

Attachment
Approval Request to Conduct Customer Satisfaction Research (OMB #1545-1349)
IRS Large Business & International Division
Customer Experience Qualitative Research 2013

Attachment 1: IRS LB&I Customer Experience Qualitative Research

Recruitment Screener

Recruiting instructions:

- Recruit two groups of 9 taxpayers for six to show (total of 18 for 12 to show). Also recruit 1/3 audited firms (from IRS list) and 2/3 non-audited firms (from 3rd party business taxpayer list)
- Recruit 18 individual participants (six for each industry). Also recruit 1/3 audited firms (from IRS list) and 2/3 non-audited firms (from 3rd party business taxpayer list)
 - Date and times pending OMB approval
- Participants should be head of tax departments at their organizations

The IRS Large Business and International Division is interested in gathering taxpayer feedback on service it provides to corporate taxpayers. We have an opportunity for you to join a 60-minute phone discussion (focus group participants)/individual interview (individuals) with a few taxpayers like yourself. The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801. We'd like to know if you are interested and available to participate.

Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. The information you provide may be disclosed to an IRS contractor when authorized by law. The contractor is required to follow privacy to the extent allowed by law protections required by the Privacy Act and /or Internal Revenue Code section 6103.

[Focus group participants only] The focus group sessions will be recorded, and some IRS research personnel will be listening in, but please keep in mind that the focus here is on your experience and opinions, not on your individual identity. In fact, we will only refer to you by first name and no responses will be tied to any individual.

Your help on this project would be very much appreciated. We are offering \$50 for your time.

1. Would you be interested in participating in this discussion?

a Yes

b No **[THANK AND TERMINATE]**

2. Are you still the individual familiar with taxes for your organization?

a Yes

b No **[THANK AND TERMINATE]**

3. Has your organization been audited by the IRS within the last three years

a Yes *[indicate as audited firm, recruit 6 individuals and 6 focus group participants]*

b No *[indicate as non-audited firm, recruit 12 individuals and 12 focus group participants]*

[Recruiters: please also target an even number of individual interviews across three industries]

4a. *[Focus groups only]* Are available to participate during any of the following times?

Date and time #1 _____

Date and time #2 _____

I also have a dial-in number that I'd like to share with you now. Please dial: (TOLL-FREE NUMBER) and use attendee access code: (ACCESS CODE)

4b. *[Individual interviews only]* When are you available during the following timeframe?

Offer three-week timeframe. Record desired interview date and time: _____

We also need your mailing address to send the honorarium amount and possible advance reading materials to. Which address shall we use?

Mailing address: _____

Thank you for agreeing to participate! We will also give you a reminder call prior to the focus group.

The Paperwork Reduction Act required that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. Also, if you like, I can give you a name and address where you can send comments and questions regarding this process or suggestions for making it simpler.

Send your comments and suggestions to:

Internal Revenue Service
Tax Product Coordinating Committee
1111 Constitution Avenue NW
Washington, DC 20224

Attachment 2: IRS LB&I Customer Experience Qualitative Research

Discussion Guide

Overview

Hello, I'm Elaine Chan from Pacific Consulting Group. Our firm has been contracted by the IRS to conduct this research about how to improve IRS services provided to mid and large-sized businesses. I will moderate our discussion today. First, I would like to thank all of you for calling in today. Our discussion will take about one hour. There are no right or wrong answers and I would like to know your real attitudes, so please be as open and frank with me as you can – don't hold back any of your opinions or suggestions. I am recording this session so I don't have to take notes while we're speaking, but please keep in mind that my focus here is on your experiences and opinions, not on your individual identities.

This is an opportunity for you to provide input about your experience working with the IRS and to make suggestions specifically on how to improve that experience.

Before we begin, I am obligated to read a privacy statement to you. The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801.

Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. The information you provide may be disclosed to an IRS contractor when authorized by law. The contractor is required to follow privacy to the extent allowed by law protections required by the Privacy Act and /or Internal Revenue Code section 6103.

Introductions

[Moderator: Gather responses in a roundtable fashion]

To get started, let's introduce ourselves. Please tell us your first name, your job title and years of experience working in your role as head of taxes at your organization. Let's start with.....

Discussion

First, I'd like to ask each of you to please describe the major steps you undertake throughout the year leading up to, including and following the filing of your U.S. tax return.

1. You have mentioned the steps of *[Moderator, cite steps mentioned by participants]*. What were your goals for each of the steps; in other words, in your ideal world, what would you have achieved during that step?
2. Some corporate [Tax Directors, CFOs, CPAs] say that administrative burden – the time it takes to retrieve documents, get answers and overall interact with the IRS – is an area in which they would like to see improvement.

- a. What are your views?
 - b. Where specifically do you see the most administrative burden, thinking about the last two years?
 - c. Please describe what you typically go through that is burdensome.
3. In addition to reducing the amount of time involved in all the pre-filing, filing and post filing steps, how else can your overall experience be improved?
4. You mentioned the area of *[Moderator, cite areas mentioned]* as a place for improvement. Let's explore this in more depth.
 - a. What are you trying to get done, how are you viewing this step?
 - b. What is the IRS doing that helps?
 - c. What is the IRS doing that is not helping?
 - d. What is missing?
5. *[Moderator, repeat # 4 line of questioning for other areas mentioned as an area of improvement]*
6. For those of you whose organizations have been audited by the IRS, let's go into more depth on this particular experience and see if we can construct an overall map of your experience.
 - a. Did you have any pre-conceived notions of what to expect going into the audit?
 - b. Where did you get those ideas or thoughts?
 - c. What did you want to happen in the kick off of that exam?
 - d. Why (did you want that to happen)?
 - e. What actually did happen?
 - f. As a result of that first step, what did you want to happen next?
 - g. What actually did happen?
 - h. How did it impact you?
 - i. Please describe the next step after the kick off of the audit.

[Moderator, repeat questioning of experience through to the impact of the audit on the following year tax planning activities.]

7. For each of you, how would rate your exam experience of the audit team in..
 - a. Identifying and sticking with focused issues?
 - b. Explaining the issues and collaborating with you on the most expedient way to get information to the IRS to resolve them?
 - c. How the audit team worked with you and your team in a way that signaled collaboration? Please explain your rating.
8. For those who have never audited by the IRS, let's discuss the services the IRS provides to assist with tax filing.
 - a. Are you aware of the CAP program?
 - b. What is CAP's intention?
 - c. How do you think it achieves those intentions?
 - d. What is missing (from the CAP program)?

[Moderator, repeat questions for each of 5 major programs, including overall technical guidance services]

9. Now, I'd like to show you three concepts that are hypothetical ideas around how to assist corporate taxpayers with the IRS experiences. They are not intended to represent actual services, or even a direction that the IRS may go in, but contrasting ideas that we have put together to understand taxpayer views.
 - a. First, let's discuss Concept A: Transparency Incentives. What do you think this means? What do you like about it? What don't you like about it? What suggestions do you have for improving it?
 - b. Now, let's look at Concept B: "Turbotax" Technical Guidance Resource. What do you think this means? What do you like about it? What don't you like about it? What suggestions do you have for improving it?
 - c. Finally, let's review Concept C: One IRS – Your Case Team. What do you think this means? What do you like about it? What don't you like about it? What suggestions do you have for improving it?

Wrap Up/Thanks

Those are all the questions that I have for this session today. Are there any other suggestions for how the IRS can improve service to corporate taxpayers like you? Your feedback has been very helpful. Thanks and have a nice day.

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 scheduled for (DAY DATE at TIME). The dial in number is: XXX-XXX-XXXX. The access code is: XXXX#. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.