

## **Appendix E - Recruiter's Tally Sheet for TAS Focus Groups**

### **OMB Package TAS 2008 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 to understand their perceptions of interactions with IRS. To this end, TAS wants to hold discussion groups to obtain tax practitioners' thoughts, opinions, and experiences about the following areas:

1. Automated Collection System (ACS),
2. Taxpayers' Awareness of Key Tax Issues (in the form of Podcasts), and
3. Notice Insert Effectiveness

TAS is interested in ACS because of the relatively large number of cases that TAS receives that are related to ACS. TAS will explore taxpayers' awareness of key tax issues by sharing "Podcasts" with the practitioners. These Podcasts are brief videos, running about 5-10 minutes, that cover current tax issues that taxpayers are facing (e.g., one Podcast concerns the forgiveness of debt issue when homeowners lose their homes). Finally, TAS is participating on a multifunctional team that is exploring the effectiveness of notice inserts. In particular, the team is looking to consolidate the language in some inserts, and it might eliminate redundant or obsolete inserts. TAS is working with the team to ensure that taxpayers' rights, awareness of the Low Income Taxpayer Clinics, and awareness other means of assistance are preserved.

The Taxpayer Advocate Service has made arrangements to conduct focus groups at the IRS sponsored Tax Forums to be held in several cities during the summer of 2008. The cities and dates include: Atlanta July 1-3, Chicago July 22-24, Orlando August 5-7, Las Vegas August 19-21, New York August 26-28, and San Diego September 9-11.

The results of the focus groups will be presented to the appropriate areas of TAS and the Notice Improvement Team.

#### **Background**

The National Taxpayer Advocate is interested in hearing tax practitioners' opinions and experiences with three distinct areas of IRS interactions with taxpayers. These areas include problems encountered when working with the Automated Collection System (ACS); the potential usefulness of TAS Podcasts in helping taxpayers understand current issues relevant to tax administration; and evaluating the usefulness of inserts (e.g., publications, forms, etc.) that are sent with notices. Each area will be discussed separately below and three distinct focus groups will be conducted (per city), one for each topic.

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### **ACS**

The National Taxpayer Advocate (NTA) is responsible for reporting to Congress every year on the most serious problems 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 had previous contact with the Automated Collection System (ACS). 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.

### **TAS Podcasts**

Another topic of discussion will revolve around tax professionals' opinions of TAS Podcasts. TAS has developed these Podcasts to help tax practitioners and taxpayers alike keep abreast of the tax law. In particular, TAS has prepared Podcasts that cover current issues like home foreclosures, and the tax implications these foreclosures may have on taxpayers. TAS wants to see if the tax practitioners believe these Podcasts are educational and will help taxpayers understand the tax ramifications of key economic issues. Additionally, TAS believes these Podcasts will help make taxpayers aware of their rights and responsibilities in working through their personal tax obligations generated by these key economic issues.

### **Notice Insert Effectiveness**

The final topic for discussion involves the inserts that accompany the notices sent to taxpayers. The IRS is interested in improving the effectiveness of the notice inserts. This will likely involve consolidating some inserts, eliminating duplicative statements, and getting rid of obsolete inserts. This effort will hopefully reduce taxpayer burden and help educate taxpayers about their rights and responsibilities. In addition, TAS wants to ensure that taxpayers with specific needs, like taxpayers w/ English as a Second Language (ESL), are not unduly harmed by the changes made to the inserts. The tax practitioners' input will be used to help guide the Notice Improvement Team in terms of the criteria that should be acknowledged as inserts are refined.

### **2008 IRS Nationwide Tax Forums**

All groups will be held in conjunction with the 2008 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. 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.

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

**Retirement Plan Pitfalls** – Use IRS Fix-It Guides to Keep Your Clients Out of Trouble – This two-hour IRS workshop shows how to use the IRS Fix-It Guides to identify and correct the four most frequently encountered errors the IRS sees in retirement plans.

**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.

**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 during the Awards Dinner and other informal venues.

**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.

### Research Objectives

The overall objective of this project is to provide qualitative data to TAS on views of tax professionals in three different areas: problems facing taxpayers in dealing with ACS, the usefulness of TAS Podcasts in educating taxpayers, and the effectiveness of notice inserts. This qualitative data will be used in project work within the Taxpayer Advocate Service and to improve language and content in TAS promotional and educational materials. The specific business questions to be explored by this project include:

- *What problems are tax professionals' experiencing when they interact with the ACS?*

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- *What are the tax professionals' opinions regarding TAS Podcasts and their use in educating taxpayers?*
- *What are tax professionals' opinions as to the effectiveness of notice inserts?*

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 and to improve educational materials.

### ***Efforts Not to Duplicate Research***

Although IRS conducts quarterly customer satisfaction surveys with individuals who contact ACS, only a small percentage of the respondents are tax practitioners. This qualitative research will help identify issues of concern from tax professionals, as well as taxpayers' perspectives. The TAS Podcasts have recently been produced. TAS has little public feedback on their effectiveness. Likewise, there is limited research available on the usefulness of notice inserts to taxpayers. Although the IRS has a good handle on the costs to produce and mail the inserts, it really knows very little about the value taxpayers derive from these inserts. Focus groups are an excellent method for identifying these types of customer oriented concerns and issues.

### ***Research 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. A total of six focus groups will be held on each topic (one session in each area on ACS, TAS Podcasts, and Notice Insert Effectiveness) with tax professionals. These Tax Forums provide a unique opportunity to solicit the opinions of practitioners about selected issues and 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

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the ACS, learning methods to improve taxpayer awareness of their tax obligations, and by improving efforts to make notice inserts more useful and less costly. The participants will be asked about their opinions on several topics and for suggestions to improve the areas discussed.

Our step by step approach follows:

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

Step 2 – 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.

### **(a) Sampling Plan**

We wanted to include a diverse mix of our population based on 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.

### **Data Collection Date**

The focus group interviews are planned for summer/fall of 2008 (July – September).

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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 with ACS, reactions to TAS Podcasts, and what value or use taxpayers may have for notice inserts. TAS will briefly show the tax practitioners a few of the TAS Podcasts. This data will be used to support project work within TAS and to revise marketing materials and future Podcasts.

### **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 ACS focus group will help suggest potential problem areas for consideration in the National Taxpayer Advocate's Annual Report to Congress. Additionally we will learn how participants perceive notice inserts and how to improve their use and effectiveness from the customer's perspective. The groups on the Podcasts will be used to enhance product design and the message content of the videos. 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.

### **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. The focus groups on notice insert effectiveness are being done in conjunction with the Notice Improvement Team.

### **Location**

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

### **Stipend**

No stipend will be paid to focus group participants. We will provide participants with a notebook 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.

### **Estimated Burden Hours**

The estimated time to complete the participant screening is two minutes and the estimated time for each focus group attendee is 1.5 hours. We will assume a 10% percent success rate in soliciting qualified participants.

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<b>Screening Burden</b>	
Total number of potential participants screened: ( participants screened for each group and 3 groups held per location = 90 per forum, 90 X 6 tax forums = 450 participants)	450 People
Estimated time to complete screening	1 Minutes
Estimated participant screening burden (450 X 1 minutes = 450 minutes / 60 = 9 hours)	9 Hours
<b>Focus Group Participation Burden</b>	
Estimated number of participants: 30 participants per tax forum (n=10 for each focus group). There will be 6 focus group locations. We will conduct three focus group sessions at each location (18 groups) for a total of 180 participants.	180 People
Time to conduct the focus group (1.5 hours)	1.5 Hours
Estimated focus group participant burden (180 X 1 =)	270 Hours
<b>Total burden</b> (screening and focus group participation (screening burden of 45 hours + focus group burden or 270 hours = 315)	<b>279 Hours</b>

### (i) Privacy, Security, Disclosure, and Confidentiality

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.

### (ii) Special Tallies and Other Information

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

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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.

10) **Cost** – Approximately \$900 will be spent on expenses to conduct TAS focus groups. Total costs include thank you gifts given to participants and attendees who did not join the group because it was full or already underway.

Item	Quantity	Cost	Total Cost
<b>Thank You Gifts</b> (no stipends)	225	\$4	\$900

### Attachments

- Appendix A – Screener's Guide(s)
- Appendix B – Moderator's Guide – ACS
- Appendix C – Moderator's Guide – TAS Podcasts
- Appendix D – Moderator's Guide – Notice Insert Effectiveness
- Appendix E – Recruiter's Tally Sheet