

Attachments to Supporting Statement, Approval Request to Conduct Cognitive and Psychological Research for TAS Focus Groups OMB (Control Number: 1545-1349)

February 7, 2014

Document One-IRS TAS Phone Focus Group Recruiting Guide (Pages 1-4)

Document Two-IRS Taxpayer Advocate Service Focus Group Moderator's Guide (Pages 5-12)

Document One

**IRS TAS
Phone Focus Group Recruiting Guide**

- Group 1:
 - Received relief
 - Satisfied taxpayers only
- Group 2:
 - No relief
 - Satisfied taxpayers only
- Group 3:
 - No relief
 - Dissatisfied taxpayers only

INTRO1.

Hello, this is _____, calling from Pacific Market Research and Pacific Consulting Group on behalf of the Taxpayer Advocate Service. The Taxpayer Advocate Service has asked us to contact taxpayers to participate in a customer satisfaction focus group. May I please speak with (name from phone file)?

- 1 Yes, respondent available
- 2 Hold, respondent coming to phone (Repeat first 2 lines of Intro 1)
- 03 No such person (Thank and Terminate)
- 04 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//

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INTRO3.

The Taxpayer Advocate Service, or TAS (read "tass") has asked our research firms to gather information about taxpayer interactions with TAS (read "tass").

We are setting up a one-hour phone focus group interview of taxpayers to better understand the service you received and your service needs. We are not concerned with the specific details of your case and will only use your first name during the meeting. 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, only about your experience with the TAS office and process. Would you be able to participate? *[If no, thank them and terminate the call]*.

1. Are you or is anyone in your immediate family an employee of the IRS?

_____ Yes *[explain, thank, and terminate the call]*

_____ No

If terminated *explain*: "I'm sorry but you are not eligible to participate in our focus group. Thank you for your time."

2. To confirm, does *[date/time]* work for you? This is the only time we are conducting the focus groups.

[Recruiter: recruit 10, mix males and females]

_____ Yes

_____ No *[thank, and terminate the call]*

3. *[Recruiter: note male or female]*

_____ Male

_____ Female

We are delighted that you will participate in our group.

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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,
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

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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.

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February 7, 2014

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Document Two

**IRS Taxpayer Advocate Service
FOCUS GROUP MODERATOR'S GUIDE
Background**

Pacific Consulting Group (PCG) will moderate three telephone focus groups of the Taxpayer Advocate Service (TAS) customers. The benefits of phone groups over in-person groups are that they are more cost-effective and can include people from across the country. Phone groups are one hour long and include about six participants.¹ PCG will recruit about nine participants to ensure six participants for each focus group. The three focus groups include:

- Group 1:
 - o Received relief
 - o Satisfied taxpayers only
- Group 2:
 - o No relief
 - o Satisfied taxpayers only
- Group 3:
 - o No relief
 - o Dissatisfied taxpayers only

Goals of the Groups

The goals of the focus groups and the moderator's guide are to learn about TAS's customers':

1. Understanding of advocacy and the role of the "Case Advocate",
2. Expectations when they came to TAS,
3. Expectations changing while working with TAS, and if so why, and
4. Thoughts about how TAS can improve its communications and service to better meet expectations.

Group members will be asked to discuss what they think of when they hear the term 'advocacy'. Group members will be asked to discuss what their expectations were when they either reached out to TAS or were referred to TAS (but not discuss specifics about their case). Group members will also have the opportunity to share whether TAS met their expectations and if not how could TAS have met them.

¹ By contrast, in-person groups are usually two hours long with 10 participants.

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The contractor will use the Moderator's Guide as the foundation to develop the Screener's Guide used by the focus group moderator. The guide includes two 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. Questions on "hot topics" for focus group feedback - 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. I would like to thank all of you for calling in today. You are here today because you had a tax case worked by the Taxpayer Advocate Service, which I will refer to as TAS from this point on.

We would like for you to think about your opinions of TAS and not your opinion regarding tax laws in general or other areas within the IRS. As TAS's mission statement says, *TAS is an independent organization within the IRS, who helps taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.*

Our discussion will focus on:

1. Your understanding of advocacy and the role of the "Case Advocate",
2. Your expectations when you came to TAS,
3. Whether your expectations changed while working with TAS, and if so why, and
4. Your thoughts on how TAS can improve their service to better you're your expectations.

There are some **ground rules** I would like to go over.

- **There is no right or wrong answer.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view.

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- We will talk for about **1** hour. I will be **watching our time and directing our conversation**. At times, I may need to interrupt the conversation and move on to a different topic since our time is limited and we have a lot of material to cover.
- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
- 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 your opinions, not on your individual identities. While in the group we will only use your first name, and our summary report will not include any names.
- Please remove all distractions, use the mute button when not speaking and consider **turning off any cell phones** and/or beepers.

A. Introductions

[Moderator: round table]

Before we start with specific questions, I'd like you to tell me your first name, and in what part of the country you are located? 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. Understanding of Advocacy and Customer's Expectations *[Moderator: allow each person to fully discuss primary question; to ensure everyone answers use probe questions as example to engage respondent.]*

1. When you first learned about TAS or heard your problem was being referred to TAS, what did you expect TAS to do for you?

Probe: Did you expect a knowledgeable Case Advocate who:

- Would listen to your problems,
- Would help you understand what needs to be done to resolve the problems, and
- Would be with you every step of the way until your problem was resolved.²

2. What information were your expectations based on?

Probe: Was your expectation based on what you:

- Were told by the person referring you,
- Read on the website or material from an outreach event, or

² URL: <http://www.taxpayeradvocate.irs.gov/About-TAS/Who-We-Are>

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Viewed in a video on the TAS website or social media website, *i.e.*, YouTube?

3. After you first spoke with your assigned TAS Case Advocate, did your expectations of what TAS would do for you change? If so, why and how?

Probe: Did you have a better understanding of the:

- Issues that caused your problem?
- TAS's role in assisting taxpayers with problems?
- Estimate of time it would take to work your issue?
- Explanation of TAS's approach to addressing your specific problem?

4. After your initial communication, what was your impression of TAS and your Case Advocate's commitment to fully resolving your problem? What suggestions, if any, do you have for your Case Advocate to improve their first impression or communications?

Probe:

- Did your Case Advocate seem committed to advocating on your behalf for the best possible outcome?
- Did your Case Advocate verify that they understood your initial problem?
- Did your Case Advocate clearly communicate what they would do to resolve your issue?
- Did your Case Advocate explain how they were working for you? What type of knowledge do you expect your Case Advocate to have?
 - o General tax knowledge?
 - o Knowledge about tax laws specific to your situation?
 - o Knowledge of how to navigate the various IRS functions for you?

5. TAS is exploring using a communication package to those it assists which would include a letter explaining how TAS works and outlining the responsibilities of TAS and of you, the taxpayer. How would you feel about receiving this type of letter?

Probe:

- Would you prefer to get this type of information in a letter before the initial phone call with your Case Advocate or to get it during the initial phone call?
- What type of additional information would you like to see in an initial communication package?

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6. How many times did you speak with your Case Advocate during the course of your case?
7. Did your Case Advocate explain to you your rights as a taxpayer?
8. Do you feel that your Case Advocate had your interests at heart and advocated to the best of their ability for the relief you could get under the law?

Probe: Did the Case Advocate show that they:

- Were concerned about your specific problem,
 - Did your Case Advocate convey a level of confidence that they understood your problem and could solve your problem?
 - Was care shown by your Case Advocate in helping you with your problem?
9. After you finished with TAS, did you feel better about the IRS because of TAS's existence?
 10. About how many letters did you receive from TAS during the course of your case?
 11. Did the Case Advocate's communication efforts reflect their commitment to effectively advocate for you? Do you have any recommendations for how TAS can improve its communications or commitment to advocacy?

Probe:

- Did your Case Advocate's style of communication convey a helpful attitude?
- Did you get regular progress reports from your Case Advocate?
- Was it easy to contact your Case Advocate?
- How responsive was your Case Advocate to your phone calls?
- Was the information you received from your Case Advocate clear to you?
- Did you understand your Case Advocate's requests for additional information or materials for your case?
- How do you prefer to receive communication from your Case Advocate? Letters, phone, email, etc.? Do you prefer one type of communication over another for status updates or the closing contact? Would the ability to use e-mail have enhanced your experience?

Question 12 – 12a for Group 1 (relief satisfied taxpayers, 12b & c for Group 2 (no relief satisfied) and Group 3 (no relief dissatisfied)

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12a. After your case was resolved, did you feel that TAS met your original expectations? In what way?

Probe:

- Did your Case Advocate explain the outcome of your case?
- Did you understand the explanation?
- Was your problem resolved by your Case Advocate?

12b. If your case was not resolved, did you understand why relief was not provided?

Probe:

- Did your Case Advocate explain the outcome of your case?
- Did you understand the explanation of why your case was not resolved?

12c. Was TAS the reason you were not able to get relief? If so, what could TAS have done differently to obtain your relief?

13. What do you think when you hear, "Your Case Advocate did their best to solve your problem?"

Probe: Does it mean:

- Your problem was resolved the way you wanted?
- If not resolved the way you wanted, you were provided with information on what to do?
- All your questions were answered before your case was closed?
- You were treated fairly?

For Group 3 only (no relief dissatisfied)

14. If you are dissatisfied, what could TAS or your Case Advocate have done to improve your satisfaction and why?

Probe:

- Is there other information you would have liked TAS to share with you prior to, during, or after assisting you?

C. IF TIME ALLOWS: Additional Hot Topic Issues

A. TAS, an independent organization within the IRS

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Please think about your experience that led you to the Taxpayer Advocate Service and the actions your Case Advocate took on your behalf.

1. How important is it to you that TAS is independent of the IRS?
2. What does it mean to you that it is independent?
3. How should this independence be conveyed to you?
4. Do you think TAS being independent of the IRS helped in the consideration and protection of your taxpayer rights?
5. If the Taxpayer Advocate Service didn't exist, do you think the IRS could provide the service that TAS did?

D. 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.

H. Final Item to include at end of Screener's Guide to say to Participants

As a government agency we are required to obtain approval to gather information from Taxpayers from the Office of Management and Budget. PCG will include the following at the end of their Screener's Guide and read it to the participants of the focus groups.

OMB approves this data collection. We are required by law to report to you the OMB control number for this public information request. That number is 1545-1349.
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