

Appendix A: Schedule for 2010 IRS Nationwide Tax Forums

City	Dates
Atlanta, GA	June 22-24
Chicago, IL	July 13-15
Orlando, FL	July 27-29
New York, NY	August 10-12
Las Vegas, NV	August 24-26
San Diego, CA	August 31-September 2

Appendix B: Screener Guide for the “Return Preparer Review Implementation” Focus Group

Hello, my name is _____ and I am an employee of the Internal Revenue Service. I am recruiting approximately 10 tax preparers to participate in one of the focus group discussions that will be held during this tax forum. Management at the IRS has asked me to gather ideas and opinions about what you think about the changes to the return preparer registration program.

First, may I ask you some qualifying questions?

Question #1: Are you an attorney, CPA, or enrolled agent?

If the answer is yes, do not invite the participant.

If the answer is no, ask question #2.

Question #2: Have you been a federal tax return preparer for less than three tax seasons?

If the answer is yes, do not invite the participant.

If the answer is no, invite the participant.

We would like to invite you to participate in the focus group titled ‘Return Preparer Review Implementation’ with about 9 other tax practitioners. Again, we want to hear your opinions, views and ideas. The session should take about 90 minutes and will be held on ____(day)___ at ____(time)___ in Room _____.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

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

Appendix C: Moderator's Guide for the “Return Preparer Review Implementation” Focus Group

Hi! My name is _____ and I’m a focus group moderator from the Internal Revenue Service. This is my co-moderator _____.

The Return Preparer Review Implementation Team wants to understand how to better implement the changes recommended in the Return Preparer Review report released at the start of the year. We would like to gather your opinions, experiences, and suggestions on IRS registration processes, communications, and education programs to assist us in this effort.

Before we start, let me ask how many of you have ever participated in a focus group before? 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.

We have some ground rules that I would like to go over:

The IRS has arranged this room during this conference for you to speak with us. We only need to know your first name in order to keep the discussion moving.

There are no **right or wrong answers**. Everyone’s opinion is valuable so I’d like everyone to participate. Please speak one-at-a-time, loudly, and clearly.

I will be watching our time and directing our conversation. My co-moderator will be the note taker. Because it’s hard to listen to your comments and capture everything, we will also tape this session. The tape will only be used to refresh our memory and to ensure that we convey your ideas and opinions accurately in the report. **NO NAMES WILL BE USED IN THE REPORT.** Once the report is written, the tape is destroyed.

We will be here approximately 90 minutes. Please turn off or silence any cell phones. 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.

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

Warm Up

Let’s begin. Please give me your first name only, how long you’ve been in business, what type of firm you work for, any professional organization affiliations, and what types of returns you prepare. Note: Go around the table.

Communication

To start off today's discussion, I want to discuss the communication you generally receive from the IRS regarding new initiatives, specifically the Return Preparer Regulations.

When and how did you hear about the Return Preparer Review report and recommendations?

Probe: Are there particular issues you think have caused confusion or need more clarification in the preparer community?

What methods should we be using to ensure all preparers are aware of the new requirements? Where do each of you get your information?

Probes: What IRS communications do you read? Are there methods that are better or worse for you?

What, if anything, will you communicate to your clients about the new requirements?

What type of certification and/or branding would you like to see to verify your status as an Authorized Return Preparer?

What are your thoughts on a public database of all preparers?

Registration

Next, I'd like to ask some questions about the registration process.

Do you have any concerns about the upcoming registration process?

Probes: What have you heard? From what sources?

How will the new registration requirement affect your practice?

Probes: Will it affect client fee structure? Staff compensation? Marketing?

Based on the proposed changes, do you plan to change the way you recruit, hire or retain staff?

Probe: Have you already made any changes in anticipation?

Testing/Continuing Education

Should the IRS test separately for business returns versus 1040 returns? Should there be an all inclusive test?

What reference materials should be allowed during testing?

How many times should a candidate be allowed to take the return preparer test?

How would you prefer to certify your continuing education credits?

Probes: Would it be preferable to do it annually? During renewal? As completed?

What types of seminars/offerings are the most helpful in maintaining the accuracy of return preparation?

What format of continuing education do you prefer? (Face-to-face, online, etc.)

Do you have a preferred source for your continuing education needs?

Are you satisfied with the current providers? Should there be greater monitoring of the providers?

Compliance

As an alternative to usual compliance activities (penalties, sanctions, reprimands) what alternative treatments would you suggest for IRS to explore to maintain compliance with the preparer regulations?

How should compliance checks be performed?

How should the IRS be made aware of return preparers that don't register and continue to prepare returns?

What do you know about Treasury Circular 230?

Conclusion

Are there any more comments or issues on the topics we've covered today that you'd like to discuss?

Thank you for all your help. As our partners in tax administration, your ideas and opinions are very important to us. Your participation here today is valuable and greatly appreciated