

Appendix A

TAS FOCUS GROUP – ACS SCREENER’S GUIDE
Tax Forum 2008

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 interview 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.

- **Group One:** You will be invited to discuss your experiences with the IRS’s Automated Collection System (ACS). In particular, we would like your thoughts and opinions on difficulties you experience with ACS.

START SCREENING WITH:

1. Have you worked with the IRS’s Automated Collection System (ACS) on any collection issues in the last year or so?

(ask only if answered yes to #1) (READ CHOICES & CIRCLE ONE)

Yes1

No (stop-thank participant but do not invite)

2

2. Did your interactions deal with collection payment alternatives (e.g., installment agreements or accounts being reported as currently not collectible (CNC) or IRS enforcement actions such as the issuance of a wage or bank levy or filing of a Federal tax lien? (ask only if answered yes to #2) (READ CHOICES & CIRCLE ONE)

Yes1

No (please try to recruit no more than 5).....2

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer)

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).

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

**TAS FOCUS GROUP – Podcast SCREENER’S GUIDE
NTA Podcast 2008**

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 interview 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.

- **Group Two:** You will view 4 short video clips that will be placed on the internet discussing specific tax subjects. We would like your thoughts and opinions on these video clips.

START SCREENING WITH:

- 1. Do you use the internet regularly?** (ask only if answered yes to #1)
(READ CHOICES & CIRCLE ONE)

Yes1
No (please try to recruit at least 2).....2

- 2. Do you know what a Podcast or streaming video is?**
(READ CHOICES & CIRCLE ONE)

Yes (please try to recruit at least 5).....1
No2

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer)

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).

Thank you for agreeing to participate and sharing your opinions!

**TAS FOCUS GROUP – Notice Insert Effectiveness SCREENER’S GUIDE
Tax Forum 2008**

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 interview 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.

- **Group Three:** You will discuss the inserts or “stuffers” that are sent with IRS notices to determine the value of these to taxpayers/ tax practitioners. We would like your thoughts and opinions on several inserts.

START SCREENING WITH:

1. Are you familiar with some of the inserts the IRS sends out with its Notices? (e.g., an insert is a form or publication that gets mailed along with the IRS notice)

(READ CHOICES & CIRCLE ONE)

Yes1
No (please try to recruit no more than 5).....2

2. What types of clients do you usually work with? (GET A MIX)

(READ CHOICES & CIRCLE ONE)

Individual Taxpayers.....A
Business Taxpayers (e.g., Sch. C)B

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer)

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).

Thank you for agreeing to participate and sharing your opinions!

Appendix B - ACS

Introduction

I. Greeting

Hello! Welcome to the 2008 IRS Tax Forum. My name is (_____). 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 the problems. As a member of TAS, I work as a moderator conducting focus groups. Thank you for your willingness to participate in our focus group. Our topic today will be to discuss the effective use of the IRS Automated Collection System (ACS).

II. Objective

We've asked you to be here today to explore with me your thoughts and ideas on the IRS's ACS and how it might be improved. Your ideas will assist IRS in deciding how to make the ACS easier to use, timely, fair, and less burdensome. We need your help. I encourage you to speak up and let me know what's on your mind.

III. Guidelines

- Speak one-at-a-time, loudly and clearly;
- This focus group is being recorded. I will use the recordings to prepare a report.
- A colleague is also in the room. His/her name is (_____). He/she will assist me by taking some notes and operating recorder.
- There are no right and wrong answers. I need your candid opinions;
- Please refrain from side conversations;
- We will not use any of your names in our final report.
- Please turn off your cell phones, pagers, etc.
- OMB Control #1545-1349

Transition:

I will be watching our time and directing the conversation. We will be here about 90 minutes. I do not plan on taking a formal break. However, if you need to stand up and stretch, or walk around a little, please feel free to do so. Also, I want to remind you that you do not receive CPE credits for participating in focus groups.

IV. Introduction

Let us begin. As a warm-up, we'll start with a short introduction of our participants.

Let's start off by having each of you introduce yourself by your first name only. Please also share with the group an estimate for the number of cases you worked within the last year that involved the IRS's Automated Collection System (ACS).

Moderator- **summarize** at end of introduction the number who worked w/ ACS:

- **Frequently (i.e., more than once a month)** worked with ACS on collection issues?
- Work these **fairly often (i.e., at least once every two months)?**
- **Occasionally (i.e., quarterly)?**
- **Once or twice a year?**
- **Describe your client mix.**

Thank you for sharing! Let's get on with our discussion.

Experiences

1. How would you describe your overall experience in working with the ACS during the past year?

Probe

- what processes are working well (identify 3 if possible)?
- what areas could use improvement (identify 3 if possible)?
- any concerns you have about the approach the IRS collection function is taking?
- did most of the communication occur over the telephone?
- were any communications handled in writing?

2. What, if any, advantages do you see occurring with the discussions and/or investigations that are conducted through ACS?

Probe

- Try to provide some specific examples from the discussions
- Do any of the rest of you like this aspect of ACS and specifically, collection case resolution?
- What are your thoughts about it?

List on flip chart.

3. What, if any, disadvantages do you see occurring with the discussions and/or investigations that are conducted through ACS?

Probe

- Try to provide some specific examples from the discussions
- Do any of the rest of you dislike this aspect of ACS and specifically, collection case resolution?
- What are your thoughts about it?

List on flip chart.

Transition: There are a few areas I would like to talk about that haven't been previously mentioned or that I would like to discuss further. **Probe only for items not previously discussed in detail.**

4. How did you contact the IRS?

Probe:

- Did you contact the Practitioner Priority Service (PPS) line?
- Did you contact the regular ACS toll free line?
- Describe your reasons for using the PPS line?
- Describe your reasons for using the ACS toll free line?

5. What initiated the ACS contact?

Probe:

- Notice or letter
- Telephone Call
- Bank or wage levy
- Other

6. How would you describe your ability to understand the communications you received when you called the ACS?

Probe:

- Were the communications (verbal and written) easy to understand?
- How could communication (verbal and written) be improved?

7. How would you describe success in resolving the issue that led you to call the ACS?

Probe:

- Does ACS provide the necessary information you need to comply and resolve your collection matter(s)?
- Was the ACS employee knowledgeable of the issues at hand?
- When an agreement was made on the resolution of the case was the agreement followed up with written communication?

8. Describe the usual flow of the case (*i.e.*, what is discussed and when?) when you contact ACS?

9. Typically how many contacts do you have with ACS during a collection case?

Probe:

- Please breakdown if these were verbal or written. Was this an appropriate number of contacts? Please explain.
- If the case was not resolved on the first contact, why? What type of cases generally required more than one contact? Do you have any thoughts how to make this process more efficient?
- Is it important to be able to work with the same employee from start to finish (why)?

10. How satisfied are you with the length of time it took to resolve the collection matter with the ACS?

Probe:

- How long does it take to resolve the collection matter with ACS? What causes delays in resolving an account?
- After contacting ACS or providing the requested information, do you receive responses in a reasonable amount of time?
- Do your issues get a quicker response and resolution if you respond in writing versus a telephone call, or vice versa?

11. How would you prefer to communicate with the IRS when you have an unresolved collection matter and why (correspondence, face to face, telephone)?

Probe:

- Did any of you come to TAS with respect to these cases? Why or why not? Was it helpful?

12. How satisfied are you with the treatment you received while resolving collection cases through ACS?

Probe:

- Do you think the system is fair?
- Are ACS employees fair?
- Are ACS policies fair?
- Are ACS procedures fair?

13. Does ACS exhibit flexibility in considering the taxpayer's specific set of facts and circumstances? If not, where specifically, is ACS inflexible?

14. Tell me about any situation where you had to deal with multiple ACS sites?

Probe:

- Do you find there to be any inconsistencies as to treatment or requirements from one site to another? For example:
- Does one particular site require more documentation than others?
- Is there a differing interpretation of "hardship" from site to site?

- Does one site allow you send the required verification via fax while others insist that it be mailed?
- Do all sites advise you of the ability for a levy release to be faxed to the source and if so, are they willing to do so?
- Do all sites advise of the length of time it takes for a paper levy release to reach the source and thus, of the possibility that additional funds could be levied upon?

15. If ACS proposes an action that you disagree with, are you properly advised of your applicable appeal rights (e.g., managerial conference, Collection Appeal Program (CAP), Collection Due Process (CDP))?

16. Are all pertinent issues addressed (e.g., any necessary adjustments, processing of unfiled returns, education of the cause of non-compliance, etc)?

Wrap-up

Please take a minute to think about the ACS issues we've discussed (moderator may summarize main issues). Tell me if you agree that these issues were appropriately handled via the telephone?

Probe:

- What do you consider the most important factor(s) in determining whether a collection case should be conducted through ACS? *List Factors on Flip Chart*

We have listed the factors on the flip chart; let's now vote by raising your hand - how many of you think this is the most important factor, etc.

(Note- write item on flip chart, if group does not remember the factors discussed, remind them. After listing items ask to vote, go down list and note choices from most important=>important=>less important)

Conclusion

We've used just about all of the time we have allotted for this group. I want to thank you for your help and candid discussion today. We will use this information to make suggestions for enhancements to the ACS collection

process. Your participation here today is extremely valuable and greatly appreciated.

Enjoy the Tax Forum!

Appendix C - Podcasts

I. Greeting

Hello! Welcome to the 2008 IRS Tax Forum. My name is (_____). 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 the problems. As a member of TAS, I work as a moderator conducting focus groups. Thank you for your willingness to participate in our focus group. Our topic today will be to discuss TAS podcasts on various tax issues.

II. Objective

The Taxpayer Advocate Service has recorded several Podcast or video taped messages from the head of the Taxpayer Advocate Service, Nina Olson, discussing items of interest regarding taxes. Today I will show you 4 video clips and ask for your feedback on each video clip. Your feedback will help us as we record more topics and perhaps make adjustments to these existing products.

Transition:

For purposes of this session, we need to ensure everyone knows what is meant by a podcast” A podcast is a video (or audio) recording that can be viewed online or downloaded and played later. We are very interested in hearing your personal opinions and observations that relate to your clients and client demographics.

III. Guidelines

- Speak one-at-a-time, loudly and clearly;
- This focus group is being recorded. I will use the recordings to prepare a report.
- A colleague is also in the room. His/her name is (_____). He/she will assist me by taking some notes and operating recorder.
- There are no right and wrong answers. I need your candid opinions;
- Please refrain from side conversations;
- We will not use any of your names in our final report.
- Please turn off your cell phones, pagers, etc.
- OMB Control #_____

Transition:

I will be watching our time and directing the conversation. We will be here about 90 minutes. I do not plan on taking a formal break. However, if you need to stand up and stretch, or walk around a little, please feel free to do so. Also, I want to remind you that you do not receive CPE credits for participating in focus groups.

(a) TOPIC DISCUSSION

1. (MODERATOR SHOW FIRST PODCAST – CANCELLATION OF DEBT (LONG VERSION)).

Please view this video clip, and from here on out we will call it a Podcast. Record your reactions to the message. Be prepared to share your honest reaction to it.

- *What do you think about the Podcast?*

Probe:

Information

Format

Presenter

Content

Length

Atmosphere- lighting, make-up, background

Probe: What do you like about the Podcast?

Probe: What did you dislike about the Podcast?

[Moderator- please explore likes and dislikes using list above (e.g., information: clear or not, format: confusing or not, presenter: knowledgeable or not, engaging on subject or not, content: too technical or not, length: too long or not, atmosphere: too impersonal or not)

- *Would you recommend your customers to view this Podcast? (why/why not)*
- *Is this material helpful to you?*
- *Any additional information would you like to see covered in this Podcast? (e.g., information type, format, location)*

2. (MODERATOR SHOW SECOND – CANCELLATION OF DEBT (SHORT VERSION)).

Please view this video clip. Record your reactions to the message. Be prepared to share your honest reaction to it.

➤ ***What do you think about the Podcast?***

Probe:

Information

Format

Presenter

Content

Length

Atmosphere- lighting, make-up, background

Probe: What do you like about the Podcast?

Probe: What did you dislike about the Podcast?

[Moderator- please explore likes and dislikes using list above (e.g., information: clear or not, format: confusing or not, presenter: knowledgeable or not, engaging on subject or not, content: too technical or not, length: too long or not, atmosphere: too impersonal or not)

➤ ***Would you recommend your customers to view this Podcast? (why/why not)***

➤ ***Is this material helpful to you?***

➤ ***Any additional information would you like to see covered in this Podcast? (e.g., information type, format, location)***

➤ ***Are there any differences between this Podcast and the previous Podcast?***

3. (MODERATOR SHOW THIRD PODCAST– IDENTITY THEFT).

Please view this video clip. Record your reactions to the message. Be prepared to share your honest reaction to it.

➤ ***What do you think about the Podcast?***

Probe:

Information

Format

Presenter

Content

Length

Atmosphere- lighting, make-up, background

Probe: What do you like about the Podcast?

Probe: What did you dislike about the Podcast?

[Moderator- please explore likes and dislikes using list above (e.g., information: clear or not, format: confusing or not, presenter: knowledgeable or not, engaging on subject or not, content: too technical or not, length: too long or not, atmosphere: too impersonal or not)

- **Would you recommend your customers to view this Podcast? (why/why not)**
- **Is this material helpful to you?**
- **Any additional information would you like to see covered in this Podcast? (e.g., information type, format, location)**
- **Are there any differences between this Podcast and the previous Podcast?**

4. (MODERATOR SHOW FOURTH – CHOOSING A PREPARER.

Please view this video clip. Record your reactions to the message. Be prepared to share your honest reaction to it.

- **What do you think about the Podcast?**

Probe:

Information

Format

Presenter

Content

Length

Atmosphere- lighting, make-up, background

Probe: What do you like about the Podcast?

Probe: What did you dislike about the Podcast?

[Moderator- please explore likes and dislikes using list above (e.g., information: clear or not, format: confusing or not, presenter: knowledgeable or not, engaging on subject or not, content: too technical or not, length: too long or not, atmosphere: too impersonal or not)

- **Would you recommend your customers to view this Podcast? (why/why not)**

- *Is this material helpful to you?*
 - *Any additional information would you like to see covered in this Podcast? (e.g., information type, format, location)*
 - *Are there any differences between this Podcast and the previous Podcast?*
5. Now let us discuss for a brief time where you think these Podcast should be placed for you to see and your clients.
- *Where should we place these for you to see?*
 - *Where should we place these for your clients to see?*
6. Is there anything else about these Podcast that you would like to share?
- *How can they be improved?*
7. What other subjects do you suggest be covered?

WRAP-UP

I would like to thank you all for coming to share your thoughts, ideas, and time with me this afternoon. You've given me a lot of good information that will be very helpful to the Taxpayer Advocate Service in helping us make our Podcast accessible and meaningful.

Thank you all, again, for giving us your time and insights.

Appendix D - Notice “Stuffers”

I. Greeting

Hello! Welcome to the 2008 IRS Tax Forum. My name is (_____).
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 the problems. As a member of TAS, I work as a moderator conducting focus groups. Thank you for your willingness to participate in our focus group. Our topic today will be to discuss the effective use of stuffers in IRS letters and notices.

II. Objective

The objective of our focus group is to explore the impact of a “stuffer” included with an IRS letter or notice. The IRS has established a cross-functional team to study notice insert effectiveness. The goal of this team is reduce mailing and printing costs associated with notice inserts, without eliminating information that is of value to taxpayers, or information that is required by law. The information you provide today will be included in this study. There are approximately 90 different inserts included with IRS letters and notices. A preliminary review completed by the Notice Insert Effectiveness Team indicates there is the potential for consolidation among these notice inserts. We are very interested in the importance and effectiveness of various stuffers as a vehicle for communication.

Transition:

For purposes of this session, we need to ensure everyone knows what is meant by a “stuffer.” A “stuffer” is any separate insert included with an IRS notice or letter that provides information to a taxpayer. We are very interested in hearing your personal opinions and observations that relate to your clients and client demographics.

III. Guidelines

- Speak one-at-a-time, loudly and clearly;
- This focus group is being recorded. I will use the recordings to prepare a report.
- A colleague is also in the room. His/her name is (_____). He/she will assist me by taking some notes and operating recorder.
- There are no right and wrong answers. I need your candid opinions;
- Please refrain from side conversations;
- We will not use any of your names in our final report.
- Please turn off your cell phones, pagers, etc.
- OMB Control #_____

Transition:

I will be watching our time and directing the conversation. We will be here about 90 minutes. I do not plan on taking a formal break. However, if you need to stand up and stretch, or walk around a little, please feel free to do so. Also, I want to remind you that you do not receive CPE credits for participating in focus groups.

IV. Introduction

Let us begin. As a warm-up, we'll start with a short introduction of our participants.

Let's go around the table and have each individual introduce themselves.

- **Please tell us your** first name only **and give us a little bit about** your background, **including the** number of years **you have worked as a tax practitioner, the type of clients you work with (e.g., individual or business filers), and if you have** participated in focus groups before.

Thank you for sharing! Let's get on with our discussion.

V. Main Issues To Be Discussed (Use of Stuffers – may need to define based on group reaction.)

1. Please tell me what your experience has been with the use of stuffers that are included with notices and letters sent by the IRS?

2.

Please collect the following by type of notice:

Probe: Are they helpful to you?

Probe: Are they not helpful to you?

Probe: How have your clients used the stuffers?

Probe: Any of the stuffers helpful and/or useful to your clients?

Probe: Any difference in the use of stuffers among taxpayers w/ ESL?

3. **Describe your thoughts about the effectiveness of stuffers (by type) in an IRS notice.**

Probe: Do you think stuffers are more important to individuals or businesses?

4. **Are there any differences among your clients (taxpayers) in terms of their use of stuffers?**

Probe: Do you think a taxpayer's age plays a factor as to whether or not they will read a stuffer?

5. How do your client's react when they receive a stuffer?

Probe: Do they mention they received a stuffer?

Probe: How often do your clients call you and ask for a form that was referenced in the IRS notice- but the form was not provided?

6. For those preparers with ESL clients, do you think they would pay attention to a stuffer in their native language?

7. Do you think a stuffer is more important to someone who is not represented by a practitioner than someone who is?

8. Do you think you, when you have a valid Power of Attorney on file, should get a copy of all stuffers included with a notice?

9. What sort of issues or services do you think should be included in a stuffer and when?

Probe: Are there any stuffers that add value?

Transition: Now I am going to present you with some information gathered from the Notice Insert Effectiveness team and ask for your response.

10. Please tell me if you use any of the following forms that are sent as stuffers:

- a. Form 2210 "Underpayment of Estimated Tax by Individuals, Estates, and Trusts" and instructions?**
- b. Form 2220 "Underpayment of Estimated Tax by Corporations" and instructions?**
- c. Form 941 schedule B "Report of Tax Liability for Semiweekly Schedule Depositors"?**
- d. Form 4977 "Schedule of Tax Liability"?**

Probe: Are there any stuffers above you would eliminate (why?)

10. Describe the different ways you acquire the form(s) needed to assist a client?

Probe: Do they primarily use the IRS website, assistance offered over the phone, or other... (moderator: please have respondents specify their preferred means of acquiring the form).

VI. Share information about including stuffers such as the LITC listing, etc.

TAKE FLIP CHART- list responses

VII. Closing Remarks

We are running out of time...

a. To briefly summarize, we have discussed notice insert effectiveness as it relates to different kinds of taxpayers and different kinds of situations.

b. Thank you for taking the time to come share your experiences and thoughts with us. We really appreciate your help.

c. Go around the table and give each participant an opportunity for one last comment. Does anyone have anything else they would like to add? If not, we have a small gift to thank you for your participation. My colleagues in the back will be handing out your gifts. Thank you again and enjoy the tax forum!

d. Conclude - provide any IRS 'gifts' to participants.

Appendix E - Recruiter's Tally Sheet for TAS Focus Groups

TAS Automated Collection System					
	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approximate Age	Client Type (ind., bus., ESL, low income, other)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
TAS Podcasts					

Appendix E - Recruiter's Tally Sheet for TAS Focus Groups

	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approximate Age	Client Type (ind., bus., ESL, low income, other)
1					
2					
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Appendix E - Recruiter's Tally Sheet for TAS Focus Groups

Notice Insert Effectiveness					
	First Name (& Initial of last name)	Type of Preparer (CPA, EA, Atty, etc.)	Gender	Approximate Age	Client Type (ind., bus., ESL, low income, other)
1					
2					
3					
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