
Participant Screener for Pro Se Focus Group

Hello Mr./Ms. _____(Name)____, my name is _____. I'm calling from ICF International on behalf of the Internal Revenue Service or IRS. We are conducting a paid study to ask your opinion about the experience you recently had with IRS Appeals.

Recently you may have participated in a study conducted by my company asking about your experience with IRS Appeals. At that time you indicated you would be interested in participating in follow-up research. We would like to obtain additional feedback from you about your experience to help the IRS make improvements to the appeals process.

The study will consist of a focus group that will take place on the phone on <date> at <time>. The session will last about 1 hour. If you are eligible and decide to participate, you will receive an honorarium of \$50. The focus group discussion will be strictly for research, and all of your comments will be held private to the extent covered by law.

Would you be interested in participating?

() Yes-Continue

() No. Terminate: Thank you for your time. Have a good <day/evening>.

[If YES above] – I'd now like to ask a few questions to see if you meet the criteria that the focus group is looking for.

Screening Questions

Q1. Are you the person who worked directly with the IRS on the appeal? [If needed for clarification: We are looking for the person who would have worked directly with the IRS on the appeal of a tax issue]

[If person contacted does not know if they are the correct person, describe the appeals process in more detail (Appeals is independent of any other IRS office and serves as an informal administrative forum for any taxpayer who disagrees with an IRS determination. Appeals provides a venue where disagreements concerning the application of tax law can be resolved on a fair and impartial basis for both the taxpayer and the government. The mission of Appeals is to settle tax disagreements without having to go to the Courts and a formal trial.)]

- Yes -> continue
- No -> [Thank and terminate.]

Great! I want to reiterate that we will not be asking for you to provide specific information regarding your appeals case. We simply will seek your perspective on what it was like to work with the IRS during the appeals process.

The focus group will be held on <date> at <time>. The focus group will be conducted over the phone and last approximately 1 hour.

Q2. Do you think that you will be able to participate?

- Yes -> continue
- No -> [Thank the person for his/her time]

I'm glad that you will be able to join us!

I would like to send you a confirmation letter and instructions for how to call toll-free into the group. In order to do so, could you please tell me your email or mailing address (or fax number) and a phone number where you can be reached:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____

Email: _____

Date of focus group: _____ Time: _____

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call [recruiter] at [telephone number] if this should happen. We look forward to speaking to you on <date> at <time>. We will call you one day before the phone conference to remind you.

Informed Consent

As part of a research study for the IRS Appeals Division, ICF International is conducting this focus group to obtain your feedback on the Appeals process in order to make improvements.

If you decide to participate in the focus group, here are some things you should know:

- Your participation is totally voluntary.
 - Participation in the focus group poses minimal risks to you. You may feel uncomfortable expressing your opinions and ideas during the focus group. You can choose to not to answer any questions you do not want to answer. If you would like more information or would like to talk to someone about the topics, please let us know.
 - Your name will not be used in any reports about this focus group. We will be taking notes during the focus group about what was said so that we can report back to our client.
 - You will receive a monetary stipend to compensate you for your time.
 - You may discontinue participation at any time, either by leaving the focus group or not answering a question, without penalty or loss of benefits.
 - Any questions you have about this focus group and the study will be answered before we begin our discussion. Contact information is provided below for any questions that arise after your participation.
 - The focus group will last approximately 1 hour.
 - The focus group discussion will be strictly for research, and all of your comments will be held private to the extent allowed by law.
 - The security of the data used in this project and the privacy of participants will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels has been accomplished. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.
 - The IRS will apply and meet fair information and record keeping practices to ensure privacy protection of all participants. This includes criterion for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.
-

Contact information: If you have any questions or concerns about your participation in this focus group or have any questions about the study, please contact the project manager, Sherri Settle, at 301-572-0342.

By signing this document you understand the above and agree to participate in this group.

Print your name: _____

Date: _____

Signature: _____



Moderator's Guide
IRS Appeals - Collections
2012

I. Introduction [3 minutes]

Hello and thank you very much for agreeing to participate in this focus group. My name is _____ and I work for ICF International, an independent research and consulting firm in the Washington, DC area. The Internal Revenue Service—or IRS—has contracted with ICF to guide a discussion that will help them better understand your experiences when you ask for your IRS case to be heard by the Appeals Office. Ultimately, your feedback will help Appeals make improvements to the appeals process.

My role today is to guide the discussion by asking you a series of questions. Since I do not work for the IRS myself, I will not be in a position to answer questions related to your appeal or specific tax case, however please feel free to ask me for clarifications about anything I've said. There are no right or wrong answers to the questions I'm going to ask, we are simply asking for your candid feedback and your participation in the discussion.

I want you to know that there are observers today. Some of these observers work with me at ICF and are taking notes to ensure we get all the information you provide us. There are a few observers from the Appeals Office; they are only observing to hear feedback you have firsthand. They have all signed an agreement not to disclose your names in any way. They will only use the information you provide today in aggregate form, which is the same way Macro will use your information.

Warm-up

To get us started, let's simply introduce ourselves and say where you're calling from.

II. Purpose [2 minutes]

Again, ICF has been contracted by the IRS Appeals Office to help improve the appeals process. At this stage in our research, we are conducting focus groups among individuals who recently completed a case with the Appeals Office. In our discussion today, we will talk about some of your views and perceptions of the appeal process. With that being said, we are not asking you to give specific details about your case.

III. **GROUND RULES: [3 minutes]**

Moderator to Participants: To make our discussion more comfortable and run smoothly for everyone, there are a number of ground rules I would like to mention.

- A. Participation is voluntary but we want to hear from everyone.
- B. No right or wrong answers, however I want you to be honest and forthright in your responses.
- C. No vested interest in receiving any particular point of view.

- D. It is OK to be critical. If you dislike something or disagree with something that is said, I want to hear about it.
- E. The group does not need to reach consensus. Differing opinions are OK.
- F. Please speak one at a time.
- G. Privacy. Please know that any identifiable information used to bring this group together or that you share during the focus group will be removed and destroyed before the information is summarized for future use. In addition, all your comments and information will be completely private to the extent allowed by law and your name will not be associated with the focus group or research in any way. So please feel free to be candid in your responses. The security of the data used in this project and the privacy of participants will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels has been accomplished. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record keeping practices to ensure privacy protection of all participants. This includes criterion for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

- H. Audio taping and non-disclosure agreements for observers.
- I. OMB Number- Before we speak to members of the public we have to obtain approval from the Office of Management and Budget (OMB). The OMB Control Number for this study is 1545-1349. Participation time is 1 hour. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we can provide this address to you at the completion of our discussion if you would like.

IV. Understanding of “Appeal” [XX minutes]

According to our records, everyone on the phone recently completed a case with the IRS Appeals office.

1. When I say an “appeal of a tax case or issue” what does that mean to you?
 - o Probe—specifically in regards to IRS and a tax case or issue, does it mean the entire process—from the time you requested an appeal to the resolution of your case—or only the time you spend interacting with the Appeals employee in regards to the appeal?

- o In your opinion, what is the difference between the Appeals organization and other parts of the IRS (such as examinations and collections)?

V. Expectations and the Customer Experience [XX minutes]

2. When you first filed an appeal with the IRS, what were your expectations?
 - o Probes:
 - o What were your expectations on how long it would take the Appeals Office to contact you after you filed for an appeal?
 - o What occurred that you didn't expect?
 - o What did not occur that you did expect?
3. How long did you expect the entire appeals process to take?
 - o Were you informed about how long the process was expected to take?
 - o How did this compare to your experience? Did the actual contact time meet your needs?
 - o Were there long periods of time without contact from Appeals?
 - o How do you think that impacted the potential for your case to be resolved?
 - o If the appeals process was longer would that benefit you in any way? If so, how?
4. Appeals provides an opening and closing letter, which include information regarding the appeals process.
 - o Do you recall receiving and reading these letters?
 - o (For those who do not recall) How did you know if your case was closed?
 - o Do you recall what kind of information was included in those letters?
 - o Probes:
 - o Explanation of the Appeals process (opening letter)
 - o Clarification of records and documents needed for Appeal (opening letter)
 - o Clarification of expectations related to adjustments and tax liability (closing letter)

- o Clarification of payment options and further appeal rights (closing letter)

- o If you found areas that are not clear, did you contact the Appeals personnel for further clarification?
- 5. At the conclusion of your appeal, did you have a closing conference?
 - o If Yes:
 - o How was your closing conference conducted?
 - o Probe: In-person, via telephone, mail?
 - o Was (In-person, phone, mail) your preference?
- 6. Do you feel that the Appeals employee took an impartial/independent approach during the Appeals process? Why or why not?
 - o (“Impartial” would be a fresh and unbiased review of facts in the case)
 - o Probe:
 - o Did the Appeals employee listen to your concerns and whether or not they had any impact on the outcome of the appeal?
 - o Did your experience (with other parts of the IRS that led to the appeal) before coming to Appeals influence your expectations of the appeals process?
- 7. (If time permits)—Finally, let’s go around the virtual room and everyone state the most important area Appeals could improve that would increase customer satisfaction.

Close [5 minutes]

- Any other topics that should be explored with this particular group?
- Any areas that need further clarification?

Thanks for your time. Your participation will be very helpful to the IRS in its efforts to continually improve its appeals process for customers like you.

Moderator's Guide
IRS Appeals - Collections
2012

I. Introduction [3 minutes]

Hello and thank you very much for agreeing to participate in this focus group. My name is _____ and I work for ICF International, an independent research and consulting firm in the Washington, DC area. The Internal Revenue Service—or IRS—has contracted with ICF to guide a discussion that will help them better understand your experiences when you ask for your IRS case to be heard by the Appeals Office. Ultimately, your feedback will help Appeals make improvements to the appeals process.

My role today is to guide the discussion by asking you a series of questions. Since I do not work for the IRS myself, I will not be in a position to answer questions related to your appeal or specific tax case, however please feel free to ask me for clarifications about anything I've said. There are no right or wrong answers to the questions I'm going to ask, we are simply asking for your candid feedback and your participation in the discussion.

I want you to know that there are observers today. Some of these observers work with me at ICF and are taking notes to ensure we get all the information you provide us. There are a few observers from the Appeals Office; they are only observing to hear feedback you have firsthand. They have all signed an agreement not to disclose your names in any way. They will only use the information you provide today in aggregate form, which is the same way Macro will use your information.

Warm-up

To get us started, let's simply introduce ourselves and say where you're calling from.

II. Purpose [2 minutes]

Again, ICF has been contracted by the IRS Appeals Office to help improve the appeals process. At this stage in our research, we are conducting focus groups among individuals who recently completed a case with the Appeals Office. In our discussion today, we will talk about some of your views and perceptions of the appeal process. With that being said, we are not asking you to give specific details about your case.

III. **GROUND RULES:** [3 minutes]

Moderator to Participants: To make our discussion more comfortable and run smoothly for everyone, there are a number of ground rules I would like to mention.

- J. Participation is voluntary but we want to hear from everyone.
- K. No right or wrong answers, however I want you to be honest and forthright in your responses.
- L. No vested interest in receiving any particular point of view.

- M. It is OK to be critical. If you dislike something or disagree with something that is said, I want to hear about it.
- N. The group does not need to reach consensus. Differing opinions are OK.
- O. Please speak one at a time.
- P. Private. Please know that any identifiable information used to bring this group together or that you share during the focus group will be removed and destroyed before the information is summarized for future use. In addition, all your comments and information will be completely private to the extent allowed by law and your name will not be associated with the focus group or research in any way. So please feel free to be candid in your responses.

Privacy. Please know that any identifiable information used to bring this group together or that you share during the focus group will be removed and destroyed before the information is summarized for future use. In addition, all your comments and information will be completely private to the extent allowed by law and your name will not be associated with the focus group or research in any way. So please feel free to be candid in your responses. The security of the data used in this project and the privacy of participants will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels has been accomplished. Systems are password protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record keeping practices to ensure privacy protection of all participants. This includes criterion for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

- Q. Audio taping and non-disclosure agreements for observers.
- R. OMB Number- Before we speak to members of the public we have to obtain approval from the Office of Management and Budget (OMB). The OMB Control Number for this study is 1545-1349. Participation time is 1 hour. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we can provide this address to you at the completion of our discussion if you would like.

IV. Understanding of “Appeal” [XX minutes]

According to our records, everyone on the phone recently completed a case with the IRS Appeals office.

8. When I say an “appeal of a tax case or issue” what does that mean to you?
 - o Probe—specifically in regards to IRS and a tax case or issue, does it mean the entire process—from the time you requested an appeal to the resolution of your case—or only the time you spend interacting with the Appeals employee in regards to the appeal?
 - o In your opinion, what is the difference between the Appeals organization and other parts of the IRS (such as collections)?

V. Expectations and the Customer Experience [XX minutes]

9. When you first filed an appeal with the IRS, what were your expectations?
 - o Probes:
 - o What were your expectations on how long it would take the Appeals Office to contact you after you filed for an appeal?
 - o What occurred that you didn't expect?
 - o What did not occur that you did expect?
10. How long did you expect the entire appeals process to take?
 - o Were you informed about how long the process was expected to take?
 - o How did this compare to your experience? Did the actual contact time meet your needs?
 - o Were there long periods of time without contact from Appeals?
 - o How do you think that impacted the potential for your case to be resolved?
 - o If the appeals process was longer would that benefit you in any way? If so, how?
11. Appeals provides an opening and closing letter, which include information regarding the appeals process.
 - o Do you recall receiving and reading these letters?
 - o (For those who do not recall) How did you know if your case was closed?

- o Do you recall what kind of information was included in those letters?
 - o Probes:
 - o Explanation of the Appeals process (opening letter)
 - o Clarification of records and documents needed for Appeal (opening letter)
 - o Clarification of expectations related to adjustments and tax liability (closing letter)
 - o Clarification of payment options and further appeal rights (closing letter)
- o If you found areas that are not clear, did you contact the Appeals personnel for further clarification?

12. Was it clear what was expected of you in order to reach an agreeable resolution?

- o Was it clear why Appeals requested certain information from you for your appeal?
- o Did you receive enough information, via the letters that you may have received from Appeals to have a good understanding of the Appeals process?
 - o If yes, what information did you find helpful?
 - o If no, what information would you have wanted to have?
- o If you did not reach a resolution, what was unclear that may have helped you get a resolution?

13. At the conclusion of your appeal, did you have a closing conference?

- o If Yes:
 - o How was your closing conference conducted?
 - o Probe: In-person, via telephone, mail?
 - o Was (In-person, phone, mail) your preference?

14. Do you feel that the Appeals employee took an impartial/independent approach during the Appeals process? Why or why not?

- o (“Impartial” would be a fresh and unbiased review of facts in the case)
 - o Probe:
 - o Did the Appeals employee listen to your concerns and whether or not they had any impact on the outcome of the appeal?
 - o Did your experience (with other parts of the IRS that led to the appeal) before coming to Appeals influence your expectations of the appeals process?
15. (If time permits)—Finally, let’s go around the virtual room and everyone state the most important area Appeals could improve that would increase customer satisfaction.

Close [5 minutes]

- Any other topics that should be explored with this particular group?
- Any areas that need further clarification?

Thanks for your time. Your participation will be very helpful to the IRS in its efforts to continually improve its appeals process for customers like you.