

IRS Taxpayer Advocate Service
FOCUS GROUP MODERATOR'S GUIDE
Pacific Consulting Group
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Background

PCG will moderate 3 telephone focus groups of TAS customers. The benefits of phone groups over in-person groups is that they are more cost-effective and can include people from across the country. Phone groups are one hour long and include about 6 participants. We recruit about 9 to get about 6 to show. (In-person groups are usually two hours long with 10 participants.) We propose to hold two groups with taxpayers and one group with tax professionals. These two types of customers can have different experiences due to their different backgrounds. Additionally, taxpayers will likely feel intimidated by tax professionals and not speak as freely if they are in the same group. Because there are more taxpayer than tax professional customers, we suggest two groups with taxpayers and one with tax professionals. Participants will be recruited from the list of closed cases PCG receives every two weeks.

Goals of the Groups

The goals of the groups are to obtain the customer perspective in revising the TAS customer satisfaction phone survey questionnaire, specifically:

1. Qualitative research on what is important to participants about their experience with TAS.
2. Cognitive testing of actual proposed questions for importance and clarity (including meaning).

This will include asking group members to discuss their experience (but not specifics about their case) with TAS and the importance of various aspects of that experience to them. . Group members will also have the opportunity to share their opinion of questions that TAS is considering using in a revised survey questionnaire in FY 2013. TAS wants to know how taxpayers interpret the meaning of these new or revised survey questions and whether the issues asked about are important to them. Please note that this guide does not cover every question that will ultimately be included in the revised survey questionnaire.

The goals of this guide are to learn what is important to customers, to get customer comments on some specific customer satisfaction survey questions – including on wording that may be unclear or confusing, and ultimately to make sure the revised survey questionnaire includes all areas important to customers. The guide includes three main sections:

1. Open ended question about customer experience with TAS to determine what is important to customers and what they expect from their interactions with TAS.
2. Specific feedback on proposed new questions to determine if customers think they are an important aspect of the experience and if customers understand them.
3. Questions on “hot topics” for focus group feedback and/or to consider adding to survey questionnaire— optional if there is time.

[START OF MODERATOR'S GUIDE FOR FOCUS GROUPS]

Overview

Hello, I'm _____ from Pacific Consulting Group, an independent research firm. 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 experience with the Taxpayer Advocate Service and your feelings about the services you received from them. I will refer to the Taxpayer Advocate Service, simply as TAS.

The overall goal of the research is to provide information that will help TAS provide better service to customers like you. Specifically we are working to revise the TAS customer satisfaction survey which TAS uses to identify areas in which it can improve your experience and overall satisfaction with TAS. We want to learn what is important to you as TAS customers and get your opinion on some specific customer satisfaction survey questions, and use your feedback to make sure the revised survey questionnaire includes all areas important to customers.

We want to know your real attitudes and feelings, so please be open and frank with us. We would like for you to think about your opinions of TAS and not your opinions regarding tax laws in general or other areas within the IRS. As you know, TAS is an independent organization but is still part of the IRS.

We are recording this session to ensure we capture all comments accurately, and we may have some TAS 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. During the group we will only use your first name, and our summary report will not include any names.

A. Introductions

First, I'd like you to tell me your first name and in what part of the country you are located? *[Moderator: round table]*

I want to make sure everyone has a chance to talk, so from now on please say your first name when you have a comment.

B. Overall Experience of Working with TAS (What's Important to Customers)

1. What were you expecting from your TAS experience before you started working with your Advocate in TAS?
2. How well did they live up to your expectations?
3. Please think about the series of events involved in working with TAS, including letters, phone calls, or other interactions. Please describe the stages of this process from the start of your case with them until the end. What happened first? What happened next?
4. What event or interaction were you most pleased with and why?
5. What event or interaction were you least pleased with and why?
6. What factors contributed most to your OVERALL satisfaction with TAS and why?
7. What could TAS or your Advocate have done to improve your satisfaction and why?
8. Is there other information you would have liked TAS to share with you prior to, during, or after assisting you?

[Moderator: allow each person to fully discuss; make sure everyone answers]

NOTE: The goal is to understand how representatives and taxpayers think about the process of working with TAS. The following probes are designed to help respondents discuss the whole process —cuing respondents about aspects of service that might be important to them but that were not raised in the initial discussion. The probes will only be used as needed if participants do not discuss these areas on their own. This discussion will help determine if the questions on the questionnaire match how the customers think of their experience and what is important to them, and it will help with the content, wording, and ordering of the questions.

C. Probes

1. Initial Contact

- 1 Initial explanation of TAS's role in assisting taxpayers with problems
- 2 Explanation of cause of your problem
- 3 Time it took for TAS to contact you
- 4 Estimate of time it would take to work your issue
- 5 Explanation of TAS's approach to addressing your specific problem

2. Subsequent Actions

- 1 Regular progress reports from your Advocate
- 2 Ease of contacting your Advocate
- 3 Responsiveness of your Advocate to your phone calls
- 4 Clarity of information from your Advocate
- 5 Your Advocate's requests for additional information or materials for your case
- 6 Explanation of what caused your problem

3. Closing Actions/Outcome

- 1 Notification of the outcome of your case
- 2 Was your issue resolved by your Advocate?
- 3 What should your Advocate do if your issue cannot be resolved?
- 4 Length of time from start of case to final outcome(s) of your issue(s)
- 5 Information on what to do if your issue was not resolved
- 6 Getting all your questions answered before your case was closed
- 7 Independence of TAS in working your issue – how important is it to you that TAS is independent of the IRS? What does it mean to you that it is independent? How should this independence be conveyed to you?
- 8 Being treated fairly

4. Taxpayer Advocate Employee

- 1 Care shown by your Advocate in helping you with your problem
- 2 Knowledge of your Advocate: What type of knowledge do you expect your Advocate to have? General tax knowledge? Knowledge about tax laws specific to your situation? Knowledge how to navigate the various IRS functions for you?

5. Communication from Your Advocate

- 1 Method of communication: How do you prefer to receive communication from your Advocate? Letters, phone, email, etc.? Do you prefer one type of communication over another for status updates or the closing contact?

1 Clarity and usefulness of communication: What makes written materials from TAS helpful or understandable?

D. Specific Survey Questions: Cognitive Testing

Now I'd like to focus on some questions that we are thinking of including in a TAS telephone survey. The survey asks taxpayers or their representatives about their experience with TAS, and their level of satisfaction with the services it provides. TAS uses the survey results to identify specific areas where it can improve its services. I will read each question then pause to get your thoughts on the question's meaning and importance to you, and whether or not the wording is easy to understand. We are not interested in your actual answers to the questions at this time.

[NOTE: these survey questions are from the TAS suggested survey questionnaire revisions.]

1. The first question is "How satisfied are you that your Advocate did his or her best to solve your problem?" What does "did their best" mean to you and is this important to you? *[Moderator: Open Discussion] Reference – Q7b.*

2. The second question is "How satisfied are you that your Advocate stayed with you every step of the way?" What does "stay with you every step of the way" mean to you and is this important to you? *[Moderator: Open Discussion] Reference – Q7c.*

3. The next question is "How satisfied are you that your Advocate took responsibility for getting your problem solved?" What does taking "responsibility" mean to you and is this important to you? *[Moderator: Open Discussion] Reference – Q7e.*

4. The next question is "How satisfied are you with your Advocate's responsiveness?" *What does responsiveness mean to you and is this important to you? [Moderator: Open Discussion] Reference – Q7g.*

5. The last question is "How satisfied are you that your Advocate treated you fairly?" What does being treated "fairly" mean to you and is this important to you? *[Moderator: Open Discussion] Reference – Q10d.*

E. Demographic Questions

Imagine you're taking a customer satisfaction survey for TAS over the phone. How would you feel if they asked demographic questions such as age, income, or marital status with answer response categories, such as age 31 to 40 or \$25,000 to \$50,000? Would you be willing to answer this type of question? Why or why not?

F. Wrap-up

Do you have any final advice for TAS regarding how they can improve their service or final comments on areas of service that are important to you?

Those are all the questions that I have today. I want to thank you and TAS 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.

IRS TAS
Phone Focus Group Recruiting Guide

[Recruit 2 groups of taxpayers and 1 group of tax professionals (noted in sample file).]

INTRO1.

Hello, this is , calling from Pacific Market Research and Pacific Consulting Group on behalf of the IRS. May I please speak with (name from phone file)?

01 Yes, respondent available

02 No such person (Thank and Terminate)

03 Respondent not available/Not a good time (Set time to call back)

98 REFUSED (SELECTED RESPONDENT)

99 REFUSED (NON-SELECTED RESPONDENT)

T TERMINATE

INTRO2.

The Taxpayer Advocate Service is an independent organization within the IRS which helps taxpayers resolve problems with the IRS. Have you worked with the Taxpayer Advocate Service?

01 Yes

02 DO NOT RECALL / NEVER USED SUCH A SERVICE //Thank and Terminate//

99 REFUSED //Thank and Terminate//

(If tax professional asks which taxpayer this is regarding, say: “this is not regarding a specific taxpayer, just your experiences working with the Taxpayer Advocate Service”)

INTRO3.

The Taxpayer Advocate Service, or TAS (read “tass”) has asked our research firms to gather information about taxpayer [READ IF TAX PROFESSIONAL: and tax professional] interactions with TAS (read “tass”).

We are setting up a one-hour phone focus group interview of [IF TAXPAYER READ: taxpayers] [IF TAX PROFESSIONAL READ: tax professionals] to better understand the service you received and your service needs. We are not concerned with your specific identity or details of your case and will only ask for your first name. This is your opportunity to share your experiences and provide information that will help TAS provide better service.

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 about 6 people. You will not be asked about your specific tax situation,

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only about your experience with the TAS office and 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, and terminate the call]*

_____ No

2. To confirm, does *[date/time]* work for you? This is the only time slot available.

[Recruiter: recruit 10, 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: *[insert number]*

The access code is: *[insert 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 _____

Respondent Email _____

We would also like to give you a reminder call on the day of the group. Can someone from Pacific Market Research 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 1545-1349. 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.

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

Internal Revenue Service,

Tax Products Coordinating Committee,

10 11

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 emailed

_____ Reminder call made

REMINDER CALL

Hello, I'm _____ and I'm calling from Pacific Market Research, may I please speak with _____ (insert name from list). [ONLY CONTINUE IF PERSON NAMED IS ON PHONE.] This is a call to remind you of your participation in the telephone focus group about the Taxpayer Advocate Service, 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.