

## 2009 e-Preparer Focus Group Study Moderator's Guide

OMB # 1545-1349

### GUIDE SERVES ALL 4 OF THE FOLLOWING GROUPS:

New York NY.....*Non-Users Of e-File (NO e-Filed Returns AND 75%+ V-Coded)*  
San Francisco CA.....*Non-Users Of e-File (NO e-Filed Returns AND 75%+ V-Coded)*  
Chicago IL.....*Heavy Users Of e-File (95%+ e-Filed Returns)*  
Tampa FL.....*Light Users Of e-File (1-49.9% e-Filed Returns)*

### INTRODUCTION

Welcome, and thank you for coming in today. My name is \_\_\_\_\_, of Russell Research in New York. The Internal Revenue Service has asked us to speak with you and get your reaction to some ideas for improving electronic information and communication services available to Tax Professionals from the IRS.

I will be leading today's discussion, but before we get started, I want to let you know that our discussion will be videotaped to make sure that we collect all pertinent information. In addition, my colleagues, including representatives from the IRS, will be observing our session and will be interested in our discussion and the group's reaction to the program.

### WARM-UP

We're going to be talking today about electronic information, electronic services, and forms of electronic communication available to Tax Professionals. We will cover the types of information and services you saw at irs.gov during your visits there before this group discussion \*, but we'll also keep the discussion wide-open so that you can talk any form of electronic information and communication that is (or would be) helpful to you and your tax practice/firm.

**\*DURING RECRUITING FOR GROUPS, WE E-MAILED PARTICIPANTS INFORMATION ABOUT TAX PROFESSIONAL INFORMATION SERVICES AT IRS.GOV. SEE EMAIL CONTENT BELOW. THEY AGREED TO VISIT IRS.GOV & REVIEW INFORMATION SERVICES BEFORE COMING TO THE GROUP.**

**E-MAIL CONTENT TO BE PROVIDED BY IRS.**

## **(A) – ROLE OF ELECTRONIC COMMUNICATION & INFORMATION IN BUSINESS**

**THIS IS A VERY BRIEF DISCUSSION DESIGNED TO GET PARTICIPANTS THINKING OF ELECTRONIC COMMUNICATION AND INFORMATION:** Let's start by talking about the role that electronic information and communication plays in your business.

1. First, how many of you use e-mail? (ASSESS AND THEN PROBE WITH:) Roughly how much of your communication with clients is e-mail/electronic based and how much is telephone or in-person based? What about your communication with colleagues or other Tax Professionals – how much of that is e-mail/electronic based vs. phone/in-person?
2. Next, think about when you look for tax-related information – about how much of that do you do electronically/via the Internet and how much do you do using paper references?
3. Overall, how would you describe the importance of electronic communication and information to you and your business?

## **(B) – CURRENT SOURCES OF ELECTRONIC INFORMATION & SERVICES**

1. Let's talk some more about tax-related information and services. What are your **sources** for information related to tax preparation and filing? These could be the IRS, an organization/professional group, or something else. Tell me all of the sources that you go to. (LIST FOR RECORD.)
2. How do you **access** these info sources – online/via the Internet, by phone, or what?
3. Of all the sources we've talked about, which one would you say is the source you find most helpful for information related to tax prep and filing? (TALLY)

## **(C) – EXPERIENCE WITH & ASSESSMENT OF E-SERVICES**

**READ:** Let's talk next about e-Services – the IRS's program of web-based services.

1. How **familiar** are you with IRS's e-Services program? Do you remember where you first heard about e-services?
2. How many of you have **used** e-Services, either under your own registration or through delegation of authority?
3. For those of you who have NOT used e-Services, why not?

## (MORE ON ASSESSMENT OF E-SERVICES)

4. Here are the services available to Tax Professionals through the e-Services program. **(HAND OUT LIST OF E-SERVICES SHOWN BELOW. NOTE TO IRS: SUGGEST ADDING A VERY BRIEF DESCRIPTION TO EACH E-SERVICE – PERHAPS ONLY ONE FULL SENTENCE TO PROVIDE MORE INFORMATION ABOUT EACH TO THOSE NOT FAMILIAR WITH IT.)**

### E-SERVICES:

- Registration
- Preparer Tax Identification Number (PTIN) Application
- Online e-file Application
- Disclosure Authorization (DA)
- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)
- Taxpayer Identification Number (TIN) Matching Application
- Interactive TIN Matching
- Bulk TIN Matching

5. (ALLOW TIME FOR PARTICIPANTS TO READ LIST OF E-SERVICES BEFORE CONTINUING WITH:) I want to start with those of you who said you have **NOT** used e-Services and ask which of these services do you think would be **helpful** to you.
6. Now, for those of you who **HAVE** used e-Services, which of the services on the list have you used and what has your experience with them been like?
7. Are there any other services or options that come to mind as we have been talking here?

## (D) – OVERALL & BRIEF ASSESSMENT OF IRS.GOV

**ANOTHER BRIEF SECTION, NOT INTENDED AS A FULL DIAGNOSTIC OF IRS.GOV, BUT ONLY TO GET TO THE TYPES OF SERVICES/INFORMATION AVAILABLE AT THE SITE:** All of you have by now visited irs.gov. Let's talk, briefly, about irs.gov and your experiences there.

1. **Overall**, how do you feel about irs.gov? (PROBE FOR WHETHER IT'S SOMETHING THEY USE ONLY WHEN NECESSARY, SOMETHING THAT'S HELPFUL BUT NOT INDISPENSABLE, OR AN INDISPENSABLE TOOL IN THEIR WORK.)
2. What are the **overall “pros” and “cons”** of irs.gov? Let's start with the “pros”. (DISCUSS BRIEFLY AND THEN MOVE TO...) Now, the “cons”. (AGAIN: THIS IS A LIMITED DISCUSSION AREA AND NOT A FULL DIAGNOSTIC EVALUATION OF IRS.GOV.)

**(MORE ON IRS.GOV)**

3. How do you feel about the **search criteria** at [irs.gov](https://irs.gov)? Do you find it helpful in your day-to-day jobs? Do you like it or dislike it? And what would you like to see the IRS do with the criteria to make it easier for you?
4. Other than what we have already discussed, what other **specific information or services** do you access at [irs.gov](https://irs.gov)? (LIST TOP MENTIONS.)
5. Are there any other types of information or services that you feel are really **missing** from [irs.gov](https://irs.gov)? What are they? (LIST AND PROBE FOR HOW EACH WOULD WORK/WHAT IT WOULD PROVIDE.)

**(E) – EXPOSURE TO & ASSESSMENT OF POTENTIAL IRS ELECTRONIC SERVICES**

**READ:** Next, I'm going to hand out a list of potential future electronic services which IRS might offer **at [irs.gov](https://irs.gov)**. **(HAND OUT LIST OF POSSIBLE FUTURE SERVICES SHOWN BELOW. AGAIN, IRS: SUGGEST ADDING A VERY BRIEF DESCRIPTION TO EACH.)**

**POTENTIAL ELECTRONIC SERVICES AVAILABLE AT IRS.GOV**

- Payment History
- Application Assistor
- Penalty & Interest Calculator
- Electronic Offers in Compromise
- Expanded Payment Options
- E Notices
- Secure email
- "What's My AGI" Assistor

1. Let's go through these potential electronic services and based upon what you read, you tell me whether it is **something you really need** or **something you can do without**. **(CAPTURE RESPONSE FOR EACH ITEM IN LIST.)**

**(MORE ON POTENTIAL SERVICES AT IRS.GOV)**

2. **NEXT, GO THROUGH THE LIST AGAIN, THIS TIME ASKING ANY PROBES SHOWN BELOW – NOTE TO IRS: WE HAVE PROBE AREAS FOR “E-NOTICES” FROM T.A.C.T AND THE KICKOFF CALL, BUT NOT FOR THE OTHER POTENTIAL SERVICES. CAN IRS SUGGEST ANY AREAS OF PROBING ON THE OTHER SERVICES?**
  - a) **PAYMENT HISTORY**: Advantages/disadvantages...
  - b) **APPLICATION ASSISTOR**: Advantages/disadvantages...
  - c) **PENALTY & INTEREST CALCULATOR**: Advantages/disadvantages...
  - d) **ELECTRONIC OFFERS IN COMPROMISE**: Advantages/disadvantages...
  - e) **EXPANDED PAYMENT OPTIONS**: Advantages/disadvantages...
  - f) **E-NOTICES**: Advantages/disadvantages of Electronic Notices or e-Notices? Which would you prefer – electronic or paper notices – for Clients; for your Business; for yourself? If you preferred electronic, would you still want an option to get paper notices, too? Are there any specific notices you’d prefer to receive electronically more than others?
  - g) **SECURE EMAIL**: Advantages/disadvantages...
  - h) **“WHAT’S MY AGI?” ASSISTOR**: Advantages/disadvantages...
3. Take a look at the full list of potential electronic services again and tell me: if you had to choose just one of these as the one you’d most like to see IRS offer, **which one would you choose?**
4. Which one would be your **second choice?**
5. And which would be your **third choice?**

**(F) – WHAT CAN THE IRS DO MORE OF IN TERMS OF ELECTRONIC INTERACTION?**

**READ:** As you’re probably aware, the IRS is increasing its electronic communication and interaction with Tax Professionals.

1. Are there any specific types of communication or interaction that we have not discussed here today, but which you’d like to see the IRS provide Tax Professionals? If so, what?
2. Finally, do you have any suggestions for the IRS related to either the type of electronic communication or information it provides or the manner in which it provides it?

**(G) – AFTER CHECKING BACKROOM FOR FOLLOWUPS, CLOSE WITH:**

That concludes our discussion.

Do you have any questions or comments about anything we did today, or the questions we asked?

The IRS may be interested in contacting you in the future to discuss potential new electronic services that the IRS may consider offering. If you would be open to being contacted by the IRS to discuss these potential new services; please provide your name, address, phone number and email address on the provided list. **(PASS THE SIGN-UP SHEET AROUND THE TABLE GIVING ALL PREPARERS AN OPPORTUNITY TO SIGN-UP FOR THIS RE-CONTACT EFFORT.)**

Well, thank you for coming in today. Your participation is very much appreciated.

We are required by law to report to you the OMB control number for this public information request. That number 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 this IRS office **(READ AND IF NEEDED, HAND RESPONDENT AN ADDRESS CARD):**

Internal Revenue Service  
Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Ave. NW IR-6526, Washington, DC 20224

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