

IRS FOCUS GROUPS – EP VOLUNTARY COMPLIANCE PROGRAM

I. Introduction of Moderator

- A. IRS Research asked to moderate these discussions
- B. No vested interest in receiving any particular point of view

II. Ground Rules [5 minutes]

- A. You have been asked here to offer your views and opinions; participation from everyone is important.
- B. Audio taping and observers.
- C. Speak one at a time.
- D. No side conversations.
- E. No right or wrong answers, however I want you to be honest and forthright in your responses.
- F. It is OK to be critical. If you dislike something or disagree with something that is said, I want to hear about it.
- G. The group does not need to reach consensus, differing opinions are OK.
- H. Please know that any identifiable information used to bring this group together or that you share during the focus group will be removed and destroyed before the information is summarized for future use. In addition, all your comments and information will be completely confidential and your name will not be associated with the focus group or research in any way. So please feel free to be candid in your responses.

III. Brief Explanation of the Focus Group Purpose/Introduction of Topic [5 minutes]

In our discussion today, we will talk about some of your views and perceptions of the Voluntary Compliance Program. Although you may have also had experience in working with Employee Plans through an examination or a determination letter request, we'll want you to focus only on the Voluntary Compliance Program.

The information that I gather today will be used to improve the process within the Employee Plans Office of the IRS.

My role as a moderator is to guide the discussion by asking you a series of questions. My role will not be to answer your questions during this discussion, unless they are questions for which you need clarification of something I've said.

IV. Warm-up [5 minutes]

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To get us started, let's simply introduce ourselves and provide relevant background including what company/organization you are representing and where you are from.

V. Understanding of the "Process" [10 minutes]

According to our records, everyone in attendance participated in EP's Voluntary Compliance program recently. When I say the "Voluntary Compliance program" what does that mean to you?

- What is the IRS' purpose of the Voluntary Compliance program?
- What happens during the voluntary compliance process?
- In general, how is/was it working with the IRS through this process?

VI. Expectations [10 minutes]

When you first were contacted by the IRS regarding your participation in the Voluntary Compliance program, what went through your mind?

- What are/were your expectations?
- How does/did the IRS manage these expectations?
 - o How does/did they communicate to you what the voluntary compliance program entails?
 - o How accurate were the expectations set by the IRS?

VII. Cycles of Service [20 minutes]

I'd like to understand the Voluntary Compliance process as a whole from your perspective. When you think of the Voluntary Compliance process, I want you to think about the process from when you first were contacted by the IRS up until your case was closed.

Describe for me the steps in the voluntary compliance process from beginning to end or up until now.

- Allow one participant to describe the process.
- Allow others to describe their experience or indicate how their process was different.

Do you understand what is happening with regard to your case throughout its processing ?

- How are/were you kept informed?
- Is/was the information adequate? What additional information would have been useful or helpful for you?

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What part of the voluntary compliance program was the most difficult for you?

- Why was this step so difficult?
- How did the IRS try to make this process easier for you?

VIII. The Customer Experience [15 minutes]

Let's discuss for a few minutes the timeliness of working with the IRS through the Voluntary Compliance program. What was your sense of the timeliness on the IRS's behalf?

- Were you informed of how long the process would take once you were contacted by the program? How were you informed?
 - How does this compare to your actual experience right now?
- Have you been updated on the timeline throughout this process?

Tell me about what it is like working with the specialist assigned to your case?

- Probe for - Knowledgeable?
 - About the law?
 - About IRS policies and procedures?
 - About the information provided in your application?
- Informative?
- How would you describe the communication that takes place between you and the EP Specialist?
- How could Employee Plans, or the EP Specialist, improve the voluntary compliance program?

How was the voluntary program process different from the regular examination process?

- Which aspects, if any, did you like better?
- Which aspects, if any, did you like less?

IX. False Close [5 minutes]

Any other topics that should be explored with this particular group?
Any areas that need further clarification?

X. Close

Thanks for your time.

The Paper Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. The OMB number for this study is 1545-1349. If you have any comments regarding this study, please write to:

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