

OMB Package

TAS 2007 Tax Forums Focus Groups

Article I. Introduction

The Taxpayer Advocate Service (TAS) is looking to identify ways to improve Customer Satisfaction, reduce noncompliance and assist small business owners who have tax problems. This will be done by discussing ways to improve compliance and TAS services with tax practitioners. To this end, TAS wants to hold discussion groups to obtain tax practitioners' thoughts, opinions, and experiences about areas causing problems for taxpayers. Specifically, TAS wants to gain insight on reasons why taxpayers may inadvertently become noncompliant. TAS also wants to identify those areas where we can improve the services we provide. Finally, TAS wants to identify ways to reach out to small business owners to help them with their tax problems. By improving our understanding of these key areas, TAS will be able to better understand how preparers influence tax compliance, while also improving service to taxpayers. 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 2007. The cities and dates include: Atlanta July 17-19, Chicago July 31-Aug. 2, Las Vegas August 21-23, New York August 28-30, Anaheim Sept. 11-13, and Orlando Sept. 18-20.

Article II.

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

Article III.

Article IV. Background

The National Taxpayer Advocate is interested in hearing tax practitioners' opinions and experiences within three distinct areas concerning taxpayers. These areas include inadvertent noncompliance that may occur when tax practitioners work with taxpayers; ways to improve upon the services provided by TAS to taxpayers; and ways to help small business owners who have a tax problem. Each area will be discussed separately hereafter and three distinct focus groups will be conducted (per city), one for each topic.

Practitioner Influence on Taxpayer Compliance

The National Taxpayer Advocate (NTA) is interested in better understanding the effect of tax practitioners on individual taxpayer compliance. These focus groups will add to the understanding of a preparer's role in the compliance level of the client's tax returns.

These focus groups are being conducted to allow more direct input from tax practitioners who play a direct role in helping taxpayers prepare accurate returns. The National Taxpayer Advocate is interested in hearing tax practitioners' opinions on specific problem areas with noncompliance and suggestions for ways to help taxpayers improve upon compliance.

TAS Services

Another topic of discussion will revolve around tax professionals' opinions and experiences with clients who have used TAS services. Discussions will start with participants' experiences in referring taxpayers to TAS for assistance and will continue with ways that TAS might improve upon the delivery of services to taxpayers. The tax practitioners will be asked to identify areas where TAS is succeeding, as well as those areas where TAS is not performing well. Participants then will be asked about areas where TAS can provide services that are not currently being delivered. Additionally, these groups will focus on suggestions to improve service to taxpayers who turn to TAS for help.

Assistance to Small Business Owners

The final topic for discussion involves developing new ways to deliver services to small business owners. This approach is designed to identify the best means of delivering tax materials/services to small business owners. Participants will provide input into what information should be delivered to small business owners to help them navigate the tax system. Tax practitioners will be asked to help identify the best ways to reach small business owners, and the type of tax information that is most useful.

2007 IRS Nationwide Tax Forums

All groups will be held in conjunction with the 2007 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.

Article V. Research Objectives

The overall objective of this project is to provide qualitative data to TAS on views of tax professionals in three different areas: taxpayer compliance, TAS services, and tax assistance to small business owners. This qualitative data will be used in project work within the Taxpayer Advocate Service, including developing the TAS strategic plan, and to improve TAS services and taxpayer compliance. The specific business questions to be explored by this project include:

- *How do practitioners influence taxpayer compliance?*
- *How can TAS improve the delivery of services and strategic planning?*
- *How might TAS better assist small business owners with their tax problems?*

The project will encompass: recruiting participants, moderating the focus groups, and preparing a report 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 TAS services and educational materials.

Section V.1 Efforts Not to Duplicate Research

TAS has hired Russell Marketing to assist us with surveying key taxpayer groups (e.g., those who qualify for TAS assistance). The survey results will give us feedback from the taxpayers that will allow TAS to better serve their needs. In addition, TAS is conducting its own survey with tax practitioners and small business owners. These surveys will provide TAS with feedback on our marketing efforts, and this will allow TAS to better reach these customer segments. The quantitative findings from these surveys will augment the information gathered from these customers during the proposed focus groups.

The qualitative findings from the focus groups will enable TAS to further explore issues and concerns of taxpayers, including small business owners, and tax professionals. For example, there is limited research available on the reasons for taxpayers who are inadvertently noncompliant and/or not compliant. The need to reach out more effectively to small business owners is especially acute, as they represent the fastest growing group of taxpayers (i.e., form 1040 filers with a Schedule C). Finally, TAS is interested in improving its understanding of the role that tax practitioners play in fostering compliance. The focus groups that are part of the Tax Forum are an excellent opportunity to collect data on the latest thoughts and/or opinions from our participants.

Section V.2 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 Practitioner Influence on Tax Compliance, TAS Services, and Assistance to Small Business Owners) 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. This information is helpful to TAS executives and managers who will use the data gathered during the focus group interviews to better understand how to assist small business owners; identify those areas where taxpayers appear to make the most errors; and learn new ways to improve upon the delivery of services to taxpayers. 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.

(a) 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.

(i) Data Collection Date

The focus group interviews are planned for the late summer of 2007 (July–Sept.).

(ii) Data to be Collected

TAS proposes to use the focus group interviews to identify and capture a range of ideas on: Practitioner Influence on Tax Compliance, TAS Services, and Assistance to Small Business Owners. This data will be used to support project work within TAS, including the TAS Strategic Plan, and to revise marketing materials.

(iii) 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 tax practitioners will help TAS identify areas where taxpayers are making errors. These errors are likely making it difficult for taxpayers to be in compliance. Additionally we will learn how to better serve the needs of small business owners. This will include information on where small business owners turn for assistance with their tax problems. By improving our understanding, TAS will be able to better assist small business owners with their tax problems. The reader is reminded these results cannot be projected to the population for formulation of conclusions about the general population. None-the-less it is anticipated that the study objectives can be met using qualitative, as opposed to quantitative measures.

(iv) 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. Trained TAS analysts will moderate the focus groups and record focus group comments. TAS research analysts will provide assistance, as needed, including a review of the qualitative analysis and report summary

(v) Location

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

(vi) Stipend

No stipend will be paid to focus group participants. We will provide participants with promotional materials 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.

The total estimated cost for this study is \$13,000.

(vii) 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.

Screening Burden	
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
Focus Group Participation Burden	
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
Total burden (screening and focus group participation (screening burden or 45 hours + group burden or 180 hours = 225)	225 Hours

(viii) 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.

(ix) 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 Guides
- Appendix B – Moderator’s Guide – Practitioner Influence on Tax Compliance
- Appendix C – Moderator’s Guide – TAS Services
- Appendix D – Moderator’s Guide – Assistance to Small Business Owners
- Appendix E – Recruiter’s Tally Sheet

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.
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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...

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

- 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.

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.
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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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- **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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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.

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.
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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
1				
2				
3				
4				
5				
6				
7				
8				
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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
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