

## **2012 IRS Reporting Compliance PWS – Optional Task 7 FINAL Moderator’s Guide**

### **A. Welcome and Introductions:**

Hello, my name is John Hurley. First, I would like to thank all of you for calling in today. I work for ICF International, a research firm located in the Washington, DC area. We’ve been selected by the Internal Revenue Service (IRS) to conduct a series of focus groups with customers, including this one. I will be moderating our discussion today.

You were all invited to participate in this focus group because you have each interacted with the IRS in the past year or so to resolve an issue regarding your tax return. In addition, you each responded to a Customer Satisfaction Survey about your experience with the IRS during this process. At the end of the survey, you volunteered your name and contact information and indicated you would be willing to take part in additional research on tax-related issues. Today’s focus group is part of that additional research.

Our goal in today’s focus group is to get a better understanding of your experiences as a customer of the IRS, especially as it concerns the description you were given of the process you would be going through. The IRS hopes to make improvements to its processes and procedures based on what we learn from you today.

### **B. Ground Rules**

There are a few more things to mention before we begin.

- Our discussion will take about an hour. Please be as open and frank with me as you can. Your comments and suggestions are very important to us.
  - Your participation in the group is completely voluntary. I’d like to hear from everyone in the group but you don’t have to respond to every question. If I haven’t heard from you in awhile, I may ask if anyone else has something to offer.
  - We promise you privacy to the extent allowed by law. That means we have not and we will not share your identity with the IRS. We will use only first names during this group today. Your name will not appear in the report we write.
  - I’m not an IRS employee nor am I an expert on tax matters, so I won’t be able to answer any tax-related questions you might have. My job as a moderator is to:
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- o Help guide the flow of conversation
  - o Make sure everyone's comments are heard
  - o Ensure that questions about various aspects of the topic are covered
  
  - We will prepare a report to the IRS about the findings of our focus group today. To aid in that, (Name), a colleague of mine at ICF, is listening in to take notes on the discussion. We are also recording the meeting to make sure we have captured everything correctly in our report.
  
  - *(Optional, if IRS observers are on the call.)* We also have some observers from the IRS who are listening to our discussion. They have each signed an observer confidentiality form stating that they will not discuss the identity of participants or what was said by individual participants with others who are not listening to our discussion. They will know only your first names. They want to hear what you have to say about the topics we'll discuss, but we don't want you to feel constrained by their presence. Is that OK?
  
  - To help make sure this discussion goes smoothly, I'd ask that you try and speak one at a time. Until I get to know your voices, I would appreciate if you would say your first name, before offering your comment.
  
  - This isn't an evaluation. There are no right and wrong answers. We expect differences in how people see things, and we need to know about these differences.
  
  - Feel free to disagree or question each other. The purpose of a group session is for us to learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.
  
  - Before we get started, if you have a cell phone, please turn it off or vibrate.
  
  - The Office of Management and Budget requires that we get their approval for any study that involves the public. The IRS has been granted approval. Their approval number for this project is 1545-1349.
  
  - If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, you can write a letter to the IRS. Would anyone like the address to use?
    - o (If yes, to the address question.) Please send your letter to the IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.
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### C. Informed Consent

We emailed each of you an informed consent that we asked you to sign and return to me. I have just about everyone's ... if you haven't sent yours to me, please do so after our discussion. I just want to go over some of the key points on the consent form to make sure we are in agreement. (*Review consent form, emphasizing audio taping, privacy, and use of first names only.*)

### D. Introduction of Participants

There are (correct number) of us on this call today. I'd like each of you to introduce yourself to the group by first name only and what state you are calling from. I'll start - my name is John and I'm calling from Maryland. (Wait for each participant to respond.)

### E. Focus Group Discussion

1. Thanks. Let's begin. We'll start by asking about your experiences with the IRS. Although your experiences will be different, depending on the nature of your issue, there should be some common features. Without divulging any specifics about your case, please answer as best you can the questions I will ask about the communications between you and the IRS as you resolved your particular issue.

Again, say your first name before offering your comments.

*(The purpose of this question is to establish in their minds the key steps of their experience.)*

- How were you notified by the IRS about your issue?
- What did you do when you received the letter?
- How soon afterwards did you first call the IRS toll-free number?
- What were you told by the IRS representative about how your issue could be resolved?
- Did you call the toll-free number again?
  
- Were your second and any subsequent calls helpful in resolving your case more quickly, or more easily?
- How so?

*Additional Probing questions:*

- What came first?

- What happened next?
- After that?
- Was there anything else?

*(Moderator summarizes the common steps in the group's individual experiences, and points out the outliers – the steps which were experienced by just a few or only one participant.)*

2. I now have a couple of questions from the survey you completed following your interactions with the IRS. The survey asked, "How much do you agree with the following statements?" You were then asked to rate each statement from "Strongly Agree" to Strongly Disagree".

The first statement was "I received an adequate description of the process to resolve my possible discrepancy."

Did you receive up front any description of the process you would be going through with the IRS to resolve your possible discrepancy?

*Possible answers:*

- Yes
- Yes, but not complete and/or not accurate
- No
- I don't know

*(Wait for the answers from all 8 people.)*

Follow-up: "For those of you who said "Yes", do you recall how you received the description of the process to resolve (your) possible discrepancy?"

*Possible answers:*

- From a letter from the IRS I received in the mail.
- From an IRS representative on the toll-free number.
- From some other source (identify the source)
- I don't recall.

3. Thank you. Let's consider the second statement. "My experience reflected the described process".

We've reviewed the experiences each of you had. We've also talked about the communications from the IRS which described the process you could expect to go through. Comparing your experience to the IRS's description of what to expect during the process...

- Did the description of what should happen match your experience of what actually did happen?
  - If not, was the IRS's description...
    - a. Incomplete? (things happened that you were not aware would happen) What was missing from the description?
    - b. Inaccurate? (things happened that were different than what you had been told would happen/not happen)
  - For those of you who found that the description did not match your experiences, did this lead you at any time during the process to call the Toll-Free number?
  - If Yes, did your call result in a more complete or more accurate understanding of:
    - a. The process the IRS would be following to resolve the issue.
    - b. What else, if anything, you needed to do to resolve the issue
4. Now let's talk about some other possible ways - Alternative Channels of Communication - beyond calling the IRS that you might be able to use to receive information about the process you went through.
- a. Online Portal
    - If there was an online tool/portal that was easy to use, would you consider using this to get information before you called the IRS?
    - What would motivate you to use it?
    - What concerns/barriers would you have about using it?
    - Security concerns?
    - Accuracy?
  - b. Email
    - If Email was broadly available, would you consider using this to get information before you called the IRS?
    - What would motivate you to use it?
    - What concerns/barriers would you have about using it?
    - Security concerns?
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- Accuracy?
- c. The IRS website—www.irs.gov—currently offers several resources for taxpayers to gather information about their return. One of these is “Where’s My Refund?”
- Has anyone used this channel to get information about the status of their return?
  - If so, what made it attractive to use
  - What drawbacks, if any, did you experience?

#### **F. False Close**

*(Only if there are IRS observers on the call)* At the beginning of the session I mentioned that we have some people from the IRS listening to our discussion. If this was an in-person focus group I’d step out of the room and check with them to see if they have any additional questions. Since I can’t do that, I’m going to put you on mute for a minute and check my email to see if anyone has sent me a follow up question. I’ll be right back.

#### **G. Closing**

Thinking about our discussion today, is there anything else you would like to share regarding the IRS’s procedures or about the customer satisfaction survey?

#### **H. Thank you...**

On behalf of the IRS, I want to thank you very much for sharing your feedback with us. We really appreciate your time.

*(If incentives are offered)* In the next 2-3 weeks, you should receive a check in the mail from ICF. If you don’t receive, please contact me either by phone or email.

### **W&I Reporting Compliance Optional Task 7 Focus Group - SCREENER**

#### **Background**

Screener for recruiting taxpayers for focus groups to get more in-depth information on topics of interest to the IRS resulting from the Reporting Compliance Customer Satisfaction Surveys.

**Target Group:** Taxpayers who participated in one of the 2011 Reporting Compliance mail customer satisfaction surveys (AUR, CCE, ISP). Each of these taxpayers indicated their willingness to participate in future research at the end of the survey and provided their phone number and/or email address to be contacted.

**Scope:** Four focus groups – three of the groups will be limited to customers from one of the three Reporting Compliance functions (AUR, CCE, ISP). The fourth group will include a mix of customers from all the functions. Each focus group will be limited to 8 customers and will be scheduled for 60 minutes.

### **SCRIPT**

Hello, my name is \_\_\_\_\_ from ICF International calling on behalf of the Internal Revenue Service. ICF is a market research firm working with the IRS to help them improve the service they provide to taxpayers and taxpayers like you. As part of this effort, ICF conducts regular customer satisfaction surveys with taxpayers.

We are contacting you today because we are looking for participants in an upcoming focus group conducted by phone. You indicated in the past that you may be interested in participating in this type of research.

(Note to recruiter: If respondent asks where we got their contact info from tell them: “At the end of the IRS Customer Satisfaction survey that you took, you were given the option to provide your contact information if you were interested in participating in future research.”)

1. Would you still be interested?
    - A. Yes – Continue with Q2
    - B. No - Thank and Terminate
    - C. Maybe- (Asks for more information)  
*Response:* I'll be happy to share that with you in just a minute. But so as not to take your time, let me first ask a couple of more questions to see if you qualify for this research.
  2. Have you called one of the IRS toll-free lines at any time within the past year to ask a question or get information concerning your tax return or other tax matter?
    - A. Yes – Continue with Q3
    - B. No - Thank and Terminate
  3. Do you feel that you can recall this experience well enough to answer a few questions on your experience process?
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- A. Yes – Continue with Q4
- B. No - Thank and Terminate

4. Great! This research will ask for your opinions on a few topics raised in the Customer Satisfaction survey instrument which you completed in the past. The focus group will last for one hour. It is scheduled for (Time) on (Day and Date). Will that be convenient for you?

- A. Yes – Go to 6
- B. No - Continue with Q5.

5. *(If Focus Group 4 still has room for more participants, continue to try to recruit for FG 4.)*

I understand. We are also recruiting for a very similar focus group which is scheduled for (Time) on (Day and Date). Would that work for your schedule?

- A. Yes – Continue to 6
- B. No - Thank and Terminate

(NOTE: If the customer is willing to participate but cannot at the scheduled times available, ask:

I'm sorry to hear that the focus group will not fit into your schedule. Would you like us to keep your name and contact information to get in touch with you if another research project should be scheduled?)

6. Let me give you some more information about the focus group. It will take about 60 minutes to complete. There will be up to eight customers of the IRS including you on the call. We will provide a special toll-free telephone number and password for you to call to connect with the group. Your identity will not be shared with the IRS or other agencies. Your participation is voluntary, but your help on this project would be very much appreciated.

Would you please provide us with your email address so that we can send you the directions for calling in to the focus group? The email will also include a document detailing your understanding of the privacy involved. We ask that you please review it before our call. We will also send a courtesy reminder email a day before the focus group.

[Record Email Address]

Thank you. We look forward to speaking with you on (DATE) at (TIME). Have a good day.

## Observer Privacy Form

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ICF International is conducting focus groups as part of a research study for the IRS. Due to concerns about protecting the privacy of participants and fostering an atmosphere of respect for participants, it is important for all IRS employees who observe the focus groups agree with the following conditions:

- The moderator will ask permission of the participants for the IRS observer(s) to be on the call. Should the participants object, the moderator will ask the IRS observer(s) to disconnect from the call.
- Observers are present to observe only and not to take part in the focus group process or to interact with any of the participants, unless specifically requested to do so by the ICF moderator.
- Once the focus group begins, please put your phone on mute for the duration of the time the participants are on the call.
- Except for the participants' first name and the state they live in, observers will not receive personal information (including last name and any other identifying information) about focus group participants.
- To respect participants' privacy, observers should not discuss the identity of participants or what was said by participants with others who were not also observers.

Your signature below indicates that you understand and accept these conditions for observing the focus groups.

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

OMB # 1545-1349

## INFORMED CONSENT

ICF International is conducting focus groups with taxpayers on behalf of the IRS to gain feedback on a customer satisfaction survey. The discussion will last less than one hour. The IRS will use the findings from these interviews to improve the survey.

Before you agree to join in this discussion, please review and consider the conditions listed below:

- Participation in this discussion is completely voluntary.
- Any questions you have about the study will be answered before the discussion begins.
- The information you give will be private to the extent allowed by law and your name will not be associated with your answers.
- Your name will not be used in any reports about this group and no quotes will be attributed to you.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason.
- The discussion is being audio-recorded to assist with analysis of data.
- You will receive a monetary stipend of \$40 to compensate you for your time.

Your verbal agreement indicates that you understand the conditions stated above and agree to participate in this discussion group.

I understand and agree with each of the conditions stated above.

Name: \_\_\_\_\_

Date: \_\_\_\_\_

OMB # 1545-1349