

**Participant Screener for Appeals
Tax Professionals
2014**

Recruiting Goals

- Two groups conducted over the phone.

In each location the criteria are the following:

- All participants must be able to read, understand, and speak English.
- Recruit for one hour.
- Participants will receive a stipend for their time (\$75).
- Represented taxpayers
- Access to email to receive consent form and call-in information

This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is 1545-1349. If you like, I can give you a name and address where you can send comments and questions regarding these time estimates or suggestions for making this process simpler.

*Internal Revenue Service
Tax Products Coordinating Committee
1111 Constitution Ave, NW IR-6526
SE:W:CAR:MP:T:T:SP
Washington, DC 20024*

Table 1: Focus Group Specifications

| Type of Case Represented | Location | Date | Time | # of Recruits | Participants |
|--|---------------------------------|-----------------------|-------------|----------------------|---------------------|
| Collection (Individual Taxpayers Only) | Mix of time zones (if possible) | 10/28/14, Tuesday | 2:00P M | 8 | 6-8 |
| Examination (Business Taxpayers, Excluding CIC, Only) | Mix of time zones (if possible) | 10/30/14, Thursday | 2:00P M | 8 | 6-8 |

Participant Screener for Tax Professionals Focus Group

Hello Mr./Ms. _____, my name is _____. I'm calling from ICF International on behalf of the Internal Revenue Service or IRS. We are conducting a paid study to ask your opinion about the experience you recently had with IRS Appeals.

Recently you may have participated in a study conducted by my company, ICF, asking about your experience with IRS Appeals. At that time you indicated you would be interested in participating in follow-up research. We would like to obtain additional feedback from you in a focus group setting about your experience to help the IRS make improvements to the appeals process.

The study will consist of a focus group that will take place on the **phone** on <date> at <time>. The session will last about 1 hour. If you are eligible and decide to participate, you will receive an honorarium of \$75. The focus group discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. Would you be interested in participating?

() Yes-Continue

() No. Terminate: Thank you for your time. Have a good <day/evening>.

[If YES above] – I'd now like to ask a few questions to see if you meet the criteria that the focus group is looking for.

Screening Questions

Q1. Are you the person who worked directly with the IRS on the appeal? [If needed for clarification: You would have worked on behalf of an <individual/business> through the IRS Appeals Office.]

[If person contacted does not know if they are the correct person, describe the appeals process in more detail (Appeals is independent of any other IRS office and serves as an informal administrative forum for any taxpayer who disagrees with an IRS determination. Appeals provides a venue where disagreements concerning the application of tax law can be resolved on a fair and impartial basis for both the taxpayer and the government. The mission of Appeals is to settle tax disagreements without having to go to the Courts and a formal trial.)]

Yes -> continue

No -> [Thank and terminate.]

Q2. At this time we are only interested in cases you have represented for <individual/business>. Can you confirm you represented an <individual/business> in the Appeals Office in the last year?

- Yes -> continue
- No -> [Thank and terminate.]

Great! I want to reiterate that we will not be asking for you to provide specific information regarding the individual you represented or their case. We will seek your perspective on what it was like to work with the IRS during the appeals process.

The focus group will be held on <day/date> at 2:00PM Eastern Standard Time. The focus group will be conducted over the phone and last approximately 1 hour. Again, while your participation is voluntary, we are offering \$75 cash as appreciation for your participation.

Q3. Do you think that you will be able to participate?

- Yes -> continue
- No -> [Thank the person for his/her time]

I'm glad that you will be able to join us!

I would like to send you a confirmation e-mail and instructions for how to call toll-free into the group. Additionally, in order for you to receive your honorarium we will need a mailing address where you would like to receive it. In order to do so, could you please tell me your e-mail and address (or fax number) and a phone number where you can be reached. Your e-mail address will only be used for reminders, call-in information, and a consent form. Your mailing address will only be used for mailing the honorarium of \$75.

Name: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone: _____
 Email: _____
 Date of focus group: _____ Time: _____

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call [recruiter] at [telephone number] if this should happen. We look forward to speaking to you on <day/date> at 2PM Eastern Standard Time. We will call you one day before the phone conference to remind you.

Informed Consent

Discussion about IRS Appeals Experience

As part of a research study for the IRS Appeals Division, ICF International is conducting this focus group to obtain your feedback on the Appeals process in order to make improvements.

You have been invited to participate in a telephone discussion that will last no more than 1 hour with a representative of ICF. The IRS will be using these findings to improve tax forms and publications. A report of the results from all of the discussions will be prepared by ICF for IRS.

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

- Your participation is completely voluntary.
- Although we believe that participation in this focus group poses little or no risk to you, some people may feel a little anxious about the discussion. You can choose not to answer any questions you do not want to answer.
- The session is tape recorded and we will have a notetaker. During the session, we will not use your last name when there is a need to call on you. Also, your name will not be used in any reports written later. Tape recordings will be handled so that only the people working on this project will have access to them and they will not be provided to the IRS. The digital recordings will be stored at the ICF office and destroyed after the final report is accepted by our client, IRS Appeals.
- You will receive a monetary stipend (\$75) to compensate you for your time. You will receive this in the mail a few weeks after your participation in the focus group.
- You may discontinue participation at any time, either by leaving the focus group or not answering a question, without penalty or loss of benefits.
- Any questions you have about this focus group and the study will be answered before we begin our discussion. Contact information is provided below for any questions that arise after your participation.
 - This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is 1545-1349.

Contact information: If you have any questions or concerns about your participation in this focus group or have any questions about the study, please contact the project manager, Sherri Settle, at 301-572-0342 or sherri.settle@icfi.com.

By signing this document you understand the above and agree to participate in this group.

Print your name: _____ Date: _____

Signature: _____

Appeals Focus Group Reminder Email Script

Dear Mr./Ms. [Last Name],

This email is to remind you of the focus group you signed up for with ICF International on behalf of the IRS Appeals Office. I've attached an Informed Consent form for you to complete. You can print the form and sign it and scan/email back to me or fax it to: 301.407.6501. If neither of these options is possible, please contact me for an alternate option.

We must have your consent form before you participate in the group.
On [day, date] at [time] please dial into the focus group with the following information:

Phone number: 1.877.423.6338

When prompted please enter this passcode: 447415

Please call-in on time, if you call in late, you may not be able to participate in the group. Thank you for agreeing to participate in this focus group; your feedback is very important to the IRS Appeals Office.
If you can no longer participate, please contact me as soon as possible.

Sincerely,

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2014

Introduction [2 minutes]

Hello and thank you very much for agreeing to participate in this focus group. My name is _____ and I work for ICF International, an independent research and consulting firm in the Washington, DC area. The Internal Revenue Service—or IRS—has contracted with ICF to guide a discussion that will help them better understand your experiences when a case you're representing is heard by the Appeals Office. Ultimately, your feedback will help Appeals make improvements to the appeals process.

Since I do not work for the IRS myself, I will not be in a position to answer questions related to your appeal or specific tax case, however please feel free to ask me for clarifications about anything I've said. My role today is to guide the discussion by asking you a series of questions. There are no right or wrong answers to the questions I'm going to ask, I am simply asking for your candid feedback and your participation in the discussion.

I want you to know that there are observers today. Some of these observers work with me at ICF and are taking notes to ensure we get all the information you provide us. There are a few observers from the Appeals Office; they are only observing to hear feedback you have firsthand. They have all signed an agreement not to disclose your names in any way. They will only use the information you provide today in aggregate form, which is the same way ICF will use your information.

Also, we are recording this session today simply for ICF staff purposes to help us write our report. If it is ok, I would like to start the recording now.

*[Moderator: press *22 on your phone once all have verbalized consent. If someone says no, do not record.]*

II. GROUND RULES: [4 minutes]

Moderator to Participants: To make our discussion more comfortable and run smoothly for everyone, there are a number of ground rules I would like to mention.

- A. Before we speak to members of the public we have to obtain approval from the Office of Management and Budget (OMB). The OMB Control Number for this study is 1545-1349. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we can provide this address to you at the completion of our discussion if you would like.
- B. As I mentioned earlier, we are audio recording this session but it is solely for use by ICF staff to help write the report. Once the report is complete, we will destroy the recording.

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- C. Your participation is voluntary but we want to hear from everyone. However, if there is a particular question you do not want to answer, that is ok.
- D. Please speak one at a time.
- E. There are no right or wrong answers, however I want you to be honest and forthright in your responses. But remember that neither IRS nor ICF have a vested interest in receiving any particular point of view.
- F. It is OK to be critical. If you dislike something or disagree with something that is said, I want to hear about it.
- G. The group does not need to reach consensus. Differing opinions are OK, just remember to be respectful.
- H. Please know that any identifiable information used to bring this group together or that you share during the focus group will be removed and destroyed before the information is summarized for future use. In addition, all of your comments and information will be completely private to the extent allowed by law and your name will not be associated with the focus group or research in any way. So please feel free to be candid in your responses.
- I. Because we are in a phone discussion, please state your first name only before speaking. I may remind you of this throughout the group. There may also be times I call on everyone individually.
- J. As I said earlier, all observers have signed non-disclosure agreements.
- K. This discussion will last no more than 1 hour.

III. Purpose [4 minutes]

Again, ICF has been contracted by the IRS Appeals Office to help improve the appeals process. At this stage in our research, we are conducting focus groups with individuals who represented a taxpayer who recently completed a case with the Appeals Office. In our discussion today, we will talk about some of your views and perceptions of the appeal process. With that being said, we are not asking you to give specific details about your client you represented or their case.

Warm-up

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To get us started, let's simply introduce ourselves and where you're calling from.

IV. Expectations and the Customer Experience [45 minutes]

1. I'll call on you one by one. Tell me approximately how many cases you have represented for clients in Appeals and, of those, how many were in the last year.

If you have had more than one case in Appeals, particularly, in the last year, please think about your most recent case

2. The Appeals Uniform Acknowledgement Letter is the initial correspondence in all appeals. Are you familiar with this letter? Are the letter and attachments clear? Why or why not?
 - o Does this letter assist in your understanding of the appeals process? Why or why not?
3. How long did you expect the entire appeals process to take? [Probe: Is this how long your case took?]
 - o When do you believe the Appeals process begins? [Probe: Is it when you file your appeal with Collection or when you were contacted by Appeals?]
 - o What were your expectations regarding how long it would take the Appeals Office to contact you after you filed for an appeal?
 - o Were you informed about how long the process was expected to take? How were you informed?
 - o If there were delays in your case, were these delays explained to you by Appeals?
 - o Do you think the time it took to work your case was reasonable? If no, why not?
4. What kind of information did you receive to have a good understanding of the Appeals process? [Probe: Did you receive letters explaining the Appeals

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process?]

- o Do you feel you received adequate information to understand the Appeals process? If no, what kind of information would you have wanted to receive?
- 5. Was it clear what was expected of you in order to reach an agreeable solution? Why or why not?
 - o Did Appeals request additional information from you for your appeal? Was it clear why certain information was requested? Why or why not?
 - o If you did not reach a resolution, what items could have been made clearer that may have helped you obtain an acceptable resolution?
- 6. Do you feel that the Appeals employee took an impartial/independent approach during the Appeals process? Why or why not?
 - o *[Note to moderator: "Impartial" would be a fresh and unbiased review of facts in the case]*
 - o In situations where the Appeals employee relied on their own judgment in deciding an issue, was that clearly explained to you?
 - o How, if at all, did your experience (with other parts of the IRS that led to the appeal and before coming to Appeals) influence your expectations of the appeals process?
- 7. Did you feel the Appeals employee gave appropriate consideration to the information that you presented?
 - o If not, was it made clear to you why Appeals was not considering this information?
 - o Probe: Did the Appeals employee listen to your concerns and whether or not they had any impact on the outcome of the appeal?
- 8. In the event Appeals advised you that new information was referred to Compliance for investigation, were you afforded adequate time to review and

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respond to the results? Why or why not?

- o Probe: What would be an adequate amount of time to review and respond?

9. Were you satisfied with how the Appeals employee applied the law and policy to the facts in your case?

- o If not, did you disagree with the law or policy itself, or how Appeals applied the law?
- o Did you ask the Appeals employee to provide you with the pertinent citation(s) supporting their determination? [Probe: And was this provided? Was it clear? If no, why not?]

10. Do you believe that the Appeals employee had appropriate knowledge of the collection issue(s)? If no, why not?

- o Did the Appeals employee provide a thorough explanation of payment options, even if they were unable to give you Collection options?
- o If no, why do you think that?

11. Did the Appeals employee adequately explain to you any adjustments that would be made to the tax liability?

- o If not, what should Appeals have done differently to make it clear?

12. Was the Appeals determination implemented in a timely manner? If no, why not?

- o Did you experience a problem/delay with implementation after the appeal closed that required contacting the Appeals Account Resolution unit? How long did it take to get a response from them? Was this timeframe acceptable? If no, why not?

13. Have you ever been contacted for a correspondence appeal and then requested a face-to-face appeal?

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- o If so, why?
- o Would a virtual conference be an acceptable alternative?
- o Are there any times a correspondence appeal is preferred/acceptable?

14. Tell me the most important area Appeals could improve that would increase customer satisfaction. Why do you say that?

False Close [5 minutes]

[Moderator, consult with notetaker and observers for other topics or areas that need clarification if time allows.]

- Any other topics that should be explored with this particular group?
- Any areas that need further clarification?

That's all the questions I have for you. Thank you again for taking time out of your busy schedules. Your participation will be very helpful to the IRS in its efforts to continually improve its appeals process for customers like you.

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If you have had more than one case in Appeals, particularly, in the last year, please think about your most recent case

16. The Appeals Uniform Acknowledgement Letter is the initial correspondence in all appeals. Are you familiar with this letter? Are the letter and attachments clear? Why or why not?

- o Does this letter assist in your understanding of the appeals process? Why or why not?

17. How long did you expect the entire appeals process to take? [Probe: Is this how long your case took?]

- o When do you believe the Appeals process begins? [Probe: Is it when you file your appeal with Examination or when you were contacted by Appeals?]
- o What were your expectations regarding how long it would take the Appeals Office to contact you after you filed for an appeal?
 - o Probe: Does the number of issues involved in your appeal change your expectation as to how quickly the case will be resolved?
- o Were you informed about how long the process was expected to take? How were you informed?
- o If there were delays in your case, were these delays explained to you by Appeals?
- o Do you think the time it took to work your case was reasonable? If no, why not?

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18. What kind of information did you receive to have a good understanding of the Appeals process? [Probe: Did you receive letters explaining the Appeals process?]

- o Do you feel you received adequate information to understand the Appeals process?

- o If yes, what information did you find helpful?

- o If no, what kind of information would you have wanted to receive?

19. Was it clear what was expected of you in order to reach an agreeable solution? Why or why not?

- o Did Appeals request additional information from you for your appeal? Was it clear why certain information was requested? Why or why not?

- o If you did not reach a resolution, what items could have been made clearer that may have helped you obtain an acceptable resolution?

20. Do you feel that the Appeals employee took an impartial/independent approach during the Appeals process? Why or why not?

- o *[Note to moderator: "Impartial" would be a fresh and unbiased review of facts in the case]*

- o In situations where the Appeals employee relied on their own judgment in deciding an issue, was that clearly explained to you?

- o How, if at all, did your experience (with other parts of the IRS that led to the appeal and before coming to Appeals) influence your expectations of the appeals process?

21. Did you feel the Appeals employee gave appropriate consideration to the information that you presented?

- o If not, was it made clear to you why Appeals was not considering this information?

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- o Probe: Did the Appeals employee listen to your concerns and whether or not they had any impact on the outcome of the appeal?
22. Do you believe that the Appeals employee had appropriate knowledge of the corporate industry, issues, and practices? If no, why not?
23. Were you satisfied with how the Appeals employee applied the law and policy to the facts in your case?
- o If not, did you disagree with the law or policy itself, or how Appeals applied the law?
 - o Did you ask the Appeals employee to provide you with the pertinent citation(s) supporting their determination? [Probe: And was this provided? Was it clear? If no, why not?]
24. Did the Appeals employee adequately explain to you any adjustments that would be made to the tax liability?
- o If not, what should Appeals have done differently to make it clear?
25. Tell me the most important area Appeals could improve that would increase customer satisfaction. Why do you say that?

False Close [5 minutes]

[Moderator, consult with notetaker and observers for other topics or areas that need clarification if time allows.]

- Any other topics that should be explored with this particular group?
- Any areas that need further clarification?

That's all the questions I have for you. Thank you again for taking time out of your busy schedules. Your participation will be very helpful to the IRS in its efforts to continually improve its appeals process for customers like you.

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