

IRS Service Improvement Moderator's Guide For Focus Groups with Tax Professionals

INTRODUCTION

Hello! My name is _____. I am a researcher for the Internal Revenue Service and will be moderating today's group discussion. My colleague _____ will be taking notes. [If there are observers in the room, comment that the note taker and observers will not be participating in the discussion.]

On behalf of the Seamless Taxpayer Experience group (STEG), we thank you for your time shared with us today. The Seamless Taxpayer Experience group is working to recognize ways to improve the service experience offered by the IRS. As part of this work, we want to identify the taxpayer issues that most frequently prompt unreasonable difficulty or effort on the part of tax intermediaries in order to achieve resolution. For each issue, we want to understand the typical process from initial contact with the taxpayer to interaction with the IRS to ultimate resolution.

A couple items will not be discussed. We would like to point these issues out right up front so we can stay on track.

1. We are not going to be discussing future state, possible tax law changes, or dramatic revision to the internal revenue code. Most changes at this level are far beyond the control of anyone in this room. Today, we will discuss only the current process.

We are conducting a series of focus groups at different tax forums. We appreciate you taking the time to participate in this discussion.

WHAT ARE FOCUS GROUPS?

Has anyone here ever participated in a focus group? *[Ask for a show of hands. State the number for tape recording.]* A focus group is simply a group discussion with the purpose of obtaining a diversity of views, ideas, and opinions on a particular topic.

WHAT IS A MODERATOR?

My job as moderator is to:

- Help guide the flow of conversation
- Make sure everyone's comments are heard
- Ensure that questions about various aspects of the topic are covered

You will see me referring to this outline during our session. The outline includes all issues I need to raise with the group, and helps keep the discussion on track. It is important that we cover all of the issues. Therefore, at times, I may have to break off the conversation to move on to another area on the guide.

DISCLOSURES

1. **Privacy.** Your name will remain private. We will use first names only and names will not be used in the report.
2. **Audio Taping.** We will be making an audio recording of today's session, which will be used to create a transcript. This transcript will be used for analysis purposes only. The tapes will help me remember the valuable input you provided to share with the Service. *[Note to moderator: If anyone voices concern, mention that the note taker cannot write as fast as participants speak.]*
3. **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. Keep in mind, there are no wrong answers.
4. **Time.** I will be watching our time and directing our conversation. We will be here for about an hour and a half. A formal break is not scheduled. However, if you need to stretch, go to the restroom, or walk around a little, feel free to do so. But please come back quickly. Your comments are important to us.
5. **Thanks. Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this study.**

GROUND RULES

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

1. Please speak one at a time in a loud, clear voice.
2. Avoid side conversations with your neighbors.
3. We would like to hear from everyone in the course of the discussion. However, you do not have to answer every question.
4. Feel free to respond directly to someone who has made a point. You don't have to address your comments to me.
5. Say what is true for you. We are not looking for consensus opinions, but are expecting to hear diverse perspectives.
6. Please turn your cell phone to silent mode.

GROUP INTRODUCTIONS

Please introduce yourself to the group by telling us:

- Your first name and how you title your job
- How long you have worked as a tax professional

PURPOSE

The purpose of this focus group is to identify the issues that most frequently involve:

- multiple contacts with the IRS
- interaction multiple IRS employees
- significant delays, and/or
- interaction with multiple areas of the IRS before the issue is resolved

Identification of Issues

There is paper and pencils on the table. I would like each of you to think for a minute and then write down the top five, or six, tax issues that are *unusually difficult to resolve*. For example:

- What issues require you to contact the IRS multiple times?
- What matters frequently require you to have contact with multiple areas of the IRS before the issue is resolved?
- What issues typically involve unusual delays?
- Are there issues where your calls are commonly transferred? What are they?
- What difficulties do you have when dealing with the IRS?
- How do you recommend service improvements?

Prepare a list of the top five or six reasons or issues.

Allow a few minutes for participants to think and get their responses recorded.

[Moderator - Ask each person to write their job on the top of the paper (CPA, Tax Preparer, Tax Attorney, etc.) Explain that we are interested in the job that identifies or encounters the problem, not who they are.]

1. Say something like. “Okay, now that you have completed your list, I want you to look at your list. Number them one to five with one being the most significant issue.”
2. Then go around the table and ask each person for their #1 item. Write each item on the flip chart and identify the ‘type of person’ submitting the issue (Tax Attorney, CPA, Tax Preparer.). **[Moderator- Make sure you get clarification for any acronyms.]**
 - a. If a second person mentions an issue that was previously listed on the flip chart, the person writing on the flip chart will notate it. (For example: Notate item with a tic mark and record the “type of person” that submitted the issue so we can keep track).
3. After completing round one, request the second highest ranked issue (and perhaps their 3rd highest ranked issue depending on time). At this point, ask if there are any “major issues” missing (last chance to add to list). You will have a laundry list of items on the flipchart.
4. Next, you want the group to identify and rank the five top issues (from the laundry list on the flipchart). Use a multi-voting technique to accomplish this. **[Moderator - Explain the process before beginning.]**
 - a. Tell participants that you are going to go through the list and you want each of them to vote on the five that they believe are the most important issues. Every participant gets five votes.

- b. Ask if they understand. Say something like, “Okay we are ready to vote, everyone gets only five votes. So, decide which five items you think are most significant.” Read the first item on the flipchart and ask for a show of hands. Count the votes and record the number next to the item on the flipchart. (If you have ten votes for the first issue on the flipchart, write 10, if you have 3 votes for the second item on the flipchart, write 3, etc.).
- c. Go through each of the items on the flipchart. When you are done, the flipchart will show the number of votes beside each item.
- d. Select the top five items that have the most votes. You can circle them to identify them. These are the items you will be discussing. **[Moderator - Collect their hand written lists and the flip charts. Please place them aside.]**

Identification of Process

Next, we are going to discuss the process from initial contact to resolution. We may not have time to discuss the process for each issue we just identified, so let's start with the one that had the most votes. **[Moderator - Start with the item that had the most group votes. Write it on a new flip chart and continue discussion.]**

So let us take the –

First Issue - Describe the process from initial identification of an issue or problem to final issue resolution.

Probe: Does this issue typically start as a paper, phone, or face-to-face contact?

Probe: Where does the path to resolution go next?

Second Issue – Now, let us talk about the process for the next issue we marked.

Probe: Does this issue typically start as a paper, phone, or face-to-face contact?

Probe: Where does the path to resolution go next?

[Moderator-if you have time repeat a third time.]

Third Issue - Let us talk about the process for the third issue we identified.

Describe the process to me from initial taxpayer contact to resolution.

Probe: Does this issue typically start as a paper or phone or face-to-face contact?

Probe: Where does the path to resolution go next?

Conclusion

I would like to finish by asking – What other issues do you think are difficult for the taxpayers?

Once again, on behalf of the Seamless Taxpayer Experience group, we thank you for your time and speaking with us today.

Dismiss group.

Debrief

Go over flipcharts.

Try to fill in blanks, add notes, explain acronyms, etc.

Collect flipcharts and handwritten lists.