

IRS SB/SE Excise Phone Focus Group Recruiting Guide

Recruiting instructions:

- Recruit total of four groups based on lists provided: two with direct exam customers, one with 637 registrations, and one with 720 TO/CS compliance reviews.
- Recruit 9 participants for each of the four groups
- Within each group, use information from the IRS list to recruit:
 - At least two participants from each disposal code—no tax change, agreed with tax change, and disagreed with tax change
 - Three participants from each of the following activity codes: fuel, air transportation, and retail truck taxes
 - Ensure geographic representation (at least two participants from West, Northeast, and Southeast, and one from Fuel Territories)

Hello, I'm _____ and I'm calling from PMR and Pacific Consulting Group. Our consulting firm has been asked by the Internal Revenue Service ("Service") to gather information about taxpayer interactions with the Excise Tax Division. According to our information, you or companies that you've represented have been involved in an Excise Tax [audit/registration review/compliance review]

1. Is this correct?

Yes (continue)

No (TERMINATE)

2. Are you the person with the most involvement in dealing with excise taxes?

Yes (continue)

No—may I please speak with the person most involved? *[Repeat introduction paragraph]*

We are setting up a one-hour phone focus group interview of 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 \$50. Are you interested in participating? *[If no, thank taxpayer for their time, and hang up]*

The focus group will be held via telephone on *[enter date/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 up to 6 people who, like you, have experience with the IRS' **Excise Tax exam** process. 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]*.

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

_____ Yes *[explain, thank, and terminate the call]*

_____ No

2. To confirm, does *[date/time]* work for you? This is the only time slot available.
[Recruiter: recruit about 9 to get 6 to show, mix males and females]

_____ Yes

_____ No *[explain, thank, and terminate the call]*

3. *[Recruiter: note male or female]*

_____ Male

_____ Female

We are delighted that you will participate in our group.

The dial in number is: *[ENTER number]*

The access code is: *[ENTER number]*

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 _____

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 the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. 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.

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

Internal Revenue Service,
Tax Products Coordinating Committee,
Room #IR-6406
1111 Constitution Ave. NW,
Washington, DC 20224.

Thank you and have a nice day. We look forward to speaking with you on: *[ENTER date/time]*

For record keeping:

_____ Confirmation letter mailed or faxed

_____ Reminder call made

REMINDER CALL

Hello, I'm _____ and I'm calling from PMR. This is a call to remind you of your participation in the telephone focus group about your Excise Tax experience 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 – Small Business/Self-Employed

FOCUS GROUP MODERATOR’S GUIDE

Excise Tax—Direct Audits/Registration Reviews/Compliance Reviews

Overview

Hello, I’m Beruria Novich from Pacific Consulting Group. I will be moderating our discussion today. First, I would like to thank all of you for calling in today. Our discussion will take about one hour.

The topic we’ll be discussing is your satisfaction with the IRS and your feelings about the services you received from the Excise Tax function. Each of you was asked to participate because you have participated in an Excise Tax [audit/registration review/compliance review].

The overall goal of the research is to provide information that will help the IRS provide better service to customers like you. Specifically, we are working with the IRS to develop a customer satisfaction questionnaire for those who experience an Excise Tax [audit/registration review/compliance review]. This is your opportunity to give the IRS input on this process and to make recommendations for change.

We would like to know your real attitudes and feelings, so please be as open and frank with us as you can. We would like for you to think about your opinions of the IRS with regard to your interactions with them and not your opinions regarding tax laws specifically. We are recording this session, and we may have some IRS personnel listening in with us, but please keep in mind that our focus here is on your experiences and opinions, not on your individual identities.

Background Questions

- Was this the first time that you had an excise [audit/registration review/compliance review] of your tax return?
 - If not, how many times have you had such an [audit/registration review/compliance review]?
- Did you handle the [audit/registration review/compliance review] on your own, or did you get assistance from a tax professional?
 - If yes, what type of assistance (advice only to fully handled on your behalf)

Excise Tax [audit/registration review/compliance review] Overall Process

- Please think about the series of events involved in the Excise Tax [audit/registration review/compliance review] process, including letters, phone calls, or other interactions with the IRS. Please describe to me the stages of this process. What happened first? What happened next?
- What worked well?
- At what point were you most frustrated?
- What would have made you less frustrated?

NOTE: The goal is to understand how taxpayers think about the Excise tax process. The following questions are probes designed to help respondents discuss the whole process.

Probes

Initial Notification

- Did you understand the initial letter or materials informing you about the [audit/registration review/compliance review]?
- Did you understand why you were being [audited/reviewed], as the IRS described it to you?
- Did you understand what you needed to do to respond to the IRS?
- Did you have enough time to respond to the IRS?
- Was the information requested by the IRS reasonable?
- Was it (information requested) used by the IRS?

Additional Contact

- If you had to contact the IRS to receive additional information, were you satisfied with their response?
- Did you have to provide additional information after the initial notification? Did you understand why additional information was needed?
- Did you receive any updates on the status of your [audit/registration review/compliance review]?
- If yes, were the updates helpful and accurate?

Auditor

- Did you interact with an IRS employee concerning your [audit/registration review/compliance review]?
- Did your interaction take place in person, by phone, or through mail?
- How in-depth was the auditor's tax knowledge of your issue?
- How about the auditor's knowledge of your business?
- Was the auditor professional?
- Was the auditor responsive to your questions or concerns?

Timing

- How long after you filed your return did you receive the notice that led to your [audit/registration review/compliance review]?
- If you contacted the IRS, how quickly did you hear back from them? How long do you expect to wait before hearing back from the IRS?
- How long would you wait before re-contacting the IRS? And would you do so by the same method or try a different method?
- How long did it take to resolve your [audit/registration review/compliance review]?
- How long did you expect it to take to resolve your [audit/registration review/compliance review]?
- Was the amount of time that you had to spend on this [audit/registration review/compliance review] reasonable?
- How about the time spent gathering documentation?
- How about the time spent meeting with your auditor?
- How about the time spent meeting with your tax professional?

Resolution

- Did you receive notification when the [audit/registration review/compliance review] was resolved? Did you know it was over?
- Did you understand the materials you received explaining the outcome of the [audit/registration review/compliance review]?
- If you owed money, did you understand your payment plan? If not, what could have been explained better?
- Was there any change to the amount you owed as a result of the [audit/registration review/compliance review]? Why or why not?
- If you had to pay interest or penalties, were they explained to you?
- If you felt your issues were not resolved, were your options explained to you?
- Did you agree with the results of the [audit/registration review/compliance review]?
- Do you feel that the IRS treated you fairly during the course of this [audit/registration review/compliance review]? If not, why not?

Wrap-up

Do you have any additional advice for the IRS regarding how they can improve the Excise Tax [audit/registration review/compliance review] process?

Those are all the questions that I have today. I want to thank you and the IRS wants to thank you for participating in this discussion.

PCG will be sending a \$50 token of our appreciation in the mail within two weeks. Should you have any further questions, please contact us at 650.327.8108.