

Appendix A - Evaluating the Current IRS Structure

Evaluating the Current IRS Structure – Moderator’s Guide 2010 Tax Forum

Precursory Language: (10 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

Introduction

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 practitioners and 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. We've asked you here today to explore your thoughts and opinions regarding the IRS's current structure and its impact on your ability to represent your clients.

Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions to help them understand how the current IRS structure impacts your ability to represent clients and resolve problems. This focus group, conducted with tax preparers, is one of several focus groups convened at the tax forums. Our discussion today will last approximately 1 hour and we will explore your views about how the current IRS structure impacts your ability to represent your clients. We want to discuss what might be working well, and how certain areas might be changed or improved.

Focus Group Interviewing & Moderating

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)? A focus group is a research tool that uses a group of people gathered together to brainstorm participants' views, ideas, and opinions about a certain topic. As the moderator, my job is to: help guide the flow of conversation, make sure everyone's comments are heard, and ensure questions about various topics areas are covered during our session. I will make sure that each of you has an opportunity to share your thoughts and experiences as we work through our questions. Also, please note that there may be occasions where I have to break off the conversation in order to move on to another topic area or set of questions.

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

As a refresher for those of you who have and as information for those of you who have not; let me explain some **ground rules**.

- **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

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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** hour. 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.

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 1549-1349. 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.

Warm-Up / Introductions:

Let's start off by having each of you introduce yourself by your first name only. Please also share with the group the number of years you have prepared tax returns, the type of returns you usually prepare (e.g., 1040s, business returns, etc.) and the town you are from.

IRS Organization and Structure:

Our discussion today will focus on how the current IRS structure and organization impacts your ability to successfully navigate the IRS and represent your clients.

If you have a client with a tax problem, do you know where to go get the problem resolved?

Probe: Do you know who to call with questions? Where to mail documents?

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Thinking about the IRS today, what do you like about the current IRS organizational structure? What do you dislike about the current structure?

How many of you were practicing back when the IRS was organized based on geography, please raise your hands? What did you like about the previous structure? What did you dislike about the prior structure?

Do you find it easier to navigate the IRS under the current structure or the prior structure? Why?

Which structure lends itself to finding information more easily? Why?

If you were given the tools needed to resize and restructure the IRS to better meet your needs, what would you do and how would you go about making changes? Are there any aspects of the old IRS structure that you think would be beneficial if they were brought back?

Probe: Do you think it is important for the IRS to have a local presence? Does this make it easier to know who to contact when trying to resolve problems with the IRS?

Impact of IRS Restructuring

Since the IRS has restructured and moved towards a structure that is focused on the type of taxpayer as opposed to geography, some of the IRS's operations have become centralized in certain locations. Next I would like to get your opinion on what impact, if any, the centralization of certain operations has impacted your ability to work with the IRS and resolve taxpayer problems.

Have you noticed any impact from the IRS centralization of certain processes?

Have you had to work with Campus Appeals on any of your cases? If so, how was the experience? Did you notice any difference from previous experiences working with Appeals?

Have you had to work with ACS in any cases where they are located in a different area than you? If so, has this had any impact on your ability to try and resolve your case?

IRS Tools for Resolving Problems *(Note to moderator: if you are running out of time, you can skip this set of questions and go straight to the summary)*

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Now that we have talked about the overall structure of the IRS and some of the impact of restructuring, I wanted to focus on some of the specific tools that IRS has available to practitioners and taxpayers to see whether you use these tools, how effective they are, and how they can be improved.

Do you use IRS walk-in sites to resolve problems? If so, do you find them helpful? If not, why? How can the walk-in sites be improved to better meet your needs?

Have you used the Practitioner Priority Hotline and if so, have you found it useful? How can the hotline be improved to better meet your needs?

Summary:

The IRS's reorganization in the late 1990s was designed to ensure that the IRS could provide one-stop help for taxpayers.

Do you think the reorganization of the IRS has been successful and if not, what would you do to improve it so it can meet your needs and the needs of your clients?

Wrap-up Language & Question:

I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback they have pertaining to the IRS's current structure and its impact on your ability to represent your clients (go around the room one more time).

Thank you for participating in our focus group! You provided a lot of insight and we appreciate your willingness to share your knowledge with us.

**Please stop at the back of the room to pick up your thank you gift.
Enjoy the rest of the tax forum!**

Appendix B - Civil Tax Penalties: Are They Effective?

Civil Tax Penalties: Are they Effective? Focus Group Moderator's Guide 2010 Tax Forum

Introduction

Hi! My name is _____ and I work for the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you and thank you for your participation in this focus group discussion.

Purpose

Our discussion today will focus on your experience with civil tax penalties and how we can improve penalty design and administration.

Before we start, 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, 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 before we begin.

Ground rules

- **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** hour. 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.
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Appendix B - Civil Tax Penalties: Are They Effective?

- 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.
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- 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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Warm-Up / Introductions

Let's begin by going around the table and introducing ourselves (using first names only). Tell us whether you are a preparer, enrolled agent, CPA, or attorney, how long you have been in practice, the overall focus of your practice, and **your experience with penalty-related matters**.

Purpose and Effect of Penalties

As I mentioned before, our discussion today will focus on civil tax penalties. We will be moving from a general discussion of penalties and their effectiveness to a more targeted discussion of specific penalties.

I would like to start out by talking about the purpose of penalties and what makes them effective or ineffective.

What is the purpose of IRS penalties? *(capture information on flip chart)*

Do you think using penalties, or the potential for penalties, influences taxpayer behavior?

Probe: Why or why not? **How do penalties influence behavior**

- *Does the effect of the penalty depend on the taxpayer's income level, cultural or educational background, or the type or size of his or her business?*
- *Do penalties have unintended effects on some taxpayers?*

What are the characteristics of penalties that work well? How about penalties that do not work well?

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Specific Penalties

Let's move on to a discussion of specific penalties.

Which penalties influence taxpayer behavior the most? Why? (*List penalties on a flip chart and repeat this until everyone's penalties and explanations are listed. The most common penalties are listed at the bottom of this guide.*)

(Probe, if needed.)

- *Do they help you justify to your clients why they should follow the law?*
- *Do taxpayers know about them?*
- *Do they trigger questions from clients?*
- *Do clients do a cost benefit analysis based on the magnitude of the penalty and how likely they are to get caught?*
- *Are the penalties disproportionately large?*

Is the IRS consistent in its assessment of penalties?

(Probe, if needed.)

- *Does the IRS routinely or automatically assess them in situations where they should not apply?*
- *Are you frequently involved in appealing them or getting them abated?*
- *How are problems resolved and what are the consequences?*

Is the IRS consistent in its abatement of penalties?

(Probe, if needed.)

- *Does the IRS's automated process for determining whether to abate them (i.e., the reasonable cause assistant) cause a problem or is it helpful?*

Have you ever been asked to pay the tax first in order to have a request for abatement considered?

Possible Improvements

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Now that we have discussed effective and problematic penalties, I would like your suggestions about potential improvements.

What could the IRS or Congress do to make penalties more effective?

(Probe, if needed.)

- *Do we need new penalties? Should existing penalties be more narrowly tailored to address a specific problem or type of taxpayer (e.g., individuals or businesses)? If so, what should the new or revised penalty look like?*
 - *Should some penalties be eliminated, simplified, or consolidated? For example, are there situations covered by multiple penalties that could instead be covered by one or at least fewer penalties?*
 - *If any should be consolidated or simplified, why and how? For example, do they conflict, unnecessarily overlap, or drive conflicting behaviors?*
 - *How could the IRS improve its penalty procedures? Do its assessment, appeal, and abatement procedures (e.g., the reasonable cause assistant) promote compliance without unnecessary burden?*
-

Wrap-up

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

Thank you for sharing your time, thoughts, and comments today. You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.

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Appendix B - Civil Tax Penalties: Are They Effective?

Moderator – the following statistics are for your information only *(you can share them with participants after the group if they are interested)*

Based on 2008 data, the most frequently assessed penalties are:¹

1. Failure to pay (§ 6651(a)(2), (3)) - 47,337,508;
2. Failure to file (§ 6651(a)(1)) - 14,161,272;
3. Failure to deposit (§ 6656) - 7,742,953;
4. Estimated tax – individual (§ 6654) - 6,066,799;
5. Bad check (§ 6657) - 863,262;
6. Accuracy-related (§ 6662) - 729,808;
7. Trust fund recovery (§ 6672) - 628,359;
8. Failure to file information returns (§ 6721) - 416,165;
9. Estimated tax – corporate (§ 6655) - 251,665 ; and
10. Daily delinquency penalty for failure of an exempt organization to file an information return (§ 6652(c)) - 246,689.

Those that are the subject of the ten most frequently litigated issues in 2008 included:

1. The accuracy-related penalties;
2. Failure to file and estimated tax penalties; and
3. The frivolous issues penalty.

¹ See National Taxpayer Advocate 2008 Annual Report to Congress vol. II (A Framework for Reforming the Penalty Regime).

Appendix C – Small Business Issues

Note to the Moderator: This script contains questions in the order of priority. Do not worry if you do not complete the entire script in a session.

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 issues faced by small business taxpayers.

Objective:

The objective of our focus group is to better understand the current issues that small business owners are experiencing in tax administration. In particular, we will explore the decline in the economy and whether or not this had any impact on the small business owner's ability to meet their tax responsibilities. We will also explore the actions undertaken by the IRS to assist small business owners. For example, we want to know if your clients are aware of key tax credits and other resources that might be available to them.

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.

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Warm-Up / Introductions

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 and the percentage which are small business taxpayers. Let's begin!

General Small Business Tax Issues

Our discussion today will focus on the income tax issues faced by small business taxpayers.

The first question I will pose to the group is very general. In your experience representing clients, **what do you think is the most serious, tax related problem facing small business taxpayers within the last year or so? (list on flip chart)**

(Moderator: After the above question and any other subsequent question, please ask the group if anyone else shares the same view as the person who volunteered an item or suggestion)

Probe: *(Moderator: It is important to allow the participants to exhaust their suggestions before beginning these probing questions)*

- **What is the underlying cause of this problem? Please elaborate...** (IRS processes and procedures? Tax provisions?)
- **What role does the current economic state play in these issues?**

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- **What can IRS do to minimize or alleviate these problems?**
- **How might TAS assist in solving this problem?**

(after exhausting information on problem, ask for other problems)

Given current economic conditions, are there any changes in your clients' interaction with the tax system? *(i.e., Cash flow, etc).*

Probe:

- **What actions are your clients taking to survive the economic downturn that may impact their tax compliance? How do these actions help?** *(i.e., running late on IRS payments, treating workers as independent contractors, using tax withholdings to keep the business afloat, etc.)*
- **How are these impacting interactions with the tax system?**
- **What changes are you seeing in IRS collection activities?**
 - Has the IRS tendency to file liens changed? How so? Are there changes in when liens are filed? *(Are certain types of tax liabilities more likely to generate lien filings? (employment taxes, etc.))?*
 - What are your thoughts on these changes? How does it affect your clients?
 - Do you face any issues with getting liens released or withdrawn? Has this changed or has this always been an issue?
 - *Have you noticed an increase in the assessment of trust fund recovery penalties? If so, why do think this is happening?*
- **Have you noticed any changes in IRS policies or procedures when it conducts examinations of small businesses?**
- **What could the IRS do to alleviate some of these issues?**

Small Business Tax Credits

Small businesses have a variety of tax credits available to them, including several recently enacted in the health care reform legislation.

Are your clients aware of these credits?

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Do they claim the credits for which they are eligible?

Probe: -

- If not, why not?
- Do you think the problem stems from the way the law was written? Is it too complex to understand?
- Are the recordkeeping requirements too burdensome?
- Or is it the way the IRS administers the credit?
- Are the forms too complicated or user-unfriendly?

What do you think should be done to make it easier for small businesses to claim tax credits for which they are eligible?

Probe: -

- Any outreach activities that may be helpful?
- What's the best way to reach the small business owners (i.e., work through the tax preparers or some other approach)?

How can the IRS best assist small business taxpayers during an economic decline?

Summary

What could the IRS have done differently to make it easier for small businesses to comply with their tax obligations?

- Are there any tools or guidelines that would have made it easier for you to represent your small business clients?

Wrap-up

These are all the questions we have. Is there anything else you would like to say about small business tax issues before leaving?

Appendix C – Small Business Issues

Thank you for sharing your time, thoughts, and comments today. You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.

Please stop at the back of the room to pick up your thank you gift. Enjoy the rest of the tax forum!

Appendix C – Small Business Issues

IF YOU HAVE ADDITIONAL TIME – GO THROUGH THESE QUESTIONS

IRS Outreach and Education Materials

When you have a tax question, do you use IRS resources to assist you in resolving your issue? If yes, what type of assistance do you prefer?

Probe: Would you prefer face-to-face assistance, telephone services, online tools, IRS publications?

Probe: Do you prefer different media assistance based on the type of issue you are trying to resolve? What method do you prefer for general information, account information, etc?

Do you use IRS instruction booklets? Publications? Other items?

Probe: Are there any specific IRS educational materials that need improving? Which ones/topics? What type of media you would prefer the IRS to use to deliver the message?

Have you heard of an organization named SCORE? (Service Corp of Retired Executives) (note to moderator - SCORE provides free and confidential small business advice for entrepreneurs nationwide either online or in-person. Some of the workshops offered by SCORE raise awareness of small businesses tax issues)

Probe: Have any of you used SCORE or recommended it to your clients? What are your thoughts on the organization? Were they helpful?

S Corporation Elections

Do you file S corp elections on behalf of your clients? If so, what has been your experience?

Probe: How long does it take IRS to process and approve these elections? Do you consider that reasonable?

Probe: How often are examinations opened for these clients? How does that compare to other clients (not electing S corp. status)?

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(Taxpayers elect S corporation status by filing Form 2553, *Election by a Small Business Corporation*, on or before the 15th day of the third month of the tax year for which the election is to be in effect. If the election isn't timely filed or is incomplete, the S corporation return is converted to a C corporation return when filed)

CAWR- FUTA

Have any of you had to represent clients before the IRS for a CAWR [or FUTA?] case? If so, have you encountered any problems dealing with the IRS in these cases?

Probe: What issues cause problems?

Have you been able to get the IRS to successfully abate CAWR [FUTA?] related penalties?

Do not read (but paraphrase if asked for a definition of CAWR/FUTA)

(The Combined Annual Wage Reporting (CAWR) is a document-matching program that compares wages and tax information reported to the IRS against that reported to the Social Security Administration (SSA). When the IRS and SSA data do not agree, a CAWR case is created. There are two major parts of the CAWR program, IRS-CAWR and SSA-CAWR. The IRS is interested in IRS-CAWR cases for underpayment of taxes or excess withholding of federal income tax or advance EITC. The SSA is interested in SSA-CAWR cases because an employer has not filed proper wage and tax statements which adversely affect individuals' retirement benefits. The IRS and SSA try to resolve discrepancies and may contact the employer. If the employer does not respond or does not file the correct forms, the IRS can assess a penalty against the employer for intentionally disregarding its filing requirements.)

The Federal Unemployment Tax Act (FUTA) Certification Program provides for cooperation between state and federal governments in the establishment and administration of unemployment insurance. Under this dual system, the employer is subject to a payroll tax levied by the federal and state governments. The FUTA certification program is the method the IRS uses to verify with the states that the credit claimed on IRS forms was actually paid into the states' unemployment funds.)

Appendix D – Social Networking

TAS: Your Voice at the IRS AND Your Friend on Facebook! IRS 2010 Nationwide Tax Forums

Precursory Language: (10 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

Introduction

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 practitioners and 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. We've asked you here today to explore your thoughts and opinions regarding TAS's online Tax Toolkit and its presence on social media sites like YouTube, Facebook, and Twitter.

Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions to help us improve our communications with the public using social media and other online tools. This focus group is one of several focus groups convened at each of the six tax forums. Our discussion today will last about an hour and we will explore your views about TAS's online social media outreach. We want to discuss what might be working well, and how certain areas might be changed or improved.

Focus Group Interviewing & Moderating

I would like to start out with a show of hands from those of you who have participated in a focus group before. Thanks! For those of you who don't know, a focus group is simply a qualitative research tool that uses a group of people gathered together to brainstorm participants' views, ideas, and opinions about a certain topic. As the moderator, my job is to: help guide the flow of conversation, make sure everyone's comments are heard, and ensure questions about various topics areas are covered during our session. I will make sure that each of you has an opportunity to share your thoughts and experiences as we work through our questions. Also, please note that there may be occasions where I have to break off the conversation in order to move on to another topic area or set of questions.

I would like to remind everyone that:

- Your thoughts and ideas are important, we want to hear your opinion;
- There are no right or wrong answers;
- I need to hear from everyone because everyone has something to contribute.

Appendix D – Social Networking

Ground Rules

Before we begin, I'd like to briefly discuss some ground rules.

- Please *speak clearly, one at a time*, and in a voice as loud as mine;
- Only first names are used during our discussion;
- We will *audio tape* this session so the report will be accurate;
- Information discussed during our session will not be associated with any individual;
- There are *no formal breaks* (if you need to use the restroom, please leave quietly and return as quickly as possible);
- Some colleagues are assisting me today so I can focus on our discussion [[introduce briefly](#)]; and
- The Office of Management and Budget regulates governmental information collections such as this focus group – our OMB Approval Number is 1549-1349
- Please turn off or silence any cell phones and/or beepers.

Warm-Up / Introductions:

Let's start off by having each of you introduce yourself by your first name only. Please also share with the group the type of returns you usually prepare (e.g., 1040s, business returns, etc.), what type of technology you use in your business – do you prepare returns on a personal computer, and how technologically savvy are your clients.

(a) Taxpayer Advocate Service Online Outreach

Our discussion today will focus on how to improve taxpayers' awareness of TAS. We would like to focus on improving taxpayer awareness through TAS's electronic outreach programs, including some specific tools. First, let's find out how much you use electronic communication in your work life.

Typically, how do you communicate with your clients? (*i.e., e-mail, phone, social networking tools, etc*)

Thinking about your clients and how they use electronic communications and technology, what do you think would be the best way to educate them about the Taxpayer Advocate Service?

(*discuss the various ideas for a while and then turn the discussion to using social networking sites*)

Appendix D – Social Networking

How many of you (show of hands) regularly use Facebook? YouTube? Twitter? MySpace? Any other sites? (Go into how often, if they tweet or follow tweets, etc.) Do your clients use these sites?

Probe:

- **How do you use these social networking media?** *(stay in touch with friends; gather information about various people or happenings, etc).*
- **Do you ever use these sites for business purposes, or are they strictly social and personal for you?**
- **Would these sites be useful for making your clients aware of TAS?**
- **What aspects of these sites do you find most useful? What isn't useful?**
- **Do any of you use governmental agency social networking sites? Which ones? Are they useful?**
- **Has anyone used an IRS networking site? Which ones? Are they useful?**
- **Did you know that TAS has pages on these sites?** *(only after no one supplies this under the IRS question)*
- **How many of you have visited the TAS social media sites?** *(Show sites, projecting on screen)*

Based on your work experience, do your clients use these sites?

Would they look to receive information about taxes in general, or TAS, from any of them?

In general, is this an effective way for TAS to get information out to taxpayers?

- What type of information do you think your clients would use from YouTube or Facebook?
- How do you think TAS can encourage people to use our social media sites? *i.e., specifically the Tax Toolkit and its presence on a number of social media sites*
- Would you be willing to help promote TAS by placing a link to our social networking sites in your email signature? Website?

Let's change focus now and talk about some information available on the IRS website.

Appendix D – Social Networking

Have many of you have ever visited or used the Tax Toolkit at www.taxtoolkit.irs.gov?

(Go to site and project on screen – note that TAS and the IRS collaborated on the design and content)

- How do you, or would you, use the toolkit?
- Could you see yourself suggesting your clients look at the toolkit? Why or why not? *(skip next two probes if preparers will not share information with clients)*
- If not, what would need to be in the toolkit in order for you to recommend it to your clients?
- Looking over the topics on the toolkit, what additional topics do you think would be useful to your clients?

In general, would you prefer to use the toolkit and social media to the main TAS site at www.irs.gov/advocate and why? *(Show pages after responses are exhausted).* How about your clients, which would they prefer?

Probe:

- **Why?**
- **Are some avenues better for certain activities?**
- **Which ones for what activities?**

Wrap-up

(5 minutes includes closeout language and one question to ensure that we did not omit any topics or areas that participants feel should have been covered.)

We are almost out of time, but I would like to go around the table with one last opportunity to comment on TAS's social media sites and Tax Toolkit and how we can use these tools to provide more information to taxpayers.

Thank you for sharing your time, thoughts, and comments today. You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.

Please stop at the back of the room to pick up your thank you gift. Enjoy the rest of the tax forum!

Appendix E – Screener Guides

Small Business

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 concerning issues that small businesses face when working with the IRS.

START SCREENING WITH:

1. Do small businesses make up 25 percent or more of your clients?

Yes (invite participant)
No (try for another group)

2. Are you interested sharing your insights on challenges small businesses encounter with IRS?

Yes (invite participant)
No (stop)

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Participants need to have small business clients..

(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.

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 1549-1349. 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 E – Screener Guides

Social Networking

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 social networking sites and suggestions for improving the IRS/TAS toolkit.

START SCREENING WITH:

How do you use social networking sites?

Business (invite participant)
Personal (invite participant)
Do Not Use (continue with Question 2)

3. Are you interested sharing your insights on how TAS can use social networking tools to improve taxpayers' awareness of TAS and how to improve the IRS/TAS Toolkit?

Yes (invite participant)
No (stop)

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Most participants should use social networking tools.

(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.

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 1549-1349. 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 F – Recruiter’s Tally Sheet

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 1549-1349. 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.

Evaluating the Current IRS Structure					
	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approx. Age	Client Type (ind., bus., ESL, low income, other)
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Appendix F – Recruiter’s Tally Sheet

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 1549-1349. 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.

Civil Tax Penalties: Are They Effective?					
	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approx. Age	Client Type (ind., bus., ESL, low income, other)
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Appendix F – Recruiter’s Tally Sheet

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 1549-1349. 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.

Small Business Issues				
First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approx. Age	Client Type (ind., bus., ESL, low income, other)
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TAS: Your Voice at the IRS AND Your Friend on Facebook

	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approx. Age	Client Type (ind., bus., ESL, low income, other)
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