIME). The dial in number is: NUMBER. The access code is: CODE#. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.

**IRS – TE/GE 5307 Study
FILER FOCUS GROUP MODERATOR'S GUIDE
Soft Final 10/6/10**

Introductions:

Overview

Hello, I'm Jennifer Schranz from Pacific Consulting Group. I will moderate our discussion today. The topic we'll be discussing is your voluntary filing of IRS Form 5307. The purpose of this focus group study is to gather information on why you choose to file an application(s) (Form 5307). It is important to the Service to understand why applications are filed so that they can better predict workload and provide the resources needed to meet the workload. As we

mentioned on our initial call, this is also an opportunity for you to give the IRS input about your filing experiences and to make suggestions for improvements to the filing process.

First, I would like to thank all of you for calling in today. Our discussion will take about one hour. I would like to know your real attitudes and feelings, so please be as open and frank with me as you can. I would like for you to think about your opinions of the IRS with regard to your filing Form 5307 and not your opinions regarding tax laws specifically. I am recording this session, and some IRS research personnel, NOT those who work on cases, are listening in, but please keep in mind that my focus here is on your experiences and opinions, not on your individual identities.

I also want to point out that I am not an IRS employee and there are no right or wrong answers so please don't hold back any of your perceptions, opinions and suggestions.

Introductions

[Moderator: Gather responses in a roundtable fashion]

To get started, let's introduce ourselves. Please tell us your first name and the city you're located in. Let's start with.....

Discussion

I'd like to ask you some quick general questions about your application filing so that I understand this group better. I'd like you to think about the application(s) (Forms 5307) you or your company filed. (Continue to remind participants that they are thinking only about the plan(s) filed on Form 5307.)

- Was this the first time you've ever filed an application (Form 5307)?
- What are the sizes of those plans?
For this purpose - let's say small plans are those with 1-99 participants, medium sized plans are those with 100-500 participants, and large plans are those with more than 500 participants.
- Had the plan(s) previously received an/a individual determination letter(s)?
(Looking for "Yes" or "No" answers)
- Does the pre-approved plan sponsor have power to amend the plan?
(Looking for "Yes" or "No" answer.)
- Were the plans submitted ever submitted or self corrected under the Employee Plans Compliance Resolution Program (EPCRS)?
(Looking for "Yes" or "No" answers)

Volume Submitter Focus Group (ONLY)

- Did you make modifications to the pre-approved plan?
(Looking for "Yes" or "No" answers)
- What factors influenced you to file?
Probes: Size of plan, legal recommendations, benefit of filing outweighed cost associated with filing, benefit(s), past issues with IRS, assurance afforded by the determination letter, modifications were made to the pre-approved plan, nondiscrimination testing involved.
- What factor was the most influential?
- What, in your opinion, are the benefits of filing 5307?

- What is the most important benefit?
- [Time permitting]

Did you experience any difficulties with completing or filing the form?

Recommendations

Finally, is there anything you would like to suggest to the IRS about adopters of pre-approved plans or the filing of Form 5307? Other comments?

Wrap Up/Thanks

Those are all the questions that I have for this session today. Your feedback has been very helpful. I want to thank you and the IRS wants to thank you, for participating in this discussion. You should each receive the honorarium check for \$75 within the next 10 days. If you do not receive your check in 10 days please call me, Jennifer, at 650-327-8108. Thanks and have a nice day.

IRS – TE/GE 5307 Study NON-FILER FOCUS GROUP MODERATOR'S GUIDE Soft Final 10/6/10

Introductions:

Overview

Hello, I'm Jennifer Schranz from Pacific Consulting Group. I will moderate our discussion today. The discussion will be focused on the factors that made you decide not to file for a determination letter (via Form 5307). The overall goal of the study is to help the Internal Revenue Service "the Service" understand the reasons why you didn't file so that they can more accurately predict workload surges and to have resources available to meet the workload. As we mentioned in our initial call, this is also an opportunity for you to give the IRS input about the determination filing process and to make suggestions for improvements to the process.

First, I would like to thank all of you for calling in today. Our discussion will take about one hour. I would like to know your real attitudes and feelings, so please be as open and frank with me as you can. I would like for you to think about your opinions of the IRS with regard to your decision to not file Form 5307 and not your opinions regarding tax laws specifically. I am recording this session, and some IRS research personnel, NOT those who work on cases, are listening in, but please keep in mind that my focus here is on your experiences and opinions, not on your individual identities.

I also want to point out that I am not an IRS employee and there are no right or wrong answers so please don't hold back any of your perceptions, opinions and suggestions.

Introductions

[Moderator: Gather responses in a roundtable fashion]

To get started, let's introduce ourselves. Please tell us your first name and the city you're located in. Let's start with.....

Discussion

Let's start by having each person comment on your level of awareness of Form 5307 prior to this study. Is each of you aware of Form 5307?

The Form 5307 is used by adopters of an IRS pre-approved plan to submit their retirement plan {to the IRS} so that they can receive a determination letter. The determination letter provides the applicant assurance that the plan (as submitted) is a qualified plan. This means that the trust holding the assets of the retirement plan is exempt from income tax.

- According to the preliminary information gathered on our initial call, please confirm that you or the company you represent utilize a pre-approved **Master & Prototype** or **Volume Submitter plan**. (Want to make sure that they still have a plan and it is a M&P or VS plan)

- What, if any, benefit do you think filing for a determination letter provides?

- What factors influenced your decision to adopt a pre-approved plan?

- What was the most influential factor?

- What sources did you seek to obtain information about pre-approved plans and filing for a determination letter?
PROBE: IRS Employee Plans website, Employee Plans Newsletters, etc.

- What factors influenced your decision to not file for a determination letter via Form 5307 for the most recent tax law?

- What was the most influential factor in your decision?

- VOLUME SUBMITTER PLANS (ONLY)
 - o Did you make modifications to the pre-approved Volume Submitter plan?

 - o Does the Volume Submitter plan sponsor have the power to amend the plan on your behalf?

Recommendations

Finally, is there anything you would like to suggest to the IRS about adopters of pre-approved plans or the filing of Form 5307? Other comments?

Wrap Up/Thanks

Those are all the questions that I have for this session today. Your feedback has been very helpful. I want to thank you and the IRS wants to thank you, for participating in this discussion. You should each receive the honorarium check for \$75 within the next 10 days. If you do not receive your check in 10 days please call me, Jennifer, at 650-327-8108. Thanks and have a nice day.