

# **OMB Package TAS 2006 Tax Forums Focus Groups**

## **Introduction**

The Taxpayer Advocate Service (TAS) is looking to identify ways to improve Customer Satisfaction and Business Results within IRS by identifying the areas in which taxpayers experience the most difficulty when dealing with IRS. To this end, TAS wants to hold discussion groups to obtain tax preparers' thoughts, opinions, and experiences about areas causing problems for taxpayers. Another topic of interest involves the reasons that taxpayers do not respond to requests for information and how tax preparers motivate their clients to respond to requests. TAS is also interested in determining the appropriate scope and content for a toolkit that is being developed to help educate taxpayers and improve financial literacy. Information will be gathered via focus groups, since they provide an opportunity to meet with small groups of people to discuss issues including their attitudes, preferences, opinions and expectations.

The Taxpayer Advocate Service has made arrangements to conduct focus groups at the IRS sponsored Tax Forums to be held in several cities during the summer of 2006. The cities and dates include: Anaheim June 27-28, Chicago July 11-12, Atlanta July 25-26, Orlando August 1-2, Las Vegas August 22-23, New York August 29-30.

The results of the focus groups will be presented to the appropriate areas of TAS.

## **Background**

The National Taxpayer Advocate is interested in hearing tax practitioners' opinions and experiences with three distinct areas of IRS interactions taxpayers. These areas include most serious problems encountered when working with the IRS, why taxpayers do not respond to IRS requests, and materials to include in new toolkit aimed at taxpayers who are not financially literate. Each area will be discussed separately below and three distinct focus groups will be conducted (per city), one for each topic.

## **Most Serious Problems**

The National Taxpayer Advocate (NTA) is responsible for reporting to Congress every year on the most serious problems taxpayers face in dealings with the IRS. In order to reach this goal, the NTA obtains input from many different sources. These focus groups are being conducted to allow more direct input from taxpayers/representatives who may not have had previous contact with the Taxpayer Advocate Service. The National Taxpayer Advocate is interested in hearing tax preparers' opinions on specific problem areas and suggestions for areas to target improvement efforts within the IRS.

## **Taxpayer Non Response**

Another topic of discussion will revolve around tax professionals' opinions and experiences with clients responding to requests for information. Discussions will start with participants' experiences when asking clients for information and will continue into how they motivate clients to respond to their requests; determining if there are any specific areas or information that is more difficult to obtain information from clients. Participants then will be asked about motivating their clients to respond to IRS requests for information and what causes taxpayers to not respond to requests. Additionally, these groups will focus on suggestions to improve taxpayers' responses to IRS.

## **Financial Literacy**

The final topic for discussion involves developing materials to include in a Financial Literacy Toolkit. This product is designed to help educate taxpayers who have a limited understanding of finances and the tax system. Participants will provide input into what information should be included in a toolkit designed to help educate financially illiterate taxpayers about basic financial and tax issues. Preparers will be asked to help identify appropriate content, product layout and formats, and how to best convey the information to taxpayers.

## **2006 IRS Nationwide Tax Forums**

All groups will be held in conjunction with the 2006 IRS Nationwide Tax Forums. Participants will be recruited from the attendees, with attendance ranging from 2,000 to 5,500 tax professionals per location (based on past forums). The Nationwide Tax Forums are a series of meetings providing tax professionals with information on new tax laws, hands-on workshops, and networking opportunities. The IRS partners with the National Association of Enrolled Agents (NAEA), the National Association of Tax Professionals (NATP), the National Society of Accountants (NSA), the National Society of Tax Professionals (NSTP), the American Institute of Certified Public Accountants (AICPA), and the American Bar Association (ABA). Forum Highlights Include:

**Seminars** – Hear the latest tax information from top IRS executives and leading industry experts.

**Workshops** – Participate in hands-on workshops on the IRS e-file Program, Form 990, and other initiatives.

**Exhibits** – Visit dozens of exhibitors displaying a wide selection of products and services that support the IRS e-file Program.

**Continuing Professional Education (CPE) Credits** – Attendance at Nationwide Tax Forum seminars qualifies for Continuing Professional Education (CPE) for

Enrolled Agents, CPAs, and California Tax Education Council (CTEC) participants.

**Practitioner Case Resolution** – Bring tough cases or questions on tax law to the Practitioner Case Resolution room and meet one-on-one with IRS representatives to resolve the case or issue.

**Networking Opportunities** – Network with key IRS executives and industry experts during the Awards Dinner and other informal venues.

**IRS Oversight Board** – Visit with Oversight Board representatives and offer your comments on various IRS initiatives and programs.

**Electronic Federal Tax Payment System (EFTPS)** – Visit the EFTPS Registration Booth and see how tax professionals can make their clients' tax payments easier, while reducing their own paperwork.

**Focus Groups** – Participants are randomly selected to participate in focus groups and provide candid feedback on key topics.

## Research Objectives

The overall objective of this project is to provide qualitative data to TAS on views of tax professionals in three different areas: most serious problems facing taxpayers in dealing with IRS, taxpayers not responding to requests for information, and financial literacy. This qualitative data will be used in project work within the Taxpayer Advocate Service and to improve language and content in TAS promotional and educational materials. The specific business questions to be explored by this project include:

- *What are tax professionals' experiences with the most serious problems facing taxpayers when dealing with the IRS?*
- *What are tax professionals' opinions and experiences concerning clients not responding to requests for information?*
- *What are tax professionals' opinions as to what information to include, and in what format to provide, a toolkit to help educate financially illiterate taxpayers?*

The project will encompass: recruiting participants, moderating the focus groups, and preparing a presentation for TAS summarizing the qualitative feedback from participating tax professionals. Comments will be used to identify potential issues on which to focus TAS project work and to improve educational materials.

## ***Efforts Not to Duplicate Research***

There has been considerable effort taken to identify areas that cause taxpayers problems when dealing with the IRS, however most of the research has been gathered through sources within the IRS. This qualitative research will help identify issues of concern from tax professionals' and taxpayers' perspectives. Likewise, there is limited research available on the reasons for taxpayers not responding to tax professionals or the IRS requests for information. The financial literacy toolkit concept has not previously been tested with tax professionals, who are likely to provide excellent insight for materials and information needed by these special taxpayers. Focus groups are an excellent method for identifying these types of customer oriented concerns and issues.

## ***Research Methodology***

To accomplish the objectives of this project we will conduct focus groups in conjunction with IRS sponsored tax forums in six metropolitan areas across the United States. A total of six focus groups will be held on each topic (one session in each area on most serious problems facing taxpayers, taxpayer non response, and financial literacy educational materials) with tax professionals.

These Tax Forums provide a unique opportunity to solicit the opinions of practitioners about selected issues and topics.

Focus group interviews are a directed discussion on a specific topic with a small group of eight to twelve people. As a type of group interview, focus groups use group interaction to stimulate relatively spontaneous responses to the supplied topics. The goal is to explore the feelings, opinions and beliefs people hold, and to learn how these feelings shape overt behavior. Focus groups provide insight and direction rather than quantitatively precise or absolute measures. They are useful for gathering information in a given field and generating hypotheses based on participants' opinions. The main advantage focus groups offer is the opportunity to observe considerable interaction on a topic in a limited period of time. An important aspect of focus groups is that they give rise synergistically to insights and solutions that may not come about without them.

The market segment for this project consists of tax practitioners and taxpayers' representatives. TAS executives and managers will use the data gathered during the focus group interviews to better serve taxpayers by better understanding problems with the tax system, learning methods to improve taxpayer response rate, and by improving efforts to promote taxpayer financial literacy. The participants will be asked about their opinions on several topics and for suggestions to improve the areas discussed.

Our step by step approach follows:

Step 1 – We met with our customer to determine the objective for this project. After clarifying what the customer desires to determine from the focus groups we developed a screener’s guide (see Appendix A) to recruit participants and a moderator’s guide (see Appendix B, C, D) to be used during the focus groups.

Step 2 – So that we obtain a diverse group of focus groups participants we prepared a demographic sheet (see Appendix E) to be used by the screener. TAS employees will use the demographic sheet and the screener’s guide to solicit and select focus group participants.

Step 3 – Experienced moderators from TAS will conduct the focus groups and share moderating and scribing duties. Debriefing notes will be contemporaneously prepared by the note taker/scribe and the moderator after each session.

Step 4 – Because a focus group analysis is strictly qualitative, we will report the feedback and behaviors received during the focus groups. A brief description of the focus group participants will be provided. Unlike quantitative studies, the sample is neither randomly selected nor representative of a target population so the results cannot be generalized or treated statistically. We will report our findings to the customer in the form of a summary report.

## **Sampling Plan**

We wanted to include a diverse mix of our population based on the following aspects:

- Gender (visual)
- Type of Professional
- Age

The interviews will gather qualitative data only that will not be, nor presented to be, representative of the population.

## **Data Collection Date**

The focus group interviews are planned for summer 2006 (June – August).

## **Data to be Collected**

TAS proposes to use the focus group interviews to identify and capture a range of ideas on: most serious problems encountered when working with the IRS, why taxpayers do not respond to IRS requests, and materials to include in new toolkit aimed at taxpayers who are not financially literate. This data will be used to support project work within TAS and to revise verbiage and marketing materials.

## How Data Will Be Used

The participants' comments will be used to provide insight into tax preparers' satisfaction levels with IRS interactions and obtain suggestions for improving processes. These comments will serve to make Taxpayer Advocate Service workers aware of customer issues and more fully understand the customer's perspective about IRS activities. This will help TAS workers ultimately provide better service to their customers. The input from the most serious problem group will help suggest potential problem areas for consideration in the National Taxpayer Advocate's Annual Report to Congress. Additionally we will learn how participants perceive requests for information and how to improve these requests from the customer perspective. These will identify areas of customer concerns on requests and suggest issues on which to focus improvement efforts. The groups on financial literacy will be used to enhance product design and message content of the toolkit that is being developed. The results are not designed to, nor is it expected that they will, be projected to the population for formulation of conclusions about the general population. It is anticipated that the study objectives can be met in a qualitative, not quantitative measure.

## Who Is Conducting the Research?

Taxpayer Advocate Service is responsible for recruiting and screening participants, preparing screener and moderator guides, moderating the groups, and compiling and summarizing the results. We have research analysts trained in all aspects of focus groups including moderating the focus groups, analyzing the qualitative data, and preparing report findings.

## Location

Focus group interviews will be conducted in Anaheim, CA; Chicago, IL; Atlanta, GA; Orlando, FL; Las Vegas, NV; and New York, NY.

## Stipend

No stipend will be paid to focus group participants. We will provide participants with a notebook as a thank you for participating in the focus groups. Based upon other groups that have been conducted at past tax forums, we believe this will be sufficient to attract participants.

## Estimated Burden Hours

The estimated time to complete the participant screening is two minutes and the estimated time for each focus group attendee is one hour. We will assume a 10% percent success rate in soliciting qualified participants.

<b>Screening Burden</b>	
Total number of potential participants screened: (75 participants screened for each group and 3 groups held per location = 225 per forum, 225 X 6 tax forums = 1350 participants)	1,350 People
Estimated time to complete screening	2 Minutes
Estimated participant screening burden (1,350 X 2 minutes = 2,700	

minutes / 60 = 45 hours)	45 Hours
<b>Focus Group Participation Burden</b>	
Estimated number of participants: 30 participants per tax forum (n=10 for each focus group). There will be 6 focus group locations. We will conduct three focus group sessions at each location (18 groups) for a total of 180 participants.	180 People
Time to conduct the focus group (1 hour)	1 Hour
Estimated focus group participant burden (180 X 1 =)	180 Hours
<b>Total burden</b> (screening and focus group participation (screening burden or 45 hours + group burden or 180 hours = 225)	<b>225 Hours</b>

### **Privacy, Security, Disclosure, and Confidentiality**

TAS will ensure that the utmost scrutiny is given to privacy, security, and disclosure when reporting the comments from the focus groups. Only first names will be used in both recruiting and groups (first initial of last name will be used if there are duplicate names). No individual taxpayer data will be used for this project. Only qualitative data derived from focus group discussions will be used in the report. We will limit and control the amount of information that we collect to those items that are necessary to accomplish the research objectives.

No vendor is being used in the recruitment process. We are partnering with Tax Forum sites to use their facilities for the focus group interviews. We will protect the privacy of the focus group participants by not using names in our report. We will also control official access to the information and will not allow public access to the information. The screener's guides will be destroyed when we have completed the project and there is no further need for the data. Tapes used to record focus group discussions will immediately be erased or destroyed after information is transcribed.

We will apply fair information and record-keeping practices to ensure protection of all participants. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code provides for the protection of information as well as its release to authorized recipients.

### **Special Tallies and Other Information**

The following information will be provided within 60 days after the close of the focus group data collection operations:

1. Findings: a brief summary of significant (important) findings that were evidenced in the results.
2. Actions taken or lessons learned: a brief summary of actions taken or lessons learned as a result of the findings.
3. Number of participants screened.

4. Number of focus group participants.
5. Date the data collection began
6. Date the data collection ended.
7. Cost: reproduction costs, travel, overtime payments, and any other costs incurred as direct result of the focus groups.
8. Burden hours.

### **Attachments**

- Appendix A – Screener’s Guide
- Appendix B – Moderator’s Guide – Financial Literacy Toolkit
- Appendix C – Moderator’s Guide – Most Serious Problems
- Appendix D – Moderator’s Guide – No Response
- Appendix E – Recruiter’s Tally Sheet



## Appendix A: Screener Guide for Tax Forum Practitioner Groups on Most Serious Problems, No Response, and Financial Literacy

Hello, my name is \_\_\_\_\_ and I am an employee of the Internal Revenue Service. I am recruiting tax practitioners to participate in one of three focus group interviews that the Taxpayer Advocate Service will be holding at this tax forum. The taxpayer Advocate Service wants to gather ideas and opinions about your experiences with the most serious problems facing taxpayers when dealing with the IRS, problems associated with taxpayers not responding to IRS requests for information, and issues associated with financial literacy. Would you be willing to share your opinions on any of these topics?

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

- **Group One** will gather tax preparers' thoughts, opinions, and experiences about areas causing problems for taxpayers.
- **Group Two** will discuss the reasons that taxpayers do not respond to requests for information and how tax preparers motivate their clients to respond to requests.
- **Group Three** is interested in determining the appropriate scope and content for a toolkit that is being developed to help educate taxpayers and improve financial literacy.

***Obtain a mix of preparers for each group (gender, age, type of preparer)***

*We would like to invite you to participate in the (Most Serious Problem, No Response, or Financial Literacy) Focus Group with about 10 other tax professionals. The session will take about 1 hour and begins at:*

- 1 pm - Tuesday** afternoon (*Most Serious Problem*) in Room \_\_\_\_
- 1 pm - Wednesday** morning (*No Response*) in Room \_\_\_\_
- 3 pm - Wednesday** morning (*Financial Literacy*) in Room \_\_\_\_

*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).*

**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 1545-1349. 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 B - 2006 Tax Forums  
TAS Focus Group Moderator Guide  
Financial Literacy and Taxes

I. Greeting

**Hello! Welcome to the 2006 IRS Tax Forum. My name is (\_\_\_\_\_). I am an employee of the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service works with taxpayers to resolve problems with the IRS and recommend changes that will prevent the problems. As a member of the TAS, I work as a moderator conducting focus groups. Thank you for your willingness to participate in our focus group. Our topic today is “Financial Literacy and Taxes.”**

II. Objective

**The objective of our focus group is to explore your opinions and attitudes regarding problems taxpayers have dealing with the IRS as a result of being financially illiterate. The information you provide today will be used to help develop materials that the IRS can use to improve interactions with taxpayers who do not understand basic financial information and taxes.**

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*Transition:*

***In our group, we are bound to have individuals with varying degrees of experience in working with taxpayers and the IRS. I encourage each of you to speak up and let me know what areas cause the greatest difficulties for your financially illiterate clients.***

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III. Guidelines

- Speak one-at-a-time, loudly and clearly;
- This focus group is being recorded on audio tape. I will be using these tapes to prepare a report on the results of this group;
- A colleague is also in the room. His/her name is (\_\_\_\_\_). He/she will assist me by taking some notes and operating the tape recorder. (Introduce any observers as well) We also have \_\_\_\_\_ joining us who wanted to hear your comments live;
- There are no right and wrong answers. I need your candid opinions;
- Please refrain from side conversations;
- We will not use any of your names in our final report.
- Please turn off your cell phones, pagers, etc.

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*Transition:*

***I will be watching our time and directing the conversation. We will be here about an hour. I do not plan on taking a formal break. However, if you need to stand up and stretch, or walk around a little, please feel free to do so. Also, I want to remind you that you do not receive CPE credits for participating in focus groups.***

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#### IV. Introduction

***Let us begin. As a warm-up, we'll start with a short introduction of our participants.***

**Let's go around the table and have each individual introduce themselves.**

- **Please tell us your first name only and give us a little bit about your background, including the number of years you have worked as a tax practitioner, and if you have participated in focus groups before.**
- **Tell us approximately how many (what percentage) of your clients have difficulty understanding finances, such that you would consider them essentially financially illiterate.**

***Thank you for sharing! Let's get on with our discussion.***

#### V. Main Issues To Be Discussed

- d. ***We have used the terms financial literacy and financially illiterate to describe the abilities of a group of taxpayers, I want to make sure we are all thinking from the same frame of reference for the rest of our group.*** Can someone define or describe financial literacy for me?

Prompt: (as needed)

*Uneducated pertaining to:*

- **Bank Accounts/Saving/Interest**
- **Payment and collection alternatives**
- **Tax obligations/record keeping/document requirements**
- **Tax credits and concepts**

***We have discussed many different topics as they relate to financial literacy. For the purposes of this group let's define financial literacy as:***

Taxpayers lacking the basic skills required to manage personal financial affairs. Many are unable to balance a checkbook and most simply have no

insight into the basic survival principles involved with earning, spending, saving, taxes and investing.

- e. *Based on your experience, how does financial literacy impact the ability of taxpayers to interact in the tax system?* (i.e., force to use tax preparer, IRS Services, be non-compliant, no impact, etc.)

Probe: (as needed)

*What specific areas cause problems in your practice?*

- **Can't understand terminology?**
- **Language / cultural issues?**
- **Tax laws and concepts**

*What approach do you take to overcome these issues?*

- **Define terms**
- **Use interpreter**
- **Explain requirements**

***We are developing a toolkit specifically targeting taxpayers who have challenges understanding finances. We are hoping that you can help us develop a more useful product.***

***Please take a moment to think about what areas you would consider the most important in terms of providing information to taxpayers with limited understanding of finances and the tax system.***

**(NOTE: If participants have difficulty identifying areas of information prompt with one or two areas such as: bank accounts, savings, interest, recordkeeping, tax obligations, etc.)**

- f. *List the five most important items on the paper in front of you. In a few moments we will discuss possible topics for our toolkit.*

*Someone please tell me an item from your list that you think would help taxpayers understand taxes and improve their financial literacy.*

**TAKE FLIP CHART- list ideas on flip chart**

Probe:(as needed)

Are any specific areas of this topic needed more than others?  
Thoughts on how the problem should be addressed by IRS?

- g. *Would someone please tell me another item that you think should be included in a toolkit to help improve taxpayers' financial literacy?*

**TAKE FLIP CHART- list ideas on flip chart**

Probe(as needed):

Are any specific areas of this topic needed more than others?

Thoughts on how the problem should be addressed by IRS?

**(Continue asking for topics until participants' lists are discussed.)**

- h. *We've talked about several topics that would be important to include in materials for taxpayers who are not financially literate, let's go through and rank the topics to show the five you consider most important. Which item from our list do you consider the most important to include in our toolkit?*

**(Continue asking for topics until come to agreement on top 5 issues – list number beside topic on flip chart.)**

Probe:(as needed)

**What basic information should be provided?**

**What tax information should be provided?**

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**Transition: Move to items identified by task force for toolkit. [Pass out sheet with task force's topics]**

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*I am handing out a list of potential topics to include in the toolkit. (identified by a task force). I wanted you to come up with a list to see if there were items not included on our list that you think should be included in the toolkit. Now I would like you to rank the relative importance of each type of material listed. **Please go through the list and assign each item a value of 1, 2, or 3 to identify the importance of including this information in the toolkit. 1 = very important, 2 = important, and 3 = not important.***

**When you finish, I would like to discuss any topics we did not discuss earlier.**

- i. *Are there any items from this list or somewhere else that you think should be included in a toolkit to help improve taxpayers' financial literacy and we have not previously discussed?*

**USE FLIP CHART- list ideas on flip chart**

Probe: (as needed)

Are any specific areas of this topic needed more than others?  
Thoughts on how the problem should be addressed by IRS?

- j. Now that we have some ideas of the materials to include in the toolkit, in what types of format should the materials be available and how should we distribute the products to taxpayers?

Prompt: (as needed)

DVD, Brochure, Folder, electronic file, etc  
Mail, internet website, seminars, etc.

VI. Closing Remarks

***We are running out of time...***

- a. Briefly summarize main thrust of problems area(s) identified
- b. Thank each participant for their time and opinions.

***Thank you for taking the time to come share your experiences and thoughts with us. We really appreciate your help.***

- c. Go around the table and give each participant an opportunity for one last comment.

***Does anyone have anything else they would like to add? If not, we have a small gift to thank you for your participation. My colleagues in the back will be handing out your gifts. Thank you again and enjoy the tax forum!***

- d. Conclude- provide any IRS 'gifts' to participants.

This data collection is approved by OMB. 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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Appendix C - 2006 Tax Forums  
TAS Focus Group Moderator Guide  
Communicating with Taxpayers (No Response)

I. Greeting

**Hello! Welcome to the 2006 IRS Tax Forum. My name is (\_\_\_\_\_). I am an employee of the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service works with taxpayers to resolve problems with the IRS and recommend changes that will prevent the problems. As a member of the TAS, I work as a moderator conducting focus groups. Thank you for your willingness to participate in our focus group. Our topic today is "Communicating with Taxpayers."**

II. Objective

**The objective of our focus group is to explore your opinions and experiences regarding how to motivate taxpayers to respond to requests for information and other communication issues. The information you provide today will be used to help the IRS understand how to improve interactions with taxpayers, particularly methods for improving responses to IRS inquiries.**

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*Transition:*

***In our group, we are bound to have individuals with varying degrees of experience in working with taxpayers and the IRS. I encourage each of you to speak up and let me know your experiences with your clients.***

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III. Guidelines

- Speak one-at-a-time, loudly and clearly;
- This focus group is being recorded on audio tape. I will be using these tapes to prepare a report on the results of this group;
- A colleague is also in the room. His/her name is (\_\_\_\_\_). He/she will assist me by taking some notes and operating the tape recorder. (Introduce any observers as well) We also have \_\_\_\_\_ joining us who wanted to hear your comments firsthand;
- There are no right and wrong answers. I need your candid opinions;
- Please refrain from side conversations;
- We will not use any of your names in our final report.
- Please turn off your cell phones, pagers, etc.

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*Transition:*

***I will be watching our time and directing the conversation. We will be here about an hour. I do not plan on taking a formal break. However, if you need to stand up and stretch, or walk around a little, please feel free to do so. Also, I want to remind you that you do not receive CPE credits for participating in focus groups.***

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#### IV. Introduction

***Let us begin. As a warm-up, we'll start with a short introduction of our participants.***

**Let's go around the table and have each individual introduce themselves.**

- **Please tell us your first name only and give us a little bit about your background, including the number of years you have worked as a tax practitioner, and if you have participated in focus groups before.**
- **Tell us approximately how many (what percentage) of your clients you have difficulty getting to respond to your request for information.**

***Thank you for sharing! Let's get on with our discussion.***

#### V. Main Issues To Be Discussed

***We are interested in hearing about your experiences with your clients and learning possible ways to improve taxpayers responses to our inquiries. We are hoping that you can help us understand how to better facilitate communications. Please take a moment to think about your clients and their responses to your requests for information.***

- a. Do you have problems with clients not responding to your requests or not responding timely? Would someone please share some of their experiences?  
**USE FLIP CHART- list ideas on flip chart**
- b. Why do clients not respond to your requests for information? **(What do they tell you?)**
- c. What do you do when clients do not respond to help motivate them to provide the information you requested?  
**USE FLIP CHART- list ideas on flip chart**



**Please take a moment to think about what areas you would consider the most challenging in terms of getting taxpayers to call you back or provide additional information to you about specifics relating to their tax return.**

- d. *Someone please tell me an area in which you have difficulty trying to get a response from your clients. (Are clients less likely to respond to requests for certain items more than others? Which items?)*

**TAKE FLIP CHART- list ideas on flip chart**

Probe:(as needed)

Are any specific items more difficult to obtain than others?

*Would someone please tell me another area that you find is difficult to obtain a client's response?*

Probe (as needed): Are any specific items more difficult to obtain than others?

**(Continue asking for topics until participants' ideas are exhausted.)**

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*Transition:* **Move to why taxpayers do not respond to IRS.**

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***We've talked about difficulties you have getting clients to respond to you and your approaches to attempt to obtain the needed information. Additionally we discussed any specific areas that seem to cause troubles. Now let's turn our thoughts to why taxpayers do not respond to IRS and ways that IRS might be able to obtain the needed information from taxpayers.***

- e. *What is your experience with your clients responding to IRS requests? How do your clients respond?* **USE FLIP CHART- list ideas on flip chart**

**Probe** (as needed)

- f. **Why do clients not respond to IRS requests for information? (What do they tell you?)**

**Probe:** Why do they take this approach? Do they feel a sense of urgency to provide the requested information? Are they afraid of IRS?

**g. Do your clients say they respond** (but do not receive acknowledgement from IRS)?

✓

**Probe:** If taxpayer responded, how and to whom did they respond, what was the issue? (attempt to identify possible problems with IRS communication channels)

**h. What do you think IRS could do to help motivate taxpayers to provide the information requested?**

**i. Are there any areas in which your clients are less likely to respond to the IRS?**

**Probe (as needed):** Are any specific items more difficult to obtain than others?

(Continue asking for topics until participants' ideas are exhausted.)

## VI. Closing Remarks

*We are running out of time...*

a. Briefly summarize main thrust of problems area(s) identified

b. Thank each participant for their time and opinions.

***Thank you for taking the time to come share your experiences and thoughts with us. We really appreciate your help.***

c. Go around the table and give each participant an opportunity for one last comment.

***Does anyone have anything else they would like to add? If not, we have a small gift to thank you for your participation. My colleagues in the back will be handing out your gifts. Thank you again and enjoy the tax forum!***

d. Conclude- provide any IRS 'gifts' to participants.

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Appendix D - 2006 Tax Forums  
TAS Focus Group Moderator Guide  
Most Serious Problems Facing Taxpayers

a. Greeting

**Hello! Welcome to the 2006 IRS Tax Forum. My name is (\_\_\_\_\_). I am an employee of the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service works with taxpayers to resolve problems with the IRS and recommend changes that will prevent the problems. Thank you for your willingness to participate in our focus group. Our topic today is “Most Serious Problems Facing Taxpayers.”**

b. Objective

**The objective of our focus group is to explore your opinions and attitudes regarding the most serious problems taxpayers are having with the IRS. The information you provide today will be used to assess the areas where the IRS can do a better job in working with taxpayers, and tax practitioners, to improve the service we provide.**

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*Transition:*

***In our group, we are bound to have individuals with varying degrees of experience in working with taxpayers and the IRS. I encourage each of you to speak up and let me know what troubles your clients are having with the IRS.***

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c. Guidelines

- Speak one-at-a-time, loudly and clearly;
- This focus group is being recorded on audio tape. I will be using these tapes to prepare a report on the results of this group;
- A colleague is also in the room. His/her name is (\_\_\_\_\_). He/she will assist me by taking some notes and operating the tape recorder. **(Introduce any observers as well)** We also have \_\_\_\_\_ joining us who wanted to hear your comments firsthand;
- There are no right and wrong answers. I need your candid opinions;
- Please refrain from side conversations;
- We will not use any of your names in our final report.
- Please turn off your cell phones, pagers, etc.

*Transition:*

***I will be watching our time and directing the conversation. We will be here no longer than an hour. I do not plan on taking a formal break. However, if you need to stand up and stretch, or walk around a little, please feel free to do so. Let us begin.***

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d. Introduction

***Let us begin. As a warm-up, we'll start with a short introduction of our participants.***

**Let's go around the table and have each individual introduce themselves.**

- **Please tell us your first name only and give us a little bit about your background, including the number of years you have worked as a tax practitioner, and if you have participated in focus groups before.**
- **Tell us about the types of clients you represent (e.g. small business, individuals, etc.)**

*Thank you for sharing! Let's get on with our discussion.*

e. Main Issues To Be Discussed

*We are interested in hearing about your experiences with your clients and learning about problems your clients have when interacting with the IRS. We are hoping that you can help us understand which areas pose the most problems for your clients.*

***Please take a moment to think about your clients and the topics requiring interactions with the IRS.***

- a. Please tell me what you think are some of the most serious problems (MSPs) that taxpayers face? (Start by brainstorming some MSPs)

- ✓ **LIST MSPs on flip chart(s)**
- ✓ **Try to develop a list of at least 10 MSPs**
- ✓ **Areas to cover include:**
  - IRS Taxpayer Service
  - Collection/ Examination
  - Outreach Activities
  - Communication Between IRS & Taxpayers
  - Language barriers
  - Notice clarity
  - IRS responses

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Probe:

Describe the problem(s) encountered?

What may be the cause(s) of the problem?

Thoughts on how the problem should be addressed by:

**IRS**

**Tax Practitioners**

**Taxpayers**

**Other stakeholders**

Probe:

Ask tax practitioners to provide examples of how the MSP impacted the taxpayer(s).

- # contacts to resolve issue
- Length of time to resolve issue
- Did taxpayer need to take time off from work, pay professional fees for help, etc?
- How many clients (taxpayers) were affected?

***TAKE FLIP CHART- Rank the MSPs according to those that are the most serious problem to least serious (1 = most serious, 2 = moderately serious, 3 = serious)***

Probe:

Ask for any criteria that might be used to rank the seriousness of problem (e.g., **problem causes severe financial hardship, etc.**)

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*Transition:*

***Move to individual MSPs identified within TAS if time permits. (Review flip chart of problems to see if any overlap with MSPs listed below)***

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**Explore these items further if participants raise the issue. Otherwise, add the discussion to the end of the group, rotating topics between forums so feedback is received on all items.**

#### **f. Questions about specific Issues**

##### **a. ESL (English as a second language)**

- **What are some of the barriers, or obstacles, ESL taxpayers face when meeting their tax responsibilities?**
- **What changes do you believe the IRS could adopt to help ESL taxpayers?**
- **How do you feel about the IRS translating tax forms, publications, and notices into other languages?**
- **Any problems encountered by ESL taxpayers with notices received in other languages (e.g., Spanish)?**

**Probe: what specific languages might be helpful?**

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##### **b. Liens**

- **Have you noticed changes to IRS processes for liens in past year?**
- **Tell me about your experiences in phoning with the IRS on lien releases (resolving tax liens/ obtaining releases)?**
- **Are you satisfied with the time it took to process your request for a lien release?**

**Probe:**

***Did you get what you needed?***

***How much time did it take?***

***What is a reasonable amount of time?***

***IRS centralized Lien Process effective/ efficient?***

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c. Audit Reconsiderations

- Are there any significant problems you, or taxpayers, commonly have with audit reconsiderations?
  - Do you find taxpayers understand what information the IRS is requesting from the taxpayer for audit reconsideration?
  - Can you provide examples of the problems related to audit reconsiderations?
- 

d. Amended Returns

- **Tell me about your** experience with amended returns?
  - **Does IRS provide a** timely resolution?
  - **How do you** check on the status? Probe: **Do you get the information you need when contact IRS?**
- 

e. MSP Notice Clarity

- What is the most common problem you or your taxpayers face with respect to IRS notices?

Probe:

**Do taxpayers have any** difficulty with the phone number **shown on the correspondence?**

---

f. Interim Letters (**Delays in IRS Correspondence**)

- Does the IRS answer your correspondence?

Probe: **Timely?**

**Any response from the IRS indicating there will be a delay?**

**Does IRS provide reason for delay? What reasons given?**

---

For specific MSP topics (bullets a through f), probe as follows:

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Probe:

What role would tax practitioners play?

Any potential obstacles that need to be overcome?

Suggestions for ways to address problems?

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## Closing Remarks

***We are running out of time...***

- a. Briefly summarize main thrust of problems area(s) identified
- b. Thank each participant for their time and opinions.

***Thank you for taking the time to come share your experiences and thoughts with us. We really appreciate your help.***

- c. Go around the table and give each participant an opportunity for one last comment.

***Does anyone have anything else they would like to add? If not, we have a small gift to thank you for your participation. My colleagues in the back will be handing out your gifts. Thank you again and enjoy the tax forum!***

- Conclude- provide any IRS 'gifts' to participants.

<p>This data collection is approved by OMB. We are required by law to report to you the OMB control number for this public information request. That number is 1545-1349.</p>
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**Article I. Appendix E - Recruiter's Tally Sheet for TAS Focus Groups**

<b>TAS Financial Literacy Toolkit</b>				
<b>1</b>	<b>First Name (&amp; Initial of last name)</b>	<b>Type of Preparer (CPA, EA, Atty, etc.)</b>	<b>Gender</b>	<b>Approximate Age</b>
2				
3				
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**Article I. Appendix E - Recruiter's Tally Sheet for TAS Focus Groups**

<b>Most Serious Problems</b>				
	<b>First Name (&amp; Initial of last name)</b>	<b>Type of Preparer (CPA, EA, Atty, etc.)</b>	<b>Gender</b>	<b>Approximate Age</b>
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**Article I. Appendix E - Recruiter's Tally Sheet for TAS Focus Groups**

<b>Taxpayer Non Response</b>				
	<b>First Name (&amp; Initial of last name)</b>	<b>Type of Preparer (CPA, EA, Atty, etc.)</b>	<b>Gender</b>	<b>Approximate Age</b>
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