

## Appendix A - AUR SCREENER'S GUIDE

Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service. I am recruiting participants for a focus group the Taxpayer Advocate Service will be conducting at this tax forum. The Taxpayer Advocate Service wants to gather thoughts and opinions on the IRS's Automated Underreporter Program or AUR to help us identify areas for improvement. Would you be willing to share your opinions on this topic?

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

You will be asked to discuss your experiences with the IRS's Automated Underreporter Program or AUR. AUR is the process whereby the IRS matches the information contained in information returns filed by payers to the information taxpayers report on their income tax returns. When there is a discrepancy, the IRS asks you or your client to explain the discrepancy. In particular, we would like your thoughts and opinions on barriers you have encountered and your suggestions for improvements to this process.

***START SCREENING WITH:***

- 1. Have you worked with the IRS on any AUR issues in the last year or so?**

Yes- invite to participate  
No- proceed to question 2

- 2. Are you interested in sharing your thoughts and opinions on ways to improve the AUR process?**

Yes- invite to participate  
No- thank and discontinue

***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). Remember to give the participant a card with the time and location of the focus group.*

**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 A - AUR MODERATOR'S GUIDE

Hi! My name is \_\_\_\_\_ and 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 problems. Thank you for your willingness to participate in our focus group. Our topic today relates to the IRS's Automated Underreporter (AUR) program, specifically to discuss the program from the practitioner's perspective.

### *Objective:*

I would like to welcome you to this focus group and thank you for your participation.

Before we start, let me ask how many of you have ever participated in a focus group before – (please raise your hand if you have previously participated in a focus group)? As a refresher for those of you who have and as information for those of you who have not; let me explain...

A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion. There are some **ground rules** that I would like to go over.

- **There are no right or wrong answers.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view.
- We will be here about **1 ½** hours. I will be **watching our time and directing our conversation.** At times, I may need to interrupt the conversation and move on to a different topic since our time is limited and we have a lot of material to cover.
- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
- We will be **recording this session**, because it's hard to listen to your comments and capture everything, since we are conducting similar groups in five other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No Names Will Be Used In the Report)** Once the report is written, the recordings are destroyed.
- There will be **no formal break**; however, 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.
- Please **turn off any cell phones** and/or beepers.
- One last item, as a government agency we are required to obtain approval to gather information from you. The Office of Management and Budget approved this research effort.

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OMB approves this data collection. 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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### **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 clients' and your experiences with the IRS OIC Program.*

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### **Warm-Up**

Let's begin by going around the table and introducing ourselves (using first names only). Tell us your practitioner designation: preparer, enrolled agent, CPA, attorney, etc., how long you have been in practice, and the approximate number of clients in your practice. Let's begin!

## **CUSTOMER EXPERIENCE WITH AUR**

Our discussion today will focus on the IRS Automated Underreporter (AUR) program. **How many of you are familiar with this program? Would someone please describe the program to me?**

*Probe:* Does anyone else have a description of the AUR program they would like to share?

*(Moderator: following the discussion, describe how AUR will be defined for this group – see below)*

For the purpose of this group, we will refer to the Automated Underreporter as the process where the IRS matches information returns filed by payers to the income reported on your client's returns. After the IRS completes this matching process, they send out a notice and ask you and/or your client to take a look at the information and explain any discrepancies. This process is often referred to as the AUR process and we will refer to this process using the term AUR. In our discussion today, we would like to gain insight into your experiences with this program in the last year or so. We are specifically interested in:

- Understanding the overall practitioner experience of going through the AUR process.

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- Understanding the “pain points” in the process that might contribute to you or your client feeling dissatisfied with the experience.
- Understanding, from the customer’s perspective, what we can change to create a more positive customer experience for individuals and their representatives going through the AUR process

### *Overall AUR Process*

Please take a few minutes to think about the sequence of events that occurred regarding your interaction with the IRS on your AUR inquiry. Include events such as letters, phone calls, or other interactions, whether initiated by the IRS or by you.

- Are you able to distinguish issues related to AUR from other IRS notices? Do your clients differentiate AUR notices from other IRS notices?
- Let’s share a few of these stories. Tell me about your experience - What happened first? What happened next?

**Overall, what are your feelings about the AUR process? Are you satisfied with the process? Generally, what do you like about the program? What do you dislike?**

### *Probe:*

- Were there specific interactions, which you remember, more clearly as particularly pleasant? What were they and why were they pleasant?
- How about unpleasant interactions? What were they and why were they unpleasant? Please describe a few of those in more detail - what happened; what did you think/feel, what you did next, and what was the result? At what point were you most frustrated? What would have made you feel better?
- Was there something you expected to happen that did not? Why did you have that expectation? At what point were your expectations met adequately?
- How did you feel at the time and how do you feel now that some time has passed?

### **Details of the AUR Process**

- Tell me about the initial notification letter

*Probe:* - did it explain what needed to be done to resolve the issue? Was it easy to understand? If not, why not? Did it clarify your role in the process?

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### During the AUR process, how well informed are you about your client's case and its status?

*Probe:*

- o How did you keep track of your client's case in the AUR process?
- o What would be your preferred method(s) for being kept informed about the status of the case? (i.e. letter, phone call, email, postcard, other)

### From the beginning of the inquiry process until the AUR inquiry closed:

- o How many times were you in contact with the IRS?
- o What type of contacts were these?
- o What type of letters or notices did you receive from the IRS?
- o Did you have enough time to respond (and get the documents requested)?
  - Was the information requested reasonable? (If no) why not? *[Probe for relevance, amount, and difficulty to obtain (e.g., bank statements).]*
  - Was the envelope provided helpful? (If no) why not? *[Probe on size, whether mailing label would be better.]*
  - Was the date on the letter consistent with when you received it? *[Probe regarding any future dated letters.]*
- o Did you have any telephone contact with the IRS?
  - Who initiated it, you, or them?
  - Did you have any problem getting through?
  - Did it work well? Why (not)? Was the person (people) you spoke with helpful? Courteous?
  - Describe your interactions with IRS during this process

- When you had questions about the process, how did you try to get them resolved?
- Describe the time that you spent on resolving the tax issue.

(Note to moderator, "time" is left intentionally ambiguous to mirror question on survey.)

*Probe:* describe the: overall length of time from beginning to end of process; time spent on any single part(s) of the process; wait time for response from IRS)

- Did you experience any problems with your Power of Attorney being on file and/or recognized by the IRS?
- 
- How did you know that your client's case had been closed?
  - o Did you receive a communication?
  - o Did you call to determine if it had been closed?

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### *Summary*

#### **What could the IRS have done differently to make the AUR process a better experience?**

- Did the IRS lead you to expect anything that did not happen or they didn't deliver on?
- Are there any tools or guidelines that would have made it easier and/or faster for you to provide the information requested by the IRS to close the case?
- How could notices and letters from the IRS regarding the AUR process be made easier to understand?

### **Wrap-up**

These are all the questions we have. Is there anything else you would like to say about the AUR process before leaving?

Thank you again for your participation in our discussion.

## Appendix B - OIC SCREENER'S GUIDE

Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service. I am recruiting participants for a focus group interview that the Taxpayer Advocate Service will be holding at this tax forum. The Taxpayer Advocate Service wants to gather thoughts and opinions to help us improve our products. Would you be willing to share your opinions on this topic?

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

You will be asked to discuss your experiences with the IRS's Offer in Compromise (OIC) program. OIC is the collection program that allows taxpayers to settle their tax account liabilities for less than the full amount owed. In particular, we would like your thoughts and opinions on barriers you have encountered and improvements that could be made to help the IRS more effectively utilize this viable collection alternative.

*START SCREENING WITH:*

- 3. Have you worked with the IRS on any collection issue within the past year (i.e., especially one dealing w/ Offer in Compromise (OIC) issues)?**

Yes- invite to participate

No- proceed to question #2

- 4. Are you interested in sharing your thoughts and opinions on ways to improve the Offer in Compromise (OIC) process?**

Yes- invite to participate

No- thank and discontinue

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*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). Remember to give the participant a card with the time and location of the focus group.*

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### **Objective:**

In our discussion today, we would like to gain insight into your experiences with the Offer in Compromise program. We are specifically interested in:

- Understanding the overall practitioner experience with the OIC process,
- Determining whether you consider an OIC to be a viable collection alternative for your clients,
- Identifying the aspects of the process that you like and dislike,
- Learning what the IRS should do to create a more positive customer experience for those who use the OIC process.

Before we start, let me ask how many of you have ever participated in a focus group before – (please raise your hand if you have previously participated in a focus group)? As a refresher for those of you who have and as information for those of you who have not, let me explain...

A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion. There are some **ground rules** that I would like to go over.

- **There are no right or wrong answers.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view.
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- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
- We will be **recording this session**, because it's hard to listen to your comments and capture everything, since we are conducting similar groups in five other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No Names Will Be Used In the Report)** Once the report is written, the recordings are destroyed.

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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 clients' and your experiences with the IRS OIC Program.*

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### **Warm-Up**

Before we start our discussion, let's go around the table, and introduce ourselves (using first names only). Tell us briefly tell us what type of firm you are with, how many years you have been in the tax preparation business and what type of experience you have with Offer in Compromise cases and also share with the group an estimate for the number of OIC cases you worked within the last year.

*Moderator- **summarize** at end of introduction the number who worked OIC cases:*

- **frequently (i.e., more than once in past six months)** worked with IRS on OIC issues?
- **often (i.e., at least once in past year)?**
- **Occasionally (i.e., once in past two years)?**
- **Never but have contemplated doing so?**

Thank you for your input. Let's begin our discussion!

For purposes of this focus group, we will refer to the Offer in Compromise process and program as OIC and limit our discussion to experiences with OIC in the last year or so.

**Let's talk briefly about the application and the time it takes to process and investigate and OIC. Customer Experience with the OIC**

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### Program

***Note to Moderator: - DO NOT GET BOGGED DOWN IN THE DETAILS OF THE FORM – MOVE THE DISCUSSION ALONG***

**What did you think of the application process?**

***Probe:***

- **Did you use the instructions to navigate the process? Were they easy to understand?**
- **Did you know where/how to submit the Offer after completing the form?**
- 
- **How could the application process be improved?**
  - 
  - 
  - **OIC Investigation and Timeframes**

Let's move our discussion to your interactions with IRS during the OIC application process.

**In the last year or so, which IRS offices have you interacted with on OIC applications. Would you please raise you hand if you worked with Brookhaven or Memphis? How many of you have worked with other offices?**

*Get a count of the number of people working with different types of sites and summarize. (Note to moderator: Do not read share types of site info with participants)*

- Centralized sites (Memphis, TN and Brookhaven, NY)
- Field offices (AL, AR, CA, FL, GA, MS, OK, TN, and TX)

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**Can you tell a difference in the type of site working a case or the location working the case?**

*Probe:*

- Are there differences with interactions between IRS sites or are they fairly consistent? If not, what are some of the inconsistencies?
- What sites do you like to work your cases? Are there sites you try to avoid? Which ones?

*(Note: If possible, for the next series of questions please try to designate if your contact was with one of the COIC or local offices.)*

**What additional information did IRS require while investigating the OIC?**

*Probe:*

- Do you feel the information was necessary?
- Did the IRS use all of the information supplied?

**How did you contact the IRS about the OIC? How did the IRS contact you ? (Correspondence, Phone, etc?)**

*Probe:*

- How could the IRS improve these contacts?

**How do you feel about the timeframes involved in the OIC process?**

*Probe:*

- Do the timeframes seem reasonable? If not, why?
- How much time do you have to spend on an OIC case? Do you feel the time you spend is reasonable?

**Do the IRS's financial analysis and reasonable collection potential (RCP) - i.e., acceptable OIC amount) formulas reflect the reality of your client's current financial condition?**

*Probe:*

- If not, what specifically was an issue?
  - o *Computation of income and allowable living expenses (ALE).* Are there any ALE expenses in particular that appear to be unreasonable or unrealistic?

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- o *Valuation of assets?* What specific problems have you have had in the value the IRS placed on an asset?
- o What *suggestions* do you have that would make the OIC financial analysis and RCP more realistic?

**How flexible were the IRS representatives? Did they consider any special circumstances of your client?**

**Have you negotiated with the IRS on an OIC? Tell me about the process...**

*Probe:*

- Regardless of the outcome, what did you think of the negotiation process?
- Were IRS representatives willing to negotiate – willing to listen to your reasons for disagreeing with its decision?
- Do you think the final decisions are fair? Why or why not?
- Do you have any suggestions that you think would make the negotiation process more fair for you and your clients?

**How many of you had your client's OIC recommended for rejection? Did you request a hearing with the IRS Appeals office? (*get a count of hands*)**

*Probe:*

- Why not?
- How were your interactions with Appeals?
- Did Appeals do a better job of considering your client's fact and circumstances?
- Did you achieve a successful resolution?

**If your client's OIC was initially not accepted (*e.g.*, returned, rejected, terminated, or withdrawn), what was the ultimate outcome?**

*Probe:*

- Did the IRS grant another collection alternative (*e.g.*, establish an installment agreement; report the account currently not collectible, etc.)?
- How long did it take the IRS to contact you or your client to discuss other alternatives?
- Were you notified as to the final resolution of the case?

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Wrap-up

**Thank you for agreeing to participate and sharing your opinions!**

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

Welcome everyone. My name is \_\_\_\_\_. I am a/an (employee title) with the Taxpayer Advocate Service. (Employee name and title) will be in the room taking notes during the discussion. Thank you for participating in this focus group. I'd like to explain a few things about how this focus group will work.

### **Ground Rules**

Before we start, let me ask how many of you have ever participated in a focus group before – (please raise your hand if you have previously participated in a focus group)? As a refresher for those of you who have and as information for those of you who have not, let me explain...

A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion. There are some **ground rules** that I would like to go over.

- **There is no right or wrong answers.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a very different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view.
- We will **be here about 1 ½ hours**. I will be **watching our time and directing our conversation**. At times, I may need to interrupt the conversation and move on to a different topic since our time is limited and we have a lot of material to cover.
- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
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OMB approves this data collection. We are required by law to report to you the OMB control number for this public information request. That number is 1545-1349.

### INTRODUCTION

Now, first let's spend a little time getting to know one another. Let's go around the table and introduce ourselves. Please tell me:

- Your first name only and practitioner designation--preparer, enrolled agent, CPA, attorney, other?
- In what locality do you prepare tax returns?
- How large is your tax return preparation practice--how many clients?

Additional warm-up

- Do most of your clients speak English? What other languages?
- How would you describe your client base--low income, middle income, high income, mixed?

***[note to moderator: Explain that different versions of TAS mission statements and strategic messages will be shared shortly to make sure we are clear in our communications]***

### TAS & ITS STRATEGIC MESSAGES - CURRENT LANGUAGE

**Have you heard about, or had contact with the Taxpayer Advocate Service?**

*Probe:*

- How did you come to hear about TAS (what source – i.e. friend, brochure, IRS, etc.)? If you had to guess, what do you think it (TAS) is. Whom do you think sponsors it?
- Describe your experience?

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### TAS STRATEGIC MESSAGES - CURRENT LANGUAGE

Now, we are going to shift gears a bit. We are going to have you read some statements written about the Taxpayer Advocate Service. After you have read them, I am going to ask you questions about the statements.

*[MODERATOR DISTRIBUTE CARD C (TAS PURPOSE & MISSION, CURRENT LANGUAGE)]*

**Message C:** As an independent organization within the IRS, the Taxpayer Advocate Service helps taxpayers resolve problems with the IRS and recommends changes that will prevent the problems from happening in the first place.

- What do you think about what we just read?
- What is your reaction?
- After reading this statement, what words or phrases would you use to describe the Taxpayer Advocate Service? *[perhaps list on a flip chart]*
- What was the statement trying to tell you?
- What do you think the phrase “helps taxpayers resolve problems with the IRS” means?  
*Probe: What kind of problems do you think it is referring to?*
- What do you think the phrase, “an independent organization within the IRS” means?  
*Probe: ask about clarity, believability*

**Now I am going to give you one additional card that has a different statement written on it.**

*[MODERATOR, DISTRIBUTE CARD S (TAS PURPOSE & MISSION, SIMPLER LANGUAGE)]*

Let's take a moment and read the second card. *[MODERATOR READ ALOUD]*

**Message S:** The Taxpayer Advocate Service is your voice at the IRS. Their job is to help you solve your tax problems. And because they are part of the IRS, TAS knows it better than anyone.

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- What do you think about what we just read?
- What is your reaction?
- After reading this statement, what words or phrases would you use to describe the Taxpayer Advocate Service? [perhaps list on a flip chart]
- What was the statement trying to tell you?
- What do you think the phrase "Their job is to help you solve your tax problems" means?

*Probe: What kind of problems do you think it is referring to?*

- What do you think the phrase, "an independent organization within the IRS" means?

*Probe: ask about clarity, believability*

**[NOTE TO MODERATOR:** For the preceding second, third, and fourth bullets, please probe for the specific words/phrases within the messages that foster respondent answers.]

[comparison]

**[MODERATOR, GO AROUND TABLE:]**

- o Which statement did you think was the easiest to understand? Which was the hardest?
- o Which of the two statements do you think is written for taxpayers? What makes you say that?
- o Which statement makes you most want to go to the Taxpayer Advocate Service if you had problems with your clients' taxes? What makes you say that?
- o Which statement does the best job of giving you the sense that the Taxpayer Advocate Service is an organization you can trust? What makes you say that?
- o Were any of the statements confusing to you? What, specifically, did you find confusing?

Let's take a moment and read a third card. **[MODERATOR READ ALOUD]**

**Message E:** The Taxpayer Advocate Service believes it is everyone's right to receive expert help when they are having trouble solving tax problems on their own.

- What do you think about what we just read?
- What is your reaction?
- After reading this statement, what words or phrases would you use to describe the Taxpayer Advocate Service? [perhaps list on a flip chart]
- What was the statement trying to tell you?
- What do you think the phrase "everyone's right to receive expert help" means?

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*Probe: What kind of help do you think it is referring to?*

- What do you think the phrase, "having trouble solving tax problems on their own?"  
*Probe: ask about on their own*

**[NOTE TO MODERATOR:** For the preceding second, third, and fourth bullets, please probe for the specific words/phrases within the messages that foster respondent answers.]

[comparison]

*[MODERATOR GO AROUND TABLE and capture results of vote:]*

- **Which statement did you think was the easiest to understand? Which was the hardest?**
- **Which statement do you think is *best* for taxpayers? What makes you say that?**
- **Which statement makes you most want to go to the Taxpayer Advocate Service if you had problems with your clients' taxes? What makes you say that?**
- **Which statement does the best job of giving you the sense that the Taxpayer Advocate Service is an organization you can trust? What makes you say that?**
- **Were any of the statements confusing to you? What, specifically, did you find confusing?**

*[MODERATOR COLLECT CARDS FROM EXERCISE]*

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<b>TAS STRATEGIC MESSAGES – RIGHT TIMES TO APPROACH TAS</b>
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**Let's move on to a different type of statement, again with more information about the Taxpayer Advocate Service.**

*[MODERATOR DISTRIBUTE CARDS]*

**Message U:** You may be eligible for Taxpayer Advocate Service assistance if:

- you are experiencing economic harm or significant cost due to a tax problem,

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- you have experienced a delay of more than 30 days to resolve your tax issue, or
  - you have not received a response by the date that was promised by the IRS
- 
- **What do you think about what we just read? What is your reaction?**
  - **What was the statement trying to tell you?**
  - **What do you think the phrase, “economic harm, or significant cost due to a tax problem” means?**  
*Probe: What kind of problems do you think it is referring to?*
  - **What do you think the phrase, “a delay of 30 days to resolve your tax issue” means?**
  - **What do you think the phrase, “you have not received a response by the date that was promised by the IRS” means?**

*[NOTE TO MODERATOR: For the preceding second, third, and fourth bullets please probe for the specific words/phrases within the messages that foster respondent answers.]*

**Now I am going to give you an additional card containing a different statement.**

*[MODERATOR DISTRIBUTE CARDS I (TAS TIME TO APPROACH, SIMPLER LANGUAGE)]*

**Let's take a moment and read the second card.**

**Message I:** You should come to TAS for help if problems with the IRS are preventing you from paying for food, transportation, or housing. You should also come to them if the IRS did not get back to you about a tax problem you are trying to solve when they said they would.

- o **What do you think about what we just read? What is your reaction?**
- o **What was the statement trying to tell you?**
- o **What do you think the phrase, “if problems with the IRS are preventing you from paying for food, transportation, or housing” means?**  
*Probe: What kind of problems do you think it is referring to?*
- o **What do you think the phrase, “if the IRS did not get back to you about a tax problem you are trying to solve when they said they would” means?**

*[NOTE TO MODERATOR: For the preceding second, third, and fourth bullets please probe for the specific words/phrases within the messages that foster respondent answers.]*

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**Now I am going to give you an additional card with a different statement written on it.**

*[MODERATOR DISTRIBUTE CARDS L (TAS TIME TO APPROACH, ELEVATED LANGUAGE)]*

Let's take a moment and read the third card. [Moderator Read Aloud]

**Message L:** The Taxpayer Advocate Service believes everyone should be treated equally and fairly when it comes to paying taxes. If you cannot pay the taxes you owe, or if you're not getting your problems solved at the IRS, come to us for help.

- o What do you think about what we just read? What is your reaction?
- o What was the statement trying to tell you?
- o What do you think the phrase, "should be treated equally and fairly when it comes to paying taxes" means?
- o What do you think the phrase, "if you cannot pay the taxes you owe" means?
- o What do you think the phrase, "if you're not getting your problems solved at the IRS" means?

*[NOTE TO MODERATOR: For the preceding second, third, and fourth bullets please probe for the specific words/phrases within the messages that foster respondent answers.]*

*[MODERATOR, GO AROUND TABLE & tally:]*

- **Which of the statements did you think was the easiest to understand? Which one was the hardest?**
- **Which of the three statements do you think is written for the average taxpayer? What makes you say that?**
- **Which statement makes you most want to go to the Taxpayer Advocate Service if you had problems with your clients' taxes? What makes you say that?**
- **Which statement does the best job of giving you the sense that the Taxpayer Advocate Service is an organization you can trust? What makes you say that?**
- **Were any of the statements confusing to you? What, specifically, did you find confusing?**

*[MODERATOR, COLLECT CARDS FROM LAST EXERCISE]*

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## Appendix B - OIC MODERATOR'S GUIDE

<b>TAS STRATEGIC MESSAGES – WHAT TO EXPECT (IF TIME)</b>
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Here's another statement, again with more information about the Taxpayer Advocate Service.

*[MODERATOR, DISTRIBUTE CARD R (TAS WHAT TO EXPECT, CURRENT LANGUAGE)]*

**Message R:** By asking the Taxpayer Advocate Service for help, you will receive personalized service from a knowledgeable advocate who will:

- listen to your problem,
- help you understand what needs to be done to resolve it
- stay with you every step of the way until your problem is resolved

- What do you think about what we just read? What is your reaction?
- What was the statement trying to tell you?

**Now I am going to give you two additional cards, each with a different statement written on it.**

*[MODERATOR, DISTRIBUTE CARDS M & V (TAS WHAT TO EXPECT, SIMPLER LANGUAGE & ELEVATED LANGUAGE)]*

Let's take a moment and read all three cards. **Keep in mind that all three cards are trying to say the same thing.** *[MODERATOR READ ALOUD]*

**Message M:** The Taxpayer Advocate Service will present your side of the story to the IRS and make sure you are treated fairly. And, it's free.

**Message V:** The Taxpayer Advocate Service is your voice at the IRS. That means it's our job to help solve your IRS problems. We won't stop until the problem is solved, and our service is free.

*[MODERATOR, GO AROUND TABLE & tally:]*

- **Which of the statements did you think was the easiest to understand? Which one was the hardest?**
- **Which of the three statements do you think is written for the average taxpayer? What makes you say that?**

## Appendix B - OIC MODERATOR'S GUIDE

- Which statement makes you most want to go to the Taxpayer Advocate Service if you had problems with your clients' taxes? What makes you say that?
- Which statement does the best job of giving you the sense that the Taxpayer Advocate Service is an organization you can trust? What makes you say that?
- Were any of the statements confusing to you? What, specifically, did you find confusing?

**NOTE TO MODERATOR:** For the preceding second, third, and fourth bullets please probe for the specific words/phrases within the messages that foster respondent answers.]

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### MESSENGRS

We have just read many statements about the Taxpayer Advocate Service. Let's say that the Taxpayer Advocate Service wanted to tell people like you about the services they offer. From what people or sources do you think your clients would be most likely to trust information about the Taxpayer Advocate Service?

*[Distribute Handout 1]*

On Handout 1, I have listed a number of different people/places who could give you information about the Taxpayer Advocate Service.

Circle the **three** that you think your clients would trust the most to get information about the Taxpayer Advocate Service.

A friend/family member

Your church

Someone who has used the Taxpayer Advocate Service before

A tax professional

Local TV news

National TV news

Your local newspaper

A national newspaper

A government official

The head of the Taxpayer Advocate Service

The Internet

## Appendix B - OIC MODERATOR'S GUIDE

### **Why did you select the ones that you did?** *[MODERATOR, QUESTION CONTRADICTIONS STEMMING FROM PREVIOUS ANSWERS]*

- [IF INTERNET:] When you say "the Internet," what Web sites do you have in mind?
- Would you trust information from the Taxpayer Advocate Service if you received it from a brochure? Where should the brochure be placed so that you could obtain it easily?

### **CLOSING**

We are almost out of time - in closing I would like to ask you one more question:

**What is the one thing you would tell a friend if you were going to recommend that they go to the Taxpayer Advocate Service for help with their tax problems?**

**Thank you very much for your participation!**

## Appendix C - TAS Mission Statement 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 a focus group that the Taxpayer Advocate Service will be holding at this tax forum. The Taxpayer Advocate Service wants to gather thoughts and opinions to help us improve our products. The focus group will be held during the lunch break period so it will not reduce your opportunity to earn CPE credits. Would you be willing to share your opinions on this topic?

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

- You will be invited to discuss your experiences with the correspondence sent to taxpayers by the Taxpayer Advocate Service (TAS). In particular, we would like your thoughts and opinions on some possible changes to the correspondence sent by TAS.

*START SCREENING WITH:*

- **Have you (your clients) been contacted by the Taxpayer Advocate Service in the last year or so?**

Yes (invite participant)

No (continue with Question 2)

- **Are you interested in reviewing correspondence from the Taxpayer Advocate Service and providing feedback on how it might be improved to better serve your clients?**

Yes (invite participant)

No (stop)

***For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Try to obtain a few participants who recall working with TAS on a client's case.***

*(Screener Note: Participants do not need to be familiar with TAS in order to participate in this focus group.)*

*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). Remember to give the participant a card with the time and location of the focus group.*

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.

**Thank you for agreeing to participate and sharing your opinions!**

## Appendix C - TAS Mission Statement MODERATOR'S GUIDE

Hi! My name is \_\_\_\_\_ and I am a/an (employee title) with the Taxpayer Advocate Service. I will be moderating this focus group. (Employee name), also with the Taxpayer Advocate Service, will be in the room taking notes. We've asked you to be here today to gather your thoughts and ideas on the correspondence from the Taxpayer Advocate Service.

Your ideas will help TAS decide how to make its taxpayer correspondence easier to read, more user-friendly, and a better tool for helping taxpayers resolve problems. We need your help. I encourage you to speak up and let me know what's on your mind.

As the moderator, my job is to keep the discussion focused on the topic. You'll see me referring to this outline from time to time. The outline includes all issues I need to raise with the group, and helps me keep the discussion on track. There may be occasions where I have to break off the conversation in order to move on to another area.

Before we begin, I'd like to tell you a little something about this focus group and discuss necessary ground rules.

### Ground Rules

How many of you have ever participated in a focus group before – (please raise your hand if you have previously participated in a focus group)? As a refresher for those of you who have and, as information for those of you who have not, let me explain...

A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion. There are some **ground rules** that I would like to go over.

- **There are no right or wrong answers.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a very different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view.
- We will be here about **1 1/2** hours. I will be watching our time and directing our conversation. At times, I may need to interrupt the conversation and move on to a different topic since our time is limited and we have a lot of material to cover.
- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
- We will be **recording this session**, because it's hard to listen to your comments and capture everything, since we are conducting similar groups in five other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No Names Will Be Used In the Report)** Once the report is written, the recordings are destroyed.

## Appendix C - TAS Mission Statement MODERATOR'S GUIDE

- There will be **no formal break**; however, 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.
- Please **turn off any cell phones** and/or beepers.
- One last item, as a government agency we are required to obtain approval to gather information from you. The **Office of Management and Budget approved this research effort.**

OMB approves this data collection. We are required by law to report to you the OMB control number for this public information request. That number is 1545-1349.

### Introductions

Let's start off by having each of you introduce yourself by your first name only. Please also share with the group an estimate for the number clients you worked with during the past year that involved TAS. Moderator- **summarize** at end of introduction the number who received TAS correspondence.

- **Frequently (i.e., more than one a month)**
- **Fairly often (i.e., at least one every two months)?**
- **Occasionally (i.e., quarterly)?**
- **One or two a year?**

### Experiences

#### How do your clients react to correspondence sent by the IRS?

*Probe:*

- If they read it, can they understand it?
- Do you have to explain it?

#### How do your clients react to correspondence sent by the TAS?

*Probe:*

- If they read it, can they understand it?
- Do you have to explain it?
- Do your clients recognize any difference between correspondence sent by the IRS versus TAS?

#### What would it take to get your clients to read correspondence sent by TAS?

### **Does the correspondence from TAS help your taxpayers solve their tax problem?**

- What's the biggest problem TAS correspondence presents for your clients?
- What's the biggest problem TAS correspondence presents for you?
- What's more important: clarity or tone?

### **Describe the impact, if any, of TAS correspondence on your client's ability to work with TAS to resolve their problem?**

*[Moderator Note: Tells the participants you are now going to engage in an exercise. Distribute the Initial Contact Letter to participants. Give them a few minutes to read the letter. Let them know you will ask some follow-up questions...]*

### **What do you think of the TAS statement at the top of the letter?**

*Probe:*

- Does the placement of the TAS independence statement at the top of the letter increase the reading of it? If someone reads it, will it increase understanding of TAS's independence?
- Should it be in a different position?

The letter you reviewed would be sent as an initial acknowledgment of the case being received in TAS. It would include a request for additional information. This would be the first correspondence by TAS.

### **How do you think your client(s) would react to this letter?**

*Probe:*

- Would they know how to reach the advocate if they have a question?
- Would your client feel TAS has taken responsibility for their case?
- What other information would you like to have in this letter?

*(Moderator Note: Distribute Interim Contact Letter to participants.)*

### **Do you think this letter would make your client feel more confident TAS is working on their case?**

*Probe:*

- Does the interim letter instill confidence in the job the advocate is doing? What type of details do you think should be included in the letter?
- Do you think your client would prefer just a short note to let them know the remaining actions needing to be taken and the estimated timeframe?
- Would you make any changes to the letter?

### ***[Read the standard paragraph on confidentiality:]***

*The Internal Revenue Code gives the Taxpayer Advocate Service the discretion not to disclose certain information to the IRS. To provide you the assistance or relief you are requesting, however, the Taxpayer Advocate Service will likely have to disclose to the IRS at least some of the information you provide. If you ask me not to disclose to the IRS what you tell me or the fact that you have contacted the Taxpayer Advocate Service, the Taxpayer Advocate Service will generally honor your request.*

### **Do you think the paragraph on confidentiality will encourage your clients to work with TAS?**

*Probe:*

- By reading it in the letter, do you think your clients will believe the confidentiality will be honored?
- Would it carry the same weight if conveyed verbally?
- Is there a better way we can word it?

*[Moderator Note: Distribute Second Request Letter to participants. Ask a participant to read the first paragraph.]*

### **How do you feel about the tone of the paragraph?**

*Probe:*

- What impression does the wording give?
- Is there a way we could make the statement more accepting?
- Do you feel that we are threatening you by telling you the consequences of not getting us the information we need?
- If so, what is a better way to tell you what is going to happen?

## Appendix C - TAS Mission Statement MODERATOR'S GUIDE

*[Moderator Note: Distribute Closing Letter to participants. Ask a participant to read the first paragraph.]*

### **What reaction to you think your clients would have to this paragraph?**

*Probe:*

- How would your client feel if TAS was not able to resolve your issue and they received this letter?
- Would you make any changes to the letter?
- If you did not like the letter, what about it did you not like?

### **Wrap-up**

Please take a minute to think about the issues we've discussed (moderator may summarize main issues).

*(Moderator Note: Distribute proposed new TAS correspondence sample to participants.)*

### **What do you think of the proposed TAS correspondence?**

*Probe:*

- More customer friendly than the old style? (Why or why not?)

### **Conclusion**

We've used just about all of the time we have allotted for this group. I want to thank you for your help and candid discussion today. We will use this information to enhance and improve our correspondence. Your participation here today is extremely valuable and greatly appreciated. Enjoy the Tax Forum!

## Appendix D – TAS Correspondence SCREENER’S GUIDE

<b>TAS Automated Underreporter (AUR)</b>					
	<b>First Name</b> (& Initial of last name)	<b>Type of Preparer</b> (CPA, EA, Atty, etc.)	<b>Gender</b>	<b>Approximate Age</b>	<b>Client Type</b> (ind., bus., ESL, low income, other)
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## Appendix D – TAS Correspondence MODERATOR’S GUIDE

<b>TAS Offer in Compromise (OIC)</b>					
	<b>First Name</b> ( & Initial of last name)	<b>Type of Preparer</b> (CPA, EA, Atty, etc.)	<b>Gender</b>	<b>Approximate Age</b>	<b>Client Type</b> (ind., bus., ESL, low income, other)
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## Appendix E - Recruiter's Tally Sheet for TAS Focus Groups

<b>TAS Mission Statement</b>					
	<b>First Name</b> ( & Initial of last name)	<b>Type of Preparer</b> (CPA, EA, Atty, etc.)	<b>Gender</b>	<b>Approximate Age</b>	<b>Client Type</b> (ind., bus., ESL, low income, other)
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<b>TAS Correspondence</b>					
	<b>First Name</b> (& Initial of last name)	<b>Type of Preparer</b> (CPA, EA, Atty, etc.)	<b>Gender</b>	<b>Approximate Age</b>	<b>Client Type</b> (ind., bus., ESL, low income, other)
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***Place the preparer's name on the list and hand them a focus group flag to attach to their badge. Remember to give the participant a card with the time and location of the focus group.***

## WELCOME AND GROUND RULES

Those are all the questions we have. Is there anything else you would like to say about the OIC process?

- What would make the OIC program better for you and your clients, other than what we've already discussed?
- Are there any more comments you would like us to take back to the IRS?
- Thank you again for your participation in our discussion.
- Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service. I am recruiting participants for a focus group that the Taxpayer Advocate Service will be holding at this tax forum. We want to gather your thoughts and opinions to help us improve our products. Would you be willing to share your opinions on this topic?
- *If the preparer would like more information on the topic to be discussed, read the appropriate statement below.*
- You will be invited to discuss your experiences with the language the Taxpayer Advocate Service uses to inform taxpayers of the services our organization provides. In particular, we would like your thoughts and opinions on some of the language we currently use, and some possible changes to our messages.

### • **SCREENER QUESTIONS:**

1. Are you familiar with the Taxpayer Advocate Service and/or have you seen signs, letters, or brochures with information about the Taxpayer Advocate Service? (get a mix)
- 2.
- 3.
4. Would you be willing to participate in this focus group and give us feedback about our messages and how they can be improved?
- 5.
6. (Screener Note: Participants do not need to be familiar with TAS in order to participate in this focus group, but try to obtain a mix.)
- 7.
8. ***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). Remember to give the participant a card with the time and location of the focus group.***
- 9.
- 10.

11. 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.

### ***Overall OIC Process***

To help us prepare for our discussion, please take a few minutes to think about and write down the sequence of events that occurred regarding your interaction(s) with the IRS when you used or seriously considered using an OIC to resolve your client's outstanding tax liabilities. Remember to focus your discussions on interactions within the last year or so. Write down the type of contact, topic, and what happened. Include events such as letters, phone calls, or other interactions whether initiated by the IRS or by you.

Think about the following aspects of your experience:

- What were your overall reactions, thoughts, and feelings throughout this process?
- Was there something you expected to happen that did not? Why did you have that expectation? How were your concerns addressed?
- How did you feel about the process at the time and how do you feel now that some time has passed?
- Will you continue to use the OIC process to resolve other clients tax problems?
- 
- 
- Let's talk briefly about your overall thoughts on the OIC process,
- 
- What is your general assessment of the program? What do you like about the program? What do you dislike about the program?
- 
- 
- *Details of the OIC Process*

I would like to continue the discussion by going through the steps of the OIC process. One of the first items you would encounter is the OIC application process.

OIC Application