

## 2012 IRS Filing, Payment and Compliance PWS – Optional Task 7 FINAL Moderator’s Guide

### Overview

Hello, I’m Beruria Novich from an independent research firm named Pacific Consulting Group and I will moderate our discussion. Thank you all for dialing in today. The topic we’ll be discussing is [CSCO: collection of taxes by the Internal Revenue Service after some sort of compliance review of individual tax information][ACSS: resolving collection issues]. The overall goal of the research is to help the IRS provide better service to customers like you.. As part of our discussion we have sent an example of a typical interim letters that the IRS may send during this process. You should all have that letter in front of you for the beginning of this discussion  
*[Moderator: pause to confirm]*

Our discussion will take about one hour. I would like to know your real attitudes and feelings, so please be as open and frank with me as you can. I 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.

I also want to point out that I am not an IRS employee and there are no right or wrong answers so please don’t hold back any of your thoughts, opinions, and suggestions.

I am recording this session, and we have some IRS personnel listening in to hear your comments first-hand, but please keep in mind that our focus here is on your experiences and opinions. I will be summarizing your comments in a report for the IRS and will not report your individual identities. I want to emphasize that the IRS does not and will not know your individual identities.

### Introductions

*[Moderator: Gather responses in a roundtable fashion]*

To get started, let’s introduce ourselves. Please tell us your first name only and what city and state you are located in.

### CSCO/ACSS Process and Expectations

1. Is this the first time you have owed money to the IRS and received a notice?
2. I’d like each of you to describe the process and steps you took to resolve your collection issue, from the time you first received a notice from the IRS to the time you resolved the issue. (Including calls, letters, faxes, etc.)
  - a. What was the issue that led to the IRS notice or letter?
  - b. Were the letters valuable to you?
    - i. What would have made it more valuable?
  - c. Did you call the IRS?
  - d. Did the IRS call you?
  - e. Was your issue handled on the call or did you need additional contact?

3. Did this process meet the expectations you had when you first received the notice?
  - a. What were your expectations?
  - b. If not, why not?
  - c. Were they met? If, not, How weren't they met?

### Letters

4. Did you receive an IRS letter similar to the sample letter we mailed to you?
  - a. If yes, please think back to when you received this letter.
    - i. What was your reaction to the letter? Did you appreciate receiving the letter? Did it help in having to wait for a response from IRS?
    - ii. Did it keep you from calling? If you called after you received the letter, what caused you to call?

Please everyone read the letter

- i. In your own words, what is the letter trying to communicate?
- ii. What specifically is helpful in the letter?
- iii. What if anything is confusing? Again please be specific.
- iv. How would you respond to this letter? Would you call, if so when (immediately or later)? Would it keep you from calling?

### Items with High Dissatisfaction

5. Length of Process  
People taking the survey are expressing dissatisfaction with length of the process-
  - a. How long did you expect the process to take when you first started?
    - i. Why did you think this (from who or where?) [*Probes: tax professional; friend or family; IRS toll free phone line; IRS agent; IRS website*]
  - b. By the end of the process did you feel it was the right amount of time for your issue or was it too long?
  - c. Did you receive any updates from the IRS during the process?
    - i. [*If yes*] Did the updates help?
      1. How would you improve them?
    - ii. [*If no*] Would you have wanted to get updates?
      1. What would you have wanted in an update?
  - d. [*If too long/dissatisfied or neutral group*] What specifically about the length of time lead you to give a low rating on the survey? What should be improved?
  - e. [*If right amount of time/satisfied*] What about the length of this process made you satisfied? (*probes: very short, kept updated, shorter than expected, etc.*)
6. Consistency of Information [*ask for both ACSS and CSCO*]
  - a. How would you describe the consistency of information you received from the IRS?
  - b. What types of inconsistent information did you receive, please be specific. Probe: Did a letter say something different than what you were told on telephone? Where

you told different things on different calls- if so did you call different numbers or were these calls to the same number?

- i. How could it have been improved? What would you have wanted to be done differently?
  - c. *[If satisfied]*. Can you please explain what specifically you were satisfied with regarding consistency of information?
7. Explanation of actions taken by IRS  
Survey question asks you to rate your satisfaction with the explanation of actions taken by the IRS
- a. What were you thinking about when you answered this question or if you don't remember the survey what are you thinking about now?
  - b. How did you receive the explanation?
  - c. What did you want to know that you were not told?
  - d. How could the IRS improve in this area? What would you have wanted to be done differently?
  - e. *[For satisfied groups]* Why did you say you satisfied with this on the survey?
    1. What worked well in your case?

### **Recommendations**

Finally, are there any other elements of service provided by the IRS's [CSCO: Collection Notice operation][ACSS: IRS' Automated Collection System Support] that could be improved which we have not discussed?

### **Wrap Up**

Those are all the questions that I have for this session. I and the IRS thank you for participating in this discussion. PCG will be sending a \$40 token of our appreciation in the mail within two weeks. If, by chance, you do not receive the check in the mail or have any questions about it you can reach me, Beruria, at 650.327.8108.

Thank you for participating and enjoy the rest of your day.

**W&I Filing, Payment and Compliance Optional Task 7  
Focus Group - SCREENER**

IRS W&I  
Filing and Payment Compliance (CSCO & ACSS)  
Phone Focus Group Recruiting Guide/Screeners and Reminder  
July, 2013

INITIAL CALL

Hello, I'm \_\_\_\_\_ and I'm calling from Pacific Market Research. May I please speak to \_\_\_\_\_?

During the past year you participated in an IRS customer satisfaction survey and indicated you would be interested in participating in future research efforts. We are calling to set-up a one-hour focus group phone call to discuss your interaction with the [CSCO: Collection Notice Operation of the IRS/ACSS: IRS' Automated Collection System Support]. This is NOT a call about your specific case. Participation in the focus group will give you an opportunity to tell the IRS about your service experiences and the group can share their ideas for service improvements.

First, can you confirm that you completed an IRS customer satisfaction survey within the past year?

1. Yes (Continue)
2. No (Thank taxpayer for their time, and hang up)

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 \$40

The focus group will be held via telephone on [insert possible days]. All participants will call in to an 800 number to join the conference call. The discussion will last about one hour. You will be joined by a group of about six people who, like you, have experience with [CSCO: Collection Notice Operation of the IRS/ACSS: the IRS' Automated Collection System Support process]. You will not be asked about your specific tax situation, only about your experience with this process.

1. Are you interested in participating?

Yes.....1 [Continue]

No..... 2 [Thank taxpayer for their time, and end call]

2. The date and time for the session is:

- CSCO Satisfied (based on prior survey results): Time 1
- CSCO Dissatisfied (based on prior survey results): Time 2
- CSCO Neutral (based on prior survey results): Time 3
- ACSS Satisfied (based on prior survey results): Time 4
- ACSS Dissatisfied (based on prior survey results): Time 5
- ACSS Neutral (based on prior survey results): Time 6

3. [Recruiter: note male or female]

\_\_\_\_\_ Male  
\_\_\_\_\_ Female

We are delighted that you will participate in our group. The dial in number is: 1-877-668-4493. The access code is XXXXXXX.

Before the discussion, we will be mailing or emailing you a sample letter that someone in your situation might receive and we will discuss how clear and helpful it is. Please have that on hand for the discussion as well.

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 Address \_\_\_\_\_

Preference for sending sample letter: Mail or Email? \_\_\_\_\_

We would also like to give you a reminder call on the day of the focus group call. Would we reach you at this number or another? [record number \_\_\_\_\_]

The Paperwork Reduction Act requires 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 an address where you can send comments and questions regarding this process or suggestions for making it simpler.

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

Internal Revenue Service  
Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Avenue NW  
Washington, DC 20224

Thank you and have a nice day. We look forward to speaking with you on DAY DATE TIME.

-----end conversation-----

For record keeping:

\_\_\_\_\_ Confirmation letter mailed or faxed  
\_\_\_\_\_ Reminder call made

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 (REFER TO DATE, TIME ABOVE) The dial in information is (REFER TO INFORMATION ABOVE). Have you received the letter that we mailed/emailed for the discussion? (IF NOT, RESEND). Please have that letter on hand for the call. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.