

TAS 2019 Tax Forums Moderator Guide

Exploring Practitioners' Understanding and responses to IRS Statutory Letters of Deficiency (SNOD)

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 we will be holding at this tax forum on IRS statutory letters of deficiency (SNOD). The group will discuss participant's experiences with SNODs. Our group will last about 60 minutes and is scheduled during the lunch break, so you will not need to miss any presentations. Are you interested in participating in our focus group discussion?

1. Have you represented a client in an IRS audit matter in the last two years?

Yes

No (*thank them for their time and explain they do not qualify, we want participants with audit experience*)

2. Do you have any experience with IRS SNOD letters (such as Letter 3219)?

Yes

No (*thank them for their time and explain they do not qualify, we want participants with audit experience*)

3. Are you interested in sharing your experience with IRS SNOD letters in our focus group?

Yes (*invite participant – try to get a mix of experience levels*)

No (*thank them for their time but do not invite to participate*)

Precursory Language: (5-10 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

Introduction

Hi! My name is _____ and I work for the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service (TAS) 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.

Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions concerning the IRS SNOD letters. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last about 60 minutes, and we will explore your thoughts and experiences with IRS SNODs.

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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 simply a qualitative research tool that uses a group interview to learn participants views, ideas, and opinions about a selected topic.

As the moderator, my job is to: help guide the flow of conversation, make sure everyone's comments are heard, and ensure questions about various topics areas are covered during our session. I will make sure that each of you has an opportunity to share your thoughts and experiences as we work through our questions.

Ground Rules

Let's go over some ground rules:

- **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 several 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 decisions.
- We will be here about 60 minutes. 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, and we are conducting similar groups in four 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** due to the group just lasting 60 minutes; 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 **silence any cell phones** and/or other devices.

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- 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 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 estimate associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

Warm-Up / Introductions

Some colleagues are assisting me today, so I can focus on our discussion. Let's begin our discussion by going around the table and introducing ourselves.

Please share with the group:

- your first name;
- how long you have been in practice;
- the average number of returns you prepare per year; and
- what types of returns you primarily prepare.

Now that we have a little background on everyone, let's turn our discussion to IRS SNOD letters.

Main Topic Discussion

In today's discussion, we will explore your thoughts about IRS SNODs and your experiences when responding to these letters.

Note to moderator: In this first section we want to know the participants' experiences with SNOD letters including their understanding of the letter and the date by which a petition to Tax Court must be filed. In the next section, we will obtain tax preparer thoughts about the existing IRS Letter 3219 (a common SNOD). The third section has the same questions as the previous section but will concern a TAS redesign of the Letter 3219. Finally, the participants will be asked to compare the two SNOD letters.

Which IRS SNOD letters in particular have you worked on with clients? What was that experience like for your client?

Probe: Describe specific difficulties you or your client had with understanding the SNOD letter?

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Probe: Please describe any problems with the letter or the steps you or your clients needed to take in response to the letter?

Probe: Please describe any problems you encountered with understanding the due date for a timely response, as well as how to submit the petition to tax court.

In this next section, we will explore the practitioners' thoughts and opinions with the existing IRS LT3219 SNOD letter as well as their thoughts and impressions of a redesigned LT3219. Please capture the specifics

[Show the first page of the IRS's LT3219.] What impressions do you have about what this letter is about after looking at the first page?

Please describe your thoughts when seeing this first page?

Probe: What about the letter first draws your attention?

After reading the first two pages of this letter, are the next steps a taxpayer must take clear?

Probe: What are those next steps?

Probe: If a taxpayer does not agree with the IRS's determination, what can / must the taxpayer do?

By a show of hands, are the consequences of taxpayer inaction or delay clear?

Probe: Please describe what happens if the taxpayer does nothing after receiving the LT3219.

After reading this SNOD letter, please describe what rights taxpayers have?

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[Show the first page of the TAS redesigned LT3219.] What impressions do you have about what this letter is about after looking at the first page?

Please describe your thoughts when seeing this first page?

Probe: What about the letter first draws your attention?

After reading the first two pages of this letter, are the next steps a taxpayer must take clear?

Probe: What are those next steps?

Probe: If a taxpayer does not agree with the IRS's determination, what can / must the taxpayer do?

By a show of hands, are the consequences of taxpayer inaction or delay clear?

Probe: Please describe what happens if the taxpayer does nothing after receiving the LT3219.

After reading this letter, please describe what rights taxpayers have?

What did you find good or bad regarding the design of these letters?

Probe: What did you find good or bad about the way the letters were organized.

Probe: What did you find good or bad about the wording of the letters?

Probe: How would you rate the clarity of each letter on a scale of 1-10?

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Which letter did you find to be more helpful than the other?

Probe: Why?

What aspects of either letter confused you?

Probe: If so, what was confusing?

If you wanted to find contact or location information about a local taxpayer advocate after receiving this letter, what would you do?

Probe: Where would you find contact and location information about Taxpayer Advocate Service or Low Income Taxpayer Clinics?