

Attachment A: Screener's Guide

**Notice Improvement  
2007 Tax Forum Focus Groups  
Screener's Guide**

Hello, I'm \_\_\_\_\_. I work for the IRS and I'm recruiting tax professionals to participate in a focus group. May I speak with you for just a few minutes?

With more than 100 million sent to taxpayers each year, notices are the IRS' primary means of communicating with its customers. The clarity of these notices is vital to the success of the IRS's strategies to meet the needs of taxpayers. Over the past decade, the IRS has established a number of initiatives to improve the quality of notices sent to taxpayers and (IRS) is currently in the process of redesigning the notices to make them easier to understand.

The purpose of this study is to seek comments and suggestions from tax professionals on notices that have been simplified or are planned for simplification.

If you are interested in participating, I need to ask you some qualifying questions.

These questions should take no more than 5 minutes of your time. If you are eligible and wish to participate, the focus group itself will take approximately 1 1/2 hours.

If you would like, I can give you a name and address where you can send comments and questions regarding this time estimate. We are required by law to report to you the Office of Management and Budget (OMB) control number for this public information request. That number is OMB# \_\_\_\_\_. Your participation is voluntary.

**(Read only if respondent asks for address where to send comments.)**

Send comments to: Internal Revenue Service  
Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Avenue, NW, IR-6406  
Washington, DC 20224

Are you interested in participating? *(If yes, continue with questions)*

**1. Gender (by recruiter observation)**

- Male.....At least 4
- Female.....At least 4

2. **Which of the following best describes the type of notice you encounter most often?**

Individual.....At least 4

Business.....none

Both Individual and Business.....No more than 4

3. **Because understanding notices can be particularly difficult for taxpayers with limited English proficiency, we would like to obtain feedback from tax professionals that serve individuals whose primary language is something other than English. Do the majority of your clients speak English as their primary language?**

Yes.....At least 2

No.....At least 2

*Extend invitation to participate. When invitation to participate is extended, please restate that they will be participating with other tax professionals.*

*After securing respondent agreement to participate, record information below and give the participant a reminder card.*

Participant's First Name (first name only)\_\_\_\_\_

## Attachment B: Moderator's Guide

# Notice Improvement 2007 Tax Forum Focus Groups Moderator's Guide

### Introduction

Hello. My name is \_\_\_\_\_. I am a researcher with the Internal Revenue Service and will be moderating today's group discussion. My colleague \_\_\_\_\_ will be taking notes. I would like to speak to you today about improving the way we do business with taxpayers and tax professionals. We appreciate you taking the time to participate in this discussion.

With more than 100 million notices sent to taxpayers each year, notices are the IRS' primary means of communicating with its customers. The clarity of these notices is vital to the success of the IRS's strategies to meet the needs of taxpayers. Over the past decade, the IRS has established a number of initiatives to improve the quality of notices sent and is currently in the process of redesigning notices to make them easier to understand. The purpose of today session is to seek comments and suggestions of tax professionals on notices that have been simplified or are planned for simplification.

This discussion is one of two sessions being held with tax professionals in Anaheim and Orlando.

How many of you have ever participated in a focus group before today? For those of you who have not and as a refresher for those of you who have we have a few ground rules that I would like to go over.

### Disclosures

1. **Confidentiality.** Everything that you say here will be kept strictly confidential. We will use first names only during our discussion, and names will not be used in the report. You will remain anonymous to the IRS so please feel free to tell me what you think.
2. **Audio Recording.** We will be making an audio recording of today's session which will be used to create a transcript. This transcript will be used for analysis purposes only, and as discussed previously there will be no indicators linking the recording to any individual.
3. **Voluntary Participation.** Your participation in this group is entirely voluntary. You do not have to answer any questions that you do not wish to answer but keep in mind, there are no wrong answers.
4. **Time.** I will be watching our time and directing our conversation. We will be here for about 1 1/2 hours. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please come back quickly. Your comments are very important to us.
5. **OMB.** We are required by law to report to you the OMB control number for this public information request. That number is \_\_\_\_\_.

6. **Thanks.** Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this session.

The following are ground rules about how the discussion should work:

### **Ground Rules**

1. Please talk one at a time in a voice as loud as mine.
2. Avoid side conversations with your neighbors.
3. We would like to hear from everyone in the course of the discussion, but you don't have to answer every question.
4. Feel free to respond directly to someone who has made a point. You don't have to address all your comments to me.
5. Say what is true for you. We are not looking for consensus opinions, but are expecting to hear diverse perspectives.

### **Group Introductions**

Please introduce yourself to the group by telling us:

- Your first name
- What city you practice in
- What types of clients do you primarily work with

How many of you are familiar with penalty assessment notices related to foreign trusts? (**Ask for a show of hands – record responses**)

During today's session we are seeking your feedback regarding three revised notices which deal with penalty assessments on foreign trusts.

### **Penalty Case Opening Notice**

*Distribute copies of the Penalty Case Opening Notice.*

<p><b>Penalty Case Opening Notice</b> - This notice informs taxpayers that they have not filed a return, or have filed an incomplete or inaccurate return regarding their transactions with a foreign trust. This letter is initiated by a revenue agent currently working the taxpayer's income tax case.</p>
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**Elicit feedback on: appearance of the notice, length of the notice, tone used, comprehensibility of the notice itself, clarity/specificity on actions to be taken, response time constraints, and order in which the content is presented.**

What could the IRS do to improve this notice?

## **Penalty Case Closing Notice: No Reasonable Cause**

*Distribute copies of the Penalty Case Closing Notice: No Reasonable Cause.*

***Penalty Case Closing Notice: No Reasonable Cause*** - This notice informs the taxpayer that based upon their response to the “Penalty Case Opening Notice,” they have not established reasonable cause with respect to filing obligations for foreign trusts, and they still need to file a complete and accurate return. Additionally, the notice informs them that penalties will be assessed.

**Elicit feedback on: appearance of the notice, length of the notice, tone used, comprehensibility of the notice itself, clarity/specificity on actions to be taken, response time constraints, and order in which the content is presented.**

What could the IRS do to improve this notice?

## **Penalty Case Closing Notice: Reasonable Cause**

*Distribute copies of the Penalty Case Closing Notice: Reasonable Cause.*

***Penalty Case Closing Notice: Reasonable Cause*** - This notice informs the taxpayer that based upon their response to the “Penalty Case Opening Notice,” the IRS has accepted their reasonable cause and no further actions will be taken.

**Elicit feedback on: appearance of the notice, length of the notice, tone used, comprehensibility of the notice itself, clarity/specificity on actions to be taken, response time constraints, and order in which the content is presented.**

What could the IRS do to improve this notice?

## **Conclusion**

I want to thank everyone for their participation in today’s session. We appreciate you taking the time out of your schedules to share your thoughts and opinions about these notices.

If you have any additional comments or suggestions about the notices that were discussed in today’s session, please e-mail them to the address listed on this business card.

Is there anything else someone would like to add?

Thank you again for your participation.

**Attachment C: Eligibility Requirements**

**Notice Improvement  
2007 Tax Forum Focus Groups  
Eligibility Requirements**

A total of 36 tax practitioners will be recruited (18 per site) at two sites: Anaheim, CA, and Orlando, FL. Only 24 (12 per site) of those recruited will participate in the focus groups. The interviews will generate qualitative data only that will not be, nor presented to be, representative of the population. Every effort will be made to assure the following criteria are met at each Tax Forum site:

Male	at least 4
Female	at least 4
Experience with Individual Notices	at least 4
English is primary language of clients	at least 2
English is not primary language of clients	at least 2
Total	18

Attachment D: Recruiting Attempts Sheet

**Notice Improvement  
2007 Tax Forum Focus Groups  
Recruiting Attempts Sheet**

**Session Location** (check one):

Anaheim

Orlando

Screener's Name: \_\_\_\_\_

<b>Unsuccessful Attempts</b>		
<b>Successful Attempts</b>		
	<b>Number to Recruit</b>	<b>Tally</b>
<b>Total</b>	<b>No More Than 18</b>	
<b>Characteristics</b>		
Male	At least 4	
Female	At least 4	
Works With Individual Notices	At least 4	
English Is Primary Language of Clients	At least 2	
English Is Not Primary Language of Clients	At least 2	
Totals		

**Recruiters:** Please record below the total number of attempts to recruit practitioners. At the completion of the project, we must report to OMB the number of requests or attempts to recruit practitioners for the focus group. After recruiting is completed, give the tally to the moderator of your focus group.

**Total number of unsuccessful attempts to recruit practitioners:** \_\_\_\_\_

**Total number of successful attempts to recruit practitioners:** \_\_\_\_\_

Attachment E: Participant List

**Notice Improvement  
2007 Tax Forum Focus Groups  
Participant List**

Session Location (check one):

Anaheim

Orlando

Participant's First Name	Attended the Session (for moderator's use)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	



Attachment F: Reminder Card

**Notice Improvement  
2007 Tax Forum Focus Groups  
Focus Group Session Reminder**



IRS Notice Simplification

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**Focus Group Session Reminder**

**Date:** \_\_\_\_\_

**Time:** \_\_\_\_\_

**Location:** \_\_\_\_\_