

FOCUS GROUP MODERATOR'S GUIDE***IRS SB/SE Campus Correspondence Exam (CCE) Customer Satisfaction Survey
Focus Group******Moderator's Guide*****Welcome and Topic Introduction 5 Minutes**

Hello, I'm <MODERATOR>, and I am a researcher with Fors Marsh Group. We receive feedback from people like you to help make products, services, and organizations better.

We've asked you here today to discuss the IRS's audit process.

I want to let you know that I'm not an expert on the topics we will be discussing. I am not employed by the IRS, so please do not feel like you have to hold back on your thoughts to be polite to me. I'm interested in both your positive and negative reactions to the process. My job as a moderator is to:

- Help guide the flow of conversation
- Ensure that questions about various aspects of the topic are covered

There are a few things I'd like to go over to help make our discussion more productive:

- I have a discussion guide in front of me that includes all the points of discussion I need to raise and helps me keep the discussion on track. It is important that we cover all the topics. Therefore, I may have to break off the conversation in order to move on to another area in the guide.
- We are audio recording this session for use in preparing a report with our findings.
- Because we are recording this meeting, I ask that you speak loudly and clearly.
- Please speak one at a time. I want to hear what everyone has to say - either today or when I go back to listen to the audio files to write up the report.
- I want to hear from everyone, but not every person has to answer every question.
- I want to hear a range of experiences, so if you have an opinion different from what most in the group are saying, please don't hesitate to speak up - there are no wrong answers.

- When you do speak, please start by stating your first name so I know who I am speaking with

We have a few more things to cover before we get started:

- Your contributions to our discussion will be private to the extent allowed by law, and your names will not appear in the summary report. Likewise, we will not share any of our discussion from today with others who are not actively working on this project.
- Some people from my team as well as the IRS may be listening in remotely because they want to hear what you have to say about the topics we'll discuss, so please do not feel constrained by their presence.
- Your participation is voluntary. Therefore, at any point in time you may leave the meeting room. And you can choose not to answer any question you do not wish to answer.

Are there any questions about anything I've said so far?

[Allow participants to introduce themselves. Ask first name and what they plan to do for the weekend.]

Section 2: Questions and Discussion

1. Opening questions 5 Minutes

- Let's start by having everyone say a little bit about the start of the audit process. How did you find out you had been selected for an audit?
 - Did you receive a letter from the IRS informing you that you were selected for an audit?
 - Along with the letter, did you receive the Publication 3498-A, The Examination Process (Audits by mail)? [Our recruiter would have sent you this form via email for your reference to jog your memory]

2. Calling the IRS 15 Minutes

- Was calling the IRS your first course of action when you realized you had questions about the audit?
 - Why was that?
- Did you look online for more information about the audit process?
 - Possible probes: Was the information you found online helpful? After looking online, did you still call the IRS? Where did you look?
- Whether it was your first course of action or not, each of you called the IRS at some point. What prompted you to call the IRS?
 - Did you call more than once? If so, why was that?
 - Where did you get the phone number you used to call the IRS?

1. Did you use the number provided in the letter you received from the IRS about the audit?
 2. Did you use a different number? If so, why?
- d. Did you submit documentation to substantiate an item being examined?
- i. Did the IRS accept it? Did the IRS give you any reason for not accepting the documentation? If not, did this prompt you to call the IRS?

3. Call Experience 15 Minutes

- a. When you called the IRS what happened on the call?
 - i. Possible probes: Did you get transferred? What explanation was provided for why you were being transferred?
- b. How was your experience with interacting with the IRS representative on the phone?
 - i. Possible probes: What kinds of information were you hoping to obtain? What information did you receive? What questions, if any, was the representative not able to answer? What, if anything, made the process difficult to get the information you needed? Were you able to complete the audit process based on the information you received from the representative?

4. Improvement to Audit Process, Letter, and Publication 3498-A 15 Minutes

- a. Overall, how would you sum up your experience with the audit process?
- b. What are some ways the audit process could be improved?
 - i. What problems, if any, did you encounter during the audit process?
- c. Thinking back to the letters you received, are there any ways in which the letters could be improved?
 - i. What information was missing that would be useful if added?
- d. What information, if included in the letters, would have cleared up your question(s) so you didn't need to call the IRS?
 - i. Was there something with one of the letters that prompted you to call the IRS?
- e. Now think about the Publication 3498-A that came with the letter. How helpful or not was the publication?
 - i. Are there any ways in which the publication could be improved?
 - ii. What information was missing that would be useful if added?
 - iii. What information, if included in the publication, would have cleared up your question(s) so you didn't need to call the IRS?
 - iv. Did you find the flowchart that explained the audit process on Page 3 helpful?

1. Do you remember using the flowchart when you were notified that you would be audited?

Closing question *3 Minutes*

1. Were there any other aspects about your experience with the audit process that were not discussed in this focus group?

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. You may send comments and questions regarding this process or suggestions for making it simpler to the following name and address: Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Avenue, NW, Washington DC 20224.

Thank you for participating. This has been very informative and helpful. We will be sending out your incentives in the mail tomorrow.


SCREENER

IRS SB/SE Campus Correspondence Exam (CCE) Customer Satisfaction Survey Focus Group OMB #: 1545-1349

- *As proposed, one 60 minute focus group session with 9 participants total to discuss how to improve the audit process.*

Use survey participants that have indicated that they are interested in participating in additional IRS-related research by providing their phone numbers and/or email addresses at the end of the SB/SE Campus Correspondence Exam (CCE) Customer Satisfaction Survey. We would like:

- *Survey participants who provided their phone number or email address in the following survey question:*



Occasionally, the IRS conducts additional in-depth research on tax-related issues. Research participants may receive a small monetary incentive to participate depending on the research. If you are interested in participating in future research, please provide us with your telephone number and e-mail address (if available). This information will not be shared with the IRS and will be used only for the purpose of this research.

Telephone number: (____) ____ - ____ E-mail address: _____

- *And survey participants who responded “Yes” to Q3 in the survey asking “Did you call the IRS about your case using a telephone number listed on any of the letters?”*

ONLINE SCREENER

Welcome page:

Fors Marsh Group, an applied research firm based in Arlington, Virginia, is working with the IRS to conduct a focus group to receive feedback on how to help improve their audit process. You had some correspondence with the IRS regarding an audit conducted by the Campus Correspondence Exam (CCE) program, and we received your contact information from the survey that you completed in 2016. We would like to ask you a couple of questions to see if you qualify for this study. 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.

We are holding a 60 minute focus group over the phone on [date] with taxpayers who have completed the survey and we wanted to see if you would be able to help by providing your feedback on your experience. Your compensation would be \$75.

Thank you for your interest.

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. You may send comments and questions regarding this process or suggestions for making it simpler to the following name and address:

Internal Revenue Service
Special Services Section

SE:W:CAR:MP:T:M:S, Room 6129
1111 Constitution Avenue, NW,
Washington DC 20224.

//Page break//

1. Are you interested in participating in this study?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

//Page break//

2. Are you available on [date] at [time] to participate in this study?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

//Page break//

3. Do you recall your most recent audit conducted by the IRS?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

//Page break//

4. Did you call the IRS about your case?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

//Page break//

5. Do you feel that you can recall both the audit and the call experience well enough to answer some detailed questions about your experience?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

//Page break//

6. Do you have a cell phone or landline to call into the focus group?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

//Page break//

//If participant does not qualify – Termination page//

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the requirements, we cannot extend an invitation to you. We will let you know about future participation opportunities as they become available.

//Page break//

This study will take about 60 minutes to complete and we will give you a \$75.00 check for your time.

Would you please provide us with your name, phone number and email address so that we can contact you with the time and send you a reminder with instructions?

[First & Last Name]

[EMAIL]

[Phone Number]

//Page break//

Thank you for completing this questionnaire. A researcher will contact you shortly to schedule the focus group time.

TELEPHONE SCREENER

Hello, my name is _____. I'm a researcher working with the IRS. Are you [name of participant]?

Note to recruiter:

If respondent answers *Yes*, ask:

Do you remember completing an IRS audit in the past three years?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

If respondent answers *No*, ask to speak with the participant. If not available at this time, thank and terminate; if available, ask to speak with participant, repeat introduction, and verify identity before proceeding.

If respondent confirms correct identity (if does not confirm identity, terminate), ask:

Do you remember completing an IRS audit in the past three years?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

We are conducting focus groups to receive feedback on how to help improve their audit process. You had some correspondence with the IRS regarding an audit conducted by the Campus Correspondence Exam (CCE) program, and we received your contact information from the survey that you completed in 2016. We would like to ask you a couple of questions to see if you qualify for this study. 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.

We are holding a 60 minute focus group over the phone on [date] with taxpayers who have completed the survey and we wanted to see if you would be able to help by providing your feedback on your experience. Your compensation would be \$75.

Note to recruiter: If respondent asks where we got their contact information from, tell them: "At the end of the IRS Campus Correspondence Exam (CCE) Customer Satisfaction Survey, you were given the option to provide your contact information, if you were interested in participating in future research."

1. Are you interested in participating in this study?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

2. Are you available on [date] at [time] to participate in this study?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

3. Do you recall your most recent audit conducted by the IRS?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

- 4. Did you call the IRS about your case?
 - 1 Yes (Continue)
 - 2 No (Thank and Terminate)

//Page break//

- 5. Do you feel that you can recall both the audit and the call experience well enough to answer some detailed questions about your experience?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

- 6. Do you have a cell phone or landline to call in to the focus group?

- 1 Yes (Continue)
- 2 No (Thank and Terminate)

If respondent qualifies for the study:

This study will take about 60 minutes to complete and we will give you a \$75.00 check for your time. We would like to go ahead and sign you up for the focus group.

Would you please provide us with your phone number and email address so that we can send you a reminder, with instructions?

[EMAIL]
[Phone Number]

I would like to confirm your address as well, in order to send your compensation.

[Confirm Address]

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 a name and address where you can send comments and questions regarding this process or suggestions for making it simpler.

[Provide the following information only if respondent asks for address:]

Internal Revenue Service
Special Services Section
SE:W:CAR:MP:T:M:S, Room 6129
1111 Constitution Avenue, NW
Washington, DC 20224

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

NOTE: If they ask, we will be mailing a check to them after they complete their session. Checks will be mailed out the day following the focus group.

FIRST FOCUS GROUP REMINDER EMAIL

Below please find the confirmation emails that are sent to respondents.

Hi [first name],

This is just a friendly reminder that you are confirmed for the IRS Campus Exam remote focus group session on **[day, month date at time]**. **At your earliest convenience, please confirm you will be attending your session.** If you are unable to attend, please contact me by responding to this email or by calling the number located in my signature. Once confirmed, we will send you a consent form to sign, a Publication for your reference during the focus group, and call-in information.

Fors Marsh Group
1010 N Glebe Road Suite 510
Arlington, VA 22201
Desk: 571.858.3817
forsmarshgroup.com

SECOND FOCUS GROUP REMINDER EMAIL

Hi [first name],

Thanks for confirming your attendance for the IRS Campus Exam remote focus group session on **[day, month date at time]**. In order to participate, we require you to sign the online consent form at this link: **[url]**. Please have the attached Publication 3498-A, The Examination Process (Audits by mail) easily accessible during the focus group session for your reference.

The call-in information you will need are as follows:

[Phone number]
[Access code]

Fors Marsh Group
1010 N Glebe Road Suite 510
Arlington, VA 22201
Desk: 571.858.3817
forsmarshgroup.com

FOCUS GROUP CONSENT FORM

You are being asked to participate in a focus group regarding your experience with the IRS audit process. This information sheet describes the purpose, procedures, benefits, risks and precautions of the focus groups. It also describes your right to withdraw from the focus group at any time. A member of the Fors Marsh Group team is available to read through this information sheet with you and discuss all the information, if you wish.

Why is this focus group being done?

This focus group is being done to receive taxpayer feedback on some services that the IRS provides. The feedback from the focus groups may help improve IRS services in the hopes of improving customer satisfaction.

What do I need to know about this focus group?

This opportunity is being offered to taxpayers who have taken the IRS SB/SE Campus Correspondence Exam (CCE) Customer Satisfaction Survey between 2016 and 2017 and provided their contact information for future research. The focus group will take place on [date] at [time]. The focus group will last 60 minutes and you will speak with a moderator and other taxpayers over the phone. The focus groups will be audio recorded and individuals' names will not be used in any description of findings.

Participants are expected to discuss their experience, thoughts, and opinions about contacting the IRS and the information they received during those interactions with the moderator. Other staff and the IRS employees may listen to the focus group remotely.

What are the potential risks of participating in this focus group?

There are no known risks associated with this focus group. Participants will complete the focus group over the phone, sharing their experiences, opinions, and thoughts regarding information they searched for and received from IRS customer service representatives. You do not have to answer any questions that you do not wish to answer. We will only be using first names in the focus groups. Your name will not be used in any reports and no quotes will be associated with your identity.

Does participating in this focus group provide any benefit?

Participants will be compensated \$75 for their participation in the focus group. The feedback from the focus groups may help improve the SB/SE Campus Correspondence Exam (CCE) program.

Will it cost me anything to participate in focus group?

There are no costs for you to participate in the focus group.

Do I have to participate in this focus group?

Your participation is absolutely voluntary. There are no penalties associated with refusal to participate; however your participation is encouraged so as to get a wider range of feedback from taxpayers.

Who will have access to the recordings from the focus group and/or contact information?

Only the staff working on this project will have access to the audio recordings from the focus group. Only the participant recruiters will have access to your contact information.

Who do I contact if I have questions about the IRS SB/SE Campus Correspondence Exam (CCE) Focus Group?

If you have questions or concerns about the focus group, you can contact Julie Brown at Fors Marsh Group, ux@forsmarshgroup.com, 571-858-3776.

Your signature below indicates that you understand the conditions stated above and agree to participate in this focus group. You may request a copy of this consent to keep for your records.

Signature: _____ Date: _____

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. You may send comments and questions regarding this process or suggestions for making it simpler to the following name and address: Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S, Room 6129, 1111 Constitution Avenue, NW, Washington DC 20224.