

## **TAS Focus Group Moderator's Guide 2011 Tax Forum**

### ***Introduction***

Hi! My name is \_\_\_\_\_ and I work for the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation. We've asked you here today to explore your thoughts and opinions regarding your clients understanding of the *Publication 1, Your Rights as a Taxpayer*.

### ***Purpose***

TAS values your opinion and wants to gather your thoughts and perceptions to help us understand how you and your clients see the Publication 1; its purpose; timing of when it is received and how it can be improved. This focus group is one of several focus groups convened at each of the six tax forums. Our discussion today will last about an hour.

Before we start, how many of you have ever participated in a focus group before? (Please raise your hand if you have previously participated in a focus group.) Thanks! For those of you who don't know, a focus group is simply a qualitative research tool that uses a group of people gathered together to brainstorm participants' views, ideas, and opinions about a certain topic.

### ***Ground Rules***

Let's go over some ground rules:

- **There are no right or wrong answers.** 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. I also ask that we **respect the opinion of everyone**, even if we strongly disagree. We are not here to reach an agreement or make any final decision.

## Appendix A - **Publication 1: Do Your Clients Understand Their Rights?**

- We will be here 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 will be **recording this session**, because it's hard to listen to your comments and capture everything, since we are conducting similar groups in five other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No names will be used in the report)** Once the report is written, the recordings are destroyed.
- There will be **no formal break**; however, if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please come back quickly. Your comments are very important to us.
- Please **turn off any cell phones** and/or beepers.
- One last item, as a government agency we are required to obtain approval to gather information from you. The Office of Management and Budget approved this research effort. The OMB control number for this research, which we are required to provide, is **1545-1349**.

### **Warm-Up / Introductions**

Some colleagues are assisting me today so I can focus on our discussion. (Introduce briefly)

Let's begin by going around the table and introducing ourselves (using first names only). Tell us whether you are a preparer, enrolled agent, CPA, or attorney, how long you have been in practice, the overall focus of your practice, and **how familiar are you with the Publication 1**.

### **General Information about Publication 1**

As I mentioned before, our discussion today will focus on the *Publication 1: Your Rights as a Taxpayer*. This is a product sent to taxpayers whenever the IRS contacts them. Since this is a very important publication, we want your views concerning its current content. Throughout our discussion, I may also refer to this publication as Pub 1.

**What is the purpose of Pub 1?** (Flip chart if necessary)

## Appendix A - **Publication 1: Do Your Clients Understand Their Rights?**

After discussion about the purpose, share information that **Pub 1 is a legal notice.**

**How many of you are aware of this? Do you think taxpayers are aware of this?**  
*(Share the legislative language.)*

**Since the purpose of Pub 1 is to advise taxpayers of certain legal rights, what rights do you think taxpayers should be advised of?**

### ***Contents of the Publication***

Hand out a copy of the Publication 1 to each participant

**Do you think Pub 1 is effective in advising taxpayers of their rights?**

- *Probe:* Why or why not?
- *Probe:* Does the effectiveness of Pub 1 depend on the taxpayer's income level, or cultural or educational background?

**Do you think the Pub provides enough information, or too much?**

- *Probe:* What information would you drop from the existing Pub, or what information would you include that is not included now?

### ***Timing of the Receipt of the Publication 1***

**When do you believe is the best time to provide taxpayers with Pub 1?**

*Depending on the responses to the questions above, continue with the next questions*

Pub 1 is typically given to taxpayers when they are first contacted by the IRS, either in the mail with a notice, or provided by an IRS representative in the field. **Is this the best time to share the information with taxpayers?**

**If not, at what other times do you think providing the pub would be helpful?**

***General Ideas on making it better***

**If Pub1 included not only the rights of taxpayers, but their responsibilities as well, how do you think this would impact taxpayers' understanding, and the likelihood that they would uphold their responsibilities?**

- *Probe:* Do you think this would give taxpayers the sense that they have entered into a "fair deal" with the IRS, and would increase voluntary compliance?
- *Probe:* What items would you want to see included in a list of responsibilities?

**Do you have any final ideas on how Pub 1 could be improved upon, or made easier to understand and more useful to taxpayers?**

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***Wrap-up***

I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have pertaining to the Publication 1. (Go around the room one more time).

**Thank you for participating in our focus group! You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.**

**Please stop at the back of the room to pick up your thank you gift.  
Enjoy the rest of the tax forum!**

## Appendix B - TAS and Social Media: Your Voice at the IRS

### IRS 2011 Nationwide Tax Forums

#### ***Introduction***

Hi! My name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service, called TAS, an independent organization within the IRS. The Taxpayer Advocate Service helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation. We've asked you here today to explore your thoughts and opinions regarding TAS's social media efforts, including our online Tax Toolkit, YouTube, Facebook, and Twitter.

#### ***Purpose Statement***

TAS values your opinion and wants to gather your thoughts and perceptions to help us improve our communications with the public using social media and other online tools. This focus group is one of several focus groups convened at each of the six tax forums. Our discussion today will last about an hour and we will explore your views about TAS's online social media outreach. We want to discuss what might be working well, and how certain areas might be improved.

#### ***Focus Group Interviewing & Moderating***

I would like to start out with a show of hands from those of you who have participated in a focus group before. Thanks! For those of you who don't know, a focus group is a tool that uses a group of people gathered together to brainstorm participants' views, ideas, and opinions on a certain topic. And our topic is social media.

##### **(a) Ground Rules**

Let's go over some ground rules:

- **There are no right or wrong answers.** 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. I also ask that we **respect the opinion of everyone**, even if we strongly disagree. We are not here to reach an agreement or make any final decision.
- We will be here 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.

## Appendix B - TAS and Social Media: Your Voice at the IRS

- We will be **recording this session**, because it's hard to listen to your comments and capture everything, since we are conducting similar groups in five other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No Names Will Be Used In the Report)** Once the report is written, the recordings are destroyed.
- There will be **no formal break**; however, if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please come back quickly. Your comments are very important to us.
- Please **turn off any cell phones** and/or beepers.
- One last item, as a government agency we are required to obtain approval to gather information from you. The Office of Management and Budget approved this research effort.

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.**

### **Warm-Up / Introductions:**

Some colleagues are assisting me today so I can focus on our discussion. (Introduce briefly)

Let's start off by introducing yourself by your first name only. Please tell us the type of returns you usually prepare (business or individual) and whether you have a website for work?

### ***Taxpayer Advocate Service Online Outreach***

Our discussion today will focus on TAS's social media efforts, what you know about them, and how they might be improved upon.

#### **(b) Knowledge of TAS Online Outreach**

##### **How many of you regularly use Facebook? (Show of hands)**

- YouTube? (Do you post videos or just view?)
- Twitter? (How often do you tweet? Do you follow others?)
- LinkedIn?
- Any other sites?

## Appendix B - TAS and Social Media: Your Voice at the IRS

**Probe: Do you ever use these sites for business purposes, or are they only for your personal use?**

**If you use these tools for business, how do you use these sites?**

**Probe: Do you get information from the sources? What kinds of information? Do you share information via this media?**

**Which sites do you find most useful? What about the site makes it useful?**

**What isn't useful?**

**Did you know that TAS has pages on social media sites?**

**Probe:** How many of you have visited the TAS's social media sites? (Facebook, Twitter, and YouTube?) **(Show sites, using internet connection)**

**Based on your work experience, do your clients use these sites? (A don't know response is acceptable)**

**Would your clients consider using TAS's social media sites to receive information about taxes in general? Specific TAS information?**

**If so, which sites would be most useful – Facebook, Twitter or YouTube?**

**Is social media an effective way for TAS to get information out to taxpayers?**

- What type of people do you think would be willing to use social media sites to obtain tax information?
- What type of information do you think your clients would use from YouTube or Facebook?
- How do you think TAS can encourage people to use our social media sites?
- Would you be willing to help promote TAS by placing a link to our social media sites on your website?

## Appendix B - TAS and Social Media: Your Voice at the IRS

### (c) Use of IRS Website and the TAS Website

Let's change focus now and talk about some information available online, on the IRS website and the TAS website.

With a show of hands:

**How many of you know that TAS has a page on IRS.gov?**

**How many of you know that TAS has its own website?**

**Have you ever used the TAS website at [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov)? This is also known as the Tax Toolkit.**

***Probe: If yes, how did you find out about the site?***

**Describe how we can make it easier to find this site**

**Probe for search terms, other websites to link to TAS, advertising**

Demonstrate the website by going through various sections of the site. (Use internet connection) After the demonstration, ask the following questions:

**What information would you like included on the site?**

**What do you like the most about the site?**

**Like the least about the site?**

**How could we make it easier to find information quickly?**

**How could the site be more visually appealing?**

**Would you feel confident directing your clients to this site for additional information? Why or why not?**

**What do think of the name, calling it the Tax Toolkit? Do you have other ideas for a name?**

## Appendix B - TAS and Social Media: Your Voice at the IRS

### **Wrap-up**

*(5 minutes includes closeout language and one question to ensure that we did not omit any topics or areas that participants feel should have been covered.)*

I want to thank you for your thoughts and comments today.

Before we close, I want to give everyone one last opportunity to share any additional feedback they have pertaining to TAS's social media sites and Tax Toolkit and how we can use these tools to provide **more information to taxpayers**.

**Thank you for participating in our focus group! You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.**

**Please stop at the back of the room to pick up your thank you gift. Enjoy the rest of the tax forum!**

## Appendix C – How Are IRS Collection Policies and Procedures Affecting Small Businesses?

### 2011 Tax Forum

#### *Introduction*

Hi! My name is \_\_\_\_\_ and I work for the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation. We've asked you here today to explore your thoughts and opinions regarding collection issues for small business taxpayers.

#### *Purpose*

TAS values your opinion and wants to gather your thoughts and perceptions to help us understand **your experience working with the IRS Collection function on small business matters**. This focus group is one of several focus groups convened at each of the six tax forums. Our discussion today will last about an hour.

Before we start, how many of you have ever participated in a focus group before? (Please raise your hand if you have previously participated in a focus group.) Thanks! For those of you who don't know, a focus group is simply a qualitative research tool that uses a group of people gathered together to brainstorm participants' views, ideas, and opinions about a certain topic.

#### *Ground Rules*

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## Appendix C – How Are IRS Collection Policies and Procedures Affecting Small Businesses?

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### Warm-Up / Introductions

Some colleagues are assisting me today so I can focus on our discussion. (Introduce briefly)

Let's begin by going around the table and introducing ourselves (using first names only). Tell us whether you are a preparer, enrolled agent, CPA, or attorney, how long you have been in practice, the overall focus of your practice, and **if you have experience working with the IRS Collection function on small business matters**.

### *General State of Collection for Small Businesses*

As I mentioned before, our discussion today will focus on the impact IRS Collection policies and procedures are having on small businesses. We are interested in **your experience working with the IRS Collection function on small business matters**.

I would like to start out by talking about small businesses and their interactions with the IRS regarding filing and payment compliance issues.

**What is the most serious problem small businesses face when dealing with the IRS on collection matters?** (Flip chart if necessary)

*(Moderator: After the above question and any other subsequent question, please ask the group if anyone else shares the same view as the person who volunteered an item or suggestion. Allow the participants to exhaust their suggestions before beginning these probing questions)*

## **Appendix C – How Are IRS Collection Policies and Procedures Affecting Small Businesses?**

### ***Probe:***

- **What is the underlying cause of this problem? Please elaborate...** (IRS processes and procedures? Tax provisions?)
- **Has the problem been consistent or has it changed in the last few years?**
  
- **What can IRS do to minimize or alleviate these problems?**
- **How might TAS assist in resolving these problems?**

*(After exhausting information on problem, ask for other problems)*

### ***Collection Policies and Procedures***

**What have you heard about any new IRS collection initiatives in the last 6 months?**

**What changes are you seeing in IRS Collection activities?**

- Has the IRS modified its approach to liens?

*Probe:* In what areas? When they are filed? Type of taxes owed? (e.g., employment taxes, income taxes, etc) Releases or withdrawals?

The IRS recently announced a revised Collection strategy to assist taxpayers who may be struggling under current economic conditions. This included several policies related to the notice of federal tax lien (NFTL) and payment alternatives.

- Do you believe these changes will be helpful? What problems will NFTLs continue to create for small business taxpayers?

**What has been your experience when a small business client is unable to full pay a tax bill, was a payment alternative offered to your client?**

## Appendix C – How Are IRS Collection Policies and Procedures Affecting Small Businesses?

- **How often does the IRS discuss payment alternatives such as an installment agreement, *i.e.*, *payment plan*, or offer in compromise?**
- **What is your experience with the In-Business Express Installment Agreement option?** (Briefly explain how this option was expanded from \$10,000 to \$25,000 for direct debit Installment Agreements by IR-2011-20).  
Do you believe these changes will be helpful?
- **What is your opinion of the IRS's analysis of your clients' financial condition?** Flexible? What type of documentation did the IRS require?
  - o When a small business owes employment taxes, have you noticed an increase in the assessment of trust fund recovery penalties?

**What collection policy changes would you like to see IRS change to help your small business clients?** (list on flipchart)

**Probe:** Accepting more installment agreements

- o Allowing more partial payment installment agreements.
- o Accepting more offers in compromise.

**Lets go back and identify how important the changes we discussed are to your small business clients – as we go down the list tell me how important these are - 1 =Very important, 2=important, or 3 = not important).**

*(Probe, if needed)*

- o What should the IRS do to make these changes?

**In your experience, on average about how long does it take for the IRS to contact a small business taxpayer when a filing or payment requirement is not met? How long to fully resolve the issue?**

**What could the IRS do differently to make it easier for small businesses to comply with their tax obligations?**

- Are there any tools or guidelines that would have made it easier for you to represent your small business clients?  
Probe: Describe any new tools or events you would find useful

## **Appendix C – How Are IRS Collection Policies and Procedures Affecting Small Businesses?**

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### ***Wrap-up***

I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback they have pertaining to small businesses and IRS collection actions? (Go around the room one more time).

**Thank you for participating in our focus group! You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.**

**Please stop at the back of the room to pick up your thank you gift.  
Enjoy the rest of the tax forum!**

## Appendix D– Screener Guide

### TAS and Social Media: Your Voice at the IRS IRS 2011 Nationwide Tax Forums Focus Group Screener Guide

Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service. I am recruiting tax practitioners to participate in a focus group that the Taxpayer Advocate Service will be holding at this tax forum. The Taxpayer Advocate Service wants to gather thoughts and opinions to help us improve our products.

***If the preparer would like more information on the topic to be discussed, read the appropriate statement below.***

- You will be invited to discuss your experiences with social networking sites and suggestions for improving the IRS/TAS toolkit.

*START SCREENING WITH:*

#### **How do you use social networking sites?**

Business (invite participant)

Personal (invite participant)

Do Not Use (continue with Question 2)

#### **Are you interested sharing your insights on how TAS can use social networking tools to improve taxpayers' awareness of TAS and how to improve the IRS/TAS Toolkit?**

Yes (invite participant)

No (stop)

***For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Most participants should use social networking tools.***

*(Screener Note: Participants do not need to be familiar with TAS in order to participate in this focus group.)*

*Place the preparer's name on the list and hand them a focus group flag to attach to their badge (to identify them as a Focus Group Participant). Remember to give the participant a reminder card with the time and location of the focus group.*

**Thank you for agreeing to participate and sharing your opinions!**

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 1549-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

## Appendix D– Screener Guide

### How Are IRS Collection Policies and Procedures Affecting Small Businesses?

Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service (TAS). I am recruiting tax practitioners to participate in a focus group that the Taxpayer Advocate Service will be holding at this tax forum. The Taxpayer Advocate Service wants to gather your thoughts and opinions in a discussion about how IRS collection policies and procedures are affecting small businesses.

*START SCREENING WITH:*

**1. Do you interact with the IRS on behalf of small business taxpayers?**

No (do not invite participant)  
Yes (continue with Question 2)

**2. Are you familiar with IRS Collection policies and procedures such as lien filing and collection alternatives?**

No (do not invite participant)  
Yes (continue with Question 3)

**3. Are you interested in sharing your insights on collection policies or procedures that affect small businesses?**

Yes (invite participant)  
No (stop)

***For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Most participants should be familiar with IRS Collection policies and procedures for lien filing, enforced collection, and collection alternatives.***

*Place the preparer's name on the list and hand them a focus group flag to attach to their badge (to identify them as a Focus Group Participant). Remember to give the participant a reminder card with the time and location of the focus group.*

**Thank you for agreeing to participate and sharing your opinions!**

*(Screener Note: Participants do not need to be familiar with TAS in order to participate in this focus group.)*

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## Appendix E – Recruiter’s Tally Sheet

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Publication 1: Do Your Clients Understand Their Rights?					
	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approx. Age	Client Type (ind., bus., ESL, low income, other)
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<b>TAS and Social Media: Your Voice at the IRS</b>					
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<b>How Are IRS Collection Policies and Procedures Affecting Small Businesses?</b>					
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## Appendix F – Sample Reminder Card



### TAS Focus Groups Reminder Card National Harbor

- Publication 1** - Tuesday - XX:XX pm
- Your Voice at the IRS/** - Wednesday - XX:XX am
- Collection Issues Small Business**  
- Thursday - X:00 am

Location: **Room 4**

*TAS appreciates your participation!*



### TAS Focus Groups Reminder Card National Harbor

- Publication 1** - Tuesday - XX:XX pm
- Your Voice at the IRS/** - Wednesday - XX:XX am
- Collection Issues Small Business**  
- Thursday - X:00 am

Location: **Room 4**

*TAS appreciates your participation!*