

TAS Focus Group – Screener’s Guide

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 thoughts and opinions on preparer influence on tax compliance, experiences and opinions regarding Taxpayer Advocate Service assistance to taxpayers, and ideas and opinions on how the Taxpayer Advocate Service might better assist small businesses. The focus group is held during the lunch break period so would not reduce your opportunity to earn CPE credits. 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 practitioner influence on tax compliance.

- **Group Two** will explore tax practitioner awareness, experiences, and opinions on TAS services and seek way to improve those services.

START SCREENING WITH:

1. **Have you ever used the Taxpayer Advocate Service? (READ CHOICES & CIRCLE ONE)**

Yes1
No2

2. **Have you ever referred a client to Taxpayer Advocate Service? (READ CHOICES & CIRCLE ONE)**

Yes1
No2

Obtain a mix of those who answer “yes” to question 1 or question 2. For any who answer “no” to both questions, thank for their time and consider asking for interest in participation in Group One or Group Three.

- **Group Three** is interested in determining the tax needs of small businesses, how best to provide tax information to small business, and to inform these businesses of TAS services.

Appendix A

START SCREENING WITH:

1. Do you prepare business tax returns, (i.e. Schedule C, E, F, Forms 1120, or 1065) (READ LIST AND CIRCLE ONLY ONE ANSWER)

Yes1
No2

2. Do you own your own tax preparation business? (CIRCLE ANSWER BELOW.)

Yes1
No2

For any who answer no to both questions, thank for their time and consider asking for interest in participation in Group Two or Group Three.

Obtain a mix of those who answer “yes” to question 1 or question 2.

3. Have you ever used the Taxpayer Advocate Service? (READ CHOICES & CIRCLE ONE)

Yes1
No2

Obtain a mix of those who answer “yes” or “no” to question 3.

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer)

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!

Appendix A

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
2007 Tax Forums
TAS Focus Group Moderator Guide
Practitioner Influence on Tax Compliance

I. Greeting

Hello! Welcome to the 2007 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 “Examining how practitioners influence compliance and non-compliance both intentionally and unintentionally”.

II. Objective

The objective of our focus group is to explore how practitioners influence taxpayer compliance. This focus group is being conducted as part of a broader research project investigating the causes of inadvertent noncompliance and the role of preparers in facilitating inadvertent and intentional noncompliance. The information you provide today will be used to add to a larger study on this topic.

Transition:

In this session we are not attempting to identify any actions you have personally taken that may have impeded taxpayer compliance. We are examining the role of practitioners from a larger perspective. Please frame your comments from a general perspective rather than a personal/individual perspective. I encourage each of you to speak up.

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.

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.

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 your experience preparing and filing your clients' federal income tax returns, including the number of years you have worked as a tax practitioner, and if you have participated in focus groups before.

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

V. Main Issues To Be Discussed

- a. **What do you view as the return preparers' role in terms of ensuring that clients comply with internal revenue laws?**

TAKE FLIP CHART- list ideas on flip chart

Probe: (as needed)

Please describe this more:

- i. **Why do think this is their role?**

Transition:

Let's look at a hypothetical situation. I am not asking if you have encountered this in your actual practice. Please respond from the standpoint of how you think a practitioner would handle this situation.

- b. **Assume a potential new client comes to you and is interested in retaining you. You have seen this client around town, and know that he has recently spent hundreds of thousands of dollars on a major home renovation, that his kids go to private school, and that he belongs to a posh country club in town. Prior to the meeting, to be more productive, you ask to review prior tax years' income tax returns. On the returns you review, you notice that the**

income claimed on the return seems low based upon the lifestyle that you have observed.

What, if anything, should you do to in terms of due diligence (i) prior to agreeing to be this individual's return preparer or (ii) as part of your services in preparing his tax return, if he only provides information that is consistent with the prior years' reported income?

TAKE FLIP CHART- write responses

Probe: (as needed)

Why do you feel these are the appropriate actions to take?

- c. **Who do you think has greater influence on complying with the tax laws?:**
-a practitioner, or
-the client

TAKE FLIP CHART- list responses

Probe: (as needed)

Please explain your response

- d. **Recent high profile Department of Justice investigations include allegations that some return preparers have been actively engaged in defrauding the government by creating and fostering a business environment where fraudulent return preparation is encouraged and facilitated.**

Based on your experience, how common is the problem of fraudulent return preparation, and what can the IRS or Congress do to discourage or prevent such business practices?

- e. **Describe any barriers in communication with your clients that may prevent you from understanding facts relevant to preparing an accurate return?**

TAKE FLIP CHART- list responses

Probe:

- **Are there any cultural or language barriers that create impediments to a preparer from getting or understanding relevant client information?**
- **How much do you perceive this to be a problem?**

TAKE FLIP CHART- list responses

Probe: (as needed)

Why do you think this is so?

- f. Do you consider the tax law's complexity and frequency of change as factors contributing to errors on returns prepared by commercial return preparers?**

TAKE FLIP CHART- list responses

Probe: (as needed)

Why do you think this is so?

The IRS is trying to minimize errors (including noncompliance) associated with EIC and unreported income. This is part of a concerted effort to address the tax gap. Some studies have shown that the error (including noncompliance) rate is similar for paid prepared and self prepared returns.

What factors may be contributing to EIC errors?

Probe: Any concerns relevant to EIC eligibility?

How preparer might reduce errors?

What factors may be contributing to unreported income?

Probe: Why is the income not reported?

Role of preparer in helping clients report all income?

TAKE FLIP CHART- list responses

- g. Describe your thoughts in terms of giving tax advice to clients (e.g., aggressive, moderate or conservative)?**

TAKE FLIP CHART- list responses on flip chart

Probe:(as needed)

- Does the size or importance of a client matter to you in terms of the type (e.g., aggressive, moderate or conservative) of tax advice you give to a client?
- Why do you/do you not take this into consideration:

- Personal belief system
- Requirement of being a professional tax?
- State requirement?

h. What are the most common tax return errors that you usually see? What are some of the sources of those errors?

TAKE FLIP CHART- list responses on flip chart

Probe:(as needed)

Do these errors occur because of:

- The complexity of the tax code
- Last minute congressional tax legislation being enacted
- Clients not providing a full picture of their tax situation at the outset?

VI. Closing Remarks

We are running out of time...

a. To briefly summarize: We have discussed tax return preparation and mistakes in the process, the role that practitioners play versus clients, and we have reviewed some hypothetical situations.

b. 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 XYZ.

Appendix C
2007 Tax Forums
TAS Focus Group Moderator Guide
TAS Services

I. Greeting

Hello! Welcome to the 2007 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 “Feedback on TAS Services”.

II. Objective

The objective of our focus group is to explore your opinions and attitudes regarding the service you have received when working with the Taxpayer Advocate Service. The information you provide today will be used to help TAS improve delivery of services and strategic planning.

Transition:

In our group, we are bound to have individuals with varying degrees of experience in interacting with TAS. I encourage each of you to speak up and let me know what areas you liked and areas that need improvement.

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.

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.

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.

- a. **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.
- b. **Tell us approximately** how many (what percentage) of your clients **have you have referred to TAS or that you used TAS services to help them resolve an issue.**

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

V. Main Issues To Be Discussed

- ***The Taxpayer Advocate Service is “An independent organization within the IRS, which helps taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.***

I want to make sure we are all thinking from the same frame of reference for the rest of our group.

Does anyone have any questions about what TAS does?

- ***Based on your experience, what services does TAS provide well? (i.e., individual assistance, follow-up until problem resolved, etc.)***

TAKE FLIP CHART- list ideas on flip chart

Probe: (as needed)

What specifically did you like about the service you received?

- i. **Did you receive assistance from the same person the entire time?**
- ii. **Did you receive timely updates on the status of your case?**

Now that we have discussed what TAS does well, let's discuss areas for improvement.

- What areas do you think TAS can improve, provide better service?
(i.e. access to case advocates, use of e-mail, etc.)

TAKE FLIP CHART- list ideas on flip chart

Probe:(as needed)

Are any specific areas that need improvement?

- *What areas do you think TAS has struggles in providing the type of service you ideally want?*
(i.e. immediate correct issue, have to refer case to someone else to fix, etc.)

TAKE FLIP CHART- list ideas on flip chart

Probe(as needed):

Are any specific areas or examples you can cite that frustrated you?

(Continue asking for struggles/issues until all participants have contributed.)

We've talked about what TAS does well and where TAS can improve. Now let's talk about the types of issues you bring to TAS to handle and resolve.

- *What are the issues that you referred to TAS for resolution?*
(Continue to each participant has cited at least one issue referred to TAS for handling – list on flip chart.)

Probe:(as needed)

What made you come to TAS with this issue?

What did the IRS fail to do before you came to TAS for handling?

Transition: For the purposes of this study we need some demographic information to help us better understand seeking and needing TAS assistance.

- *What are the demographics of the taxpayers you represent:*
 - Age
 - Marital Status
 - Parents (how many children, ages)

USE FLIP CHART- list demographics on flip chart

(Continue asking until all participants have provided background on at least one client.)

- What are the tax characteristics of your clients:

- Marital status
- Income level
- Language(s) spoken

USE FLIP CHART- list characteristics on flip chart

(Continue asking until all participants have provided characteristics of at least one client.)

VI. Closing Remarks

We are running out of time...

- a. Briefly summarize what TAS did well, where TAS can improve, where TAS struggles and highlight characteristics of clients.
- 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 XYZ.

2007 Tax Forums
TAS Focus Group Moderator Guide
TAS Outreach to Small Businesses

I. Greeting

Hello! Welcome to the 2007 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 “TAS Outreach to Unaffiliated Small Businesses”.

II. Objective

The objective of our focus group is to explore how TAS can reach out to those businesses that are not connected to a larger organization which would provide information and resources for tax problems. The information you provide today will be used to help TAS improve outreach to small business owners experiencing lingering tax problems.

Transition:

In our group, we are bound to have individuals with varying degrees of experience in working with small businesses and interacting with TAS. I encourage each of you to speak up. If you can not provide experiences from your clients, think of yourself as a small business owner in your tax preparation business.

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.

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.

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 referred to TAS or whether you used TAS services to help resolve an issue.

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

V. Main Issues To Be Discussed

- d. We know your clients come to you for tax preparations services. Where do they turn when they have tax problem(s)?**

Probe:

Are you the first person they turn to?

Do they try to resolve it on their own?

Do they ignore it and wait to mention it when they have to file taxes?

TAKE FLIP CHART- list responses on flip chart

Probe:(as needed)

How is the tax problem ultimately resolved?

- e. Other than you, what other resources do your clients utilize for tax information?**

Probe:

- **Do they use the IRS website?**

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TAS Outreach to Small Business Owners

- **Do they use each other?**

TAKE FLIP CHART- list responses on flip chart

Probe:(as needed)

- Do they talk to other business owners in a similar industry?
- Are they familiar with the small business section of the IRS website?
- Do they receive and read IRS literature stuffed in the 941 mailings?
- Do they use SCORE or any other community resources?
- Do they use the SBA?

Transition: Now let's talk about several other resources your clients may use for information, including taxes. First let's discuss their banking relationships. =

- f. *Do your clients use the services of the bank officers/loan officers, etc.?*
- g. *Can you think of a way that we could utilize banks to provide tax information to your clients?*

TAKE FLIP CHART- list ideas on flip chart

- h. *What specific resources do your clients use to operate their business?*

Probe:

- *What about vendors to supply the raw materials/supplies they need?*
- *What about state licensing boards? (Only for certain businesses)?*
- *How did your clients find you?*
- *Where do your clients go to find out about tax information or updates?*
- *Where do you go to find out about tax updates?*

TAKE FLIP CHART- list ideas on flip chart

i. How do your clients use the internet?

Probe:

- *Are they internet savvy at all?*
- *Do they host their own website?*
- *Are they afraid of computers?*

TAKE FLIP CHART- list responses on flip chart

Transition: We are now moving to our final area of discussion. The Taxpayer Advocate Service (TAS) wants to reach small business owners; particularly those that do not belong to larger organized associations. Let's spend our final minutes discussing TAS and how we can reach out to these businesses.

- j. The Taxpayer Advocate Service mission: "As an independent organization within the IRS, we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems."*

I want to make sure we are all thinking from the same frame of reference for the rest of our time.

How might TAS best make its services known to small businesses?

TAKE FLIP CHART- list response

*Should TAS use any of the following to better reach your clients?
(i.e. TV, radio, newspaper ads, vendors, banks, sponsor workshops, etc.)*

TAKE FLIP CHART- list ideas on flip chart

Probe:(as needed)

Are there any specific places in your local community for TAS to conduct outreach to your clients?

TAKE FLIP CHART- list response

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TAS Outreach to Small Business Owners

Transition: Now we are at our last question. How can TAS better help clients you refer to us? _____

k. How do you recommend that TAS better help your clients?

Probe:

VI. Closing Remarks

We are running out of time...

a. Briefly summarize: We have discussed how your clients handle tax problems, how they use the internet and other resources for information related to their business, and how TAS can tap into some of these resources.

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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Article I. Appendix E - Recruiter’s Tally Sheet for TAS Focus Groups

Practitioner Influence on Tax Compliance				
	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approximate Age
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Article I. Appendix E - Recruiter’s Tally Sheet for TAS Focus Groups

TAS Services			
First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approximate Age
1			
2			
3			
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Article I. Appendix E - Recruiter’s Tally Sheet for TAS Focus Groups

TAS Outreach to Small Businesses			
First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approximate Age
1			
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