

Attachment A: Screener's Guide

**Notice Improvement
2009 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 hour.

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

2009 Tax Forum Focus Groups Notice 746, CP 05 and CP 05A Moderator's Guide

Moderator Introductions

Hello. My name is _____ and I'm a researcher with the Internal Revenue Service and will be moderating today's discussion. Thank You for coming today to help us learn how we can improve the service we provide to tax professionals and the clients you serve. We appreciate your taking the time to participate in this discussion.

With more than 100 million sent to taxpayers each year, notices are one of the IRS's primary means of communicating with its customers. The clarity of these notices is vital to the success of the IRS in efforts 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. The IRS is currently in the process of redesigning some notices to make them easier to understand.

The purpose of today's session is two fold. First, we'd like to seek comments and suggestions from tax professionals on Notice 746, Information about Your Notice, Penalty and Interest. Second, we're interested in your opinions about specific sections of two notices: CP 05 and CP05A, which concern withheld refunds.

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. **Anonymity.** Everything that you say here will be kept strictly anonymous. We will use first names only and names will not be used in any report. You will remain anonymous to the IRS, so feel free to tell me what you think.
2. **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 please keep in mind, there are no wrong answers.
3. **Audio-recording.** Because we want to assure we've collected all of your comments and suggestions, this session is being recorded so that we can write an accurate report about the issues that are raised during the discussion.
4. **Observers.** There are a few people in the back of the room who will be observing our focus group session today. They are interested parties, and in some cases, they're decision makers for the IRS on notice simplification. It's a common practice to have interested observers attend focus groups so that they can learn first-hand what you have to say about the topic.

5. **Time.** I will be watching our time and directing our conversation. We will be here for about 1 hour. 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.
6. **Thanks.** Thank you for participating in today's session. We appreciate your time and your contributions.

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

Ground Rules

During our discussion today, please remember:

1. To talk one at a time in a voice as loud as mine.
2. To avoid side conversations with your neighbors.
3. We would like to hear from everyone during our discussion, but you don't have to answer every question.
4. Feel free to respond directly to someone who has made a comment. You don't have to address all your comments to me.
5. Speak your mind; say what is true for you. We are not looking for consensus opinions, and we expecting to hear diverse perspectives.
6. We are aware that tax professionals and taxpayers have varied opinions concerning notices. Our purpose today is not to debate the pros and cons of notices in general, but to focus on evaluating two specific notices. For this reason, I would request that we keep the "war stories" to a minimum.

Group Introductions

Please introduce yourself to the group by telling us:

- Your first name
- Where you practice
- Primary taxpayers you work with

Part 1: Notice 746 Introduction & Evaluation

Distribute copies of the notice. Provide general explanation below.

Notice 746

Notice 746 is a 4-page mail out stuffer issued to those taxpayers who are to receive either a laser-printed balance due or refund CP notice. The stuffer notice details the penalty and interest rules for most situations.

I'd like you to take about five minutes to review the notice. **Allow time for Participants to review the notice.**

Before we begin, I would like a show of hands for how many of you are familiar with Notice 746? **Record responses.**

SECTION 1: Reaction to Notice 746

What is your initial impression or general reaction to the 746?

NOTE: Encourage participants to provide comments about all 4 pages of the notice.

SECTION 2: Presentation of the material in Notice 746 (Notice Elements)

I would like you to consider how the information is presented in the notice. Basically, we are talking about the layout of the notice.

What are your feelings or impressions about how the information is presented?

NOTE: If participants fail to provide comments regarding font, boldfaced items, lines demarcating notice sections.

What are your feelings or impressions about other notice elements such as font, the use of boldface, etc.?

What are your feelings about where the information is located within a page?

Probes: How could this be improved? How would you change the structure of the notice to better convey the information?

SECTION 3: Content of the Notice

As indicated in the notice, it's a 4-page mail out stuffer issued to those taxpayers who are to receive either a laser-printed balance due or refund CP notice.

NOTE: Direct participants to the parts of the notice this section refers to.

Is the content of the notice presented in a way that is logical?

What information do you think is important to the taxpayer? (What would you leave in?)

What information do you think is not important to the taxpayer? (What would you take out?)

How do your clients react to this notice?

Do you use the information from this notice?

Do you read it when you get it?

Is there another way you would prefer to receive this information other than as a stuffer?

SECTION 5: Improvements to Notice 746

Finally, we would like to know about any other ways you feel we could improve this notice. Or, things we should keep the same.

Part 2: Evaluation of TAS Language for CP 05 and CP 05A

Now we're going to discuss two passages: one that currently appears in CP 05 and a revised version that we're considering inserting into the CP 05A.

Distribute copies of both passages. Allow time for participants to review both passages.

SECTION 1: Evaluation of CP 05 Text

Let's talk for a moment about the text that currently appears in the CP 05.

What is your initial impression or general reaction to this passage?

Is there any additional information that you would add?

What information do you think is not important to the taxpayer? (What would you take out?)

Are there any other ways you feel we could improve this passage?

SECTION 2: Evaluation of CP 05A Text

Now let's consider the revised version that is being considered for the CP 05A.

What is your initial impression or general reaction to this passage?

Is there any additional information that you would add?

What information do you think is not important to the taxpayer? (What would you take out?)

Are there any other ways you feel we could improve this passage?

SECTION 3: CP 05 and CP 05A Comparison

Finally, we'd like you to compare the original passage to the revised passage.

Which version do you feel better conveys the information?

Conclusion

I'd like to thank you all for coming to share your thoughts and ideas today. You've given us a lot of good information that we'll be taking back to the developer of this notice.

Before we go, is there anything else anyone would like to add? Thanks again!

Attachment C: Eligibility Requirements

Notice Improvement 2009 Tax Forum Focus Groups Eligibility Requirements

A total of 72 tax practitioners will be recruited (18 per site) at three sites: Orlando, FL, New York City, NY, Dallas, TX, and Atlanta, GA. Only 48 (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
2009 Tax Forum Focus Groups
Recruiting Attempts Sheet**

Session Location (check one):

- Orlando New York City Dallas Atlanta

Screener's Name: _____

Unsuccessful Attempts		
Successful Attempts		
	Number to Recruit	Tally
Total	No More Than 18	
Characteristics		
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
2009 Tax Forum Focus Groups
Participant List**

Session Location (check one):

Orlando

New York City

Dallas

Atlanta

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
2009 Tax Forum Focus Groups
Focus Group Session Reminder**



IRS Notice Simplification

Focus Group Session Reminder

Date: _____

Time: _____

Location: _____