

## Appendix B: Screener's Guide for "The Notice of Federal Tax Lien"

Hello, my name is \_\_\_\_\_ and I am an employee of the Internal Revenue Service. I am recruiting approximately 20 tax practitioners 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 Federal Tax Liens.

**NOTE to Screener:** Although it is not a requirement that all participants have recent experience with the Notice of Federal Tax Lien, we should have a **minimum** of two participants per group who do meet that criterion. **Please recruit accordingly.** The sign in sheet will allow you to identify participants who have recent lien experience so you can monitor to insure we meet the required number.

First, may I ask you a qualifying question?

**Question #1:** Do you currently have or have you had a client in the last three years with a Notice of Federal Tax Lien?

If the answer is yes, then invite the practitioner to participate in the focus group.

If the answer is no, then ask Question #2

**Question #2:** Do you have any clients who have been in the collection stream because they have owed federal taxes?

If the answer is yes, invite the practitioner to participate in the focus group

If the answer is no, thank the practitioner for stopping to talk with you.

We would like to invite you to participate in the focus group titled "Federal Tax Liens" with about nine other tax practitioners. Again, we want to hear your opinions, views and ideas. The session should take approximately two hours 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 OMB #1545-1349. We estimate the time required to be two hours. Also, 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 Notice of Federal Tax Lien"

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

The Small Business/Self-Employed Collection Division of the IRS wants to know about federal tax lien filing criteria, effective ways to collect federal taxes and communication methods. Through our discussion today, we would like to gather your opinions, experiences, and suggestions so we can provide this information to the SB/SE Collection Division.

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 what it is. A focus group is 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:  
We have arranged this room for you to speak with us. We only need to know your first name in order to keep the discussion moving.

There are no wrong answers. Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a totally different opinion from the rest of the group, I need to hear it because there may be a sizable portion of tax practitioners who share your opinion.

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 or other identifying information will be used in the report.** Once the report is written, the tape is destroyed.

We will be here no more than two hours. 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 silence your cell phones.

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

## **INTRODUCTION**

We are here to talk about collection issues relating to federal tax liabilities and federal tax liens. SB/SE Collection Division wants us to gather information from you about taxpayers, their perceptions and their behaviors relating to collection and liens.

## **WARM UP**

Please tell us your first name (only), how long you have been in business, the types of clients you have and the kind of taxes they owe.

*(Note: Go around the table)*

**(Note to Moderator:** Read the following introductory sentence to start the focus group discussion.)

IRS knows that there are taxpayers who want to file their tax returns timely, report their income accurately and pay their taxes in full.

How do these taxpayers feel about people that **don't**?

**Probe:** sympathetic, tolerant, angry, supportive of IRS

Last year at the tax forums, it came out that taxpayers resolve their outstanding liabilities the following ways:

**(NOTE to Moderator:** reveal the pre printed flip chart sheet. You will use this flip chart to confirm responses and add any additional ways the participants might list. The list includes responses from tax lien focus groups last year: installment agreements, offer in compromise, Automated Collection System, Field Collection, Taxpayer Advocate Service, Appeals, loans, refund offset)

What others would you add to this list?

What do **you** believe is the most effective way for IRS to collect outstanding tax liabilities?

What are the reasons you feel these are the most effective ways?

How do you think your clients view this list?

What feedback have you received from your clients about the collection methods that have worked the best for them?

**Probe:** fair, reasonable, easy to comply with, minimum hardship to taxpayer, unreasonable, difficult to understand, still created a hardship, educational

## **FEDERAL TAX LIEN**

Now I'd like to focus the discussion on the federal tax lien

How many of you currently have or have had a client with a Notice of Federal Tax Lien?

**(Note to moderator:** ask for response by show of hands. **Verbally confirm** the number of participants who respond in the affirmative so it is noted for the record. Recruiters have screened to insure there is at least one participant who meets this criterion. If there are no affirmative responses, this is a significant finding and must also be noted for the record)

What are the views of clients who don't have a federal tax lien?

How do your clients that have a federal tax lien view the tax lien?

Once the tax lien has been filed, how do you feel it changes / alters a taxpayer's behavior? Would you provide some examples?

**Probe:** promote underground economy? identity theft to obtain credit? future compliance issues (positive and negative)?

What suggestion do you have for the IRS to consider regarding the criteria to be used before filing a Notice of Federal Tax Lien?

**(Note to moderator:** Flip chart responses)

**Probe:** Unpaid Balance of Assessment (amount of tax owing); deferral when it may hamper collection (viable business); lien withdrawal after release; fresh start withdrawal (Direct Debit Installment Agreement); payment compliance; return filing compliance; currently not collectible

What barriers do you face as a practitioner regarding the federal tax lien?

**(Note to Moderator:** read the following information to the participants as an introduction to the next question. IG (*interim guidance*) established for these programs is listed in parenthesis after each bulleted item. If the participants have specific questions, you can refer them to [irs.gov](http://irs.gov) for additional information)

The Internal Revenue Service announced new efforts to help taxpayers get a fresh start; changes were made to lien filing practices to lessen the impact on taxpayers.<sup>1</sup> The changes include:

- Significantly increasing the dollar threshold when liens are generally issued, resulting in fewer tax liens. (*previously \$5,000; IG \$10,000*)
- Making it easier for taxpayers to obtain lien withdrawals after paying a tax bill. (*Under certain circumstances, the tax lien may be withdrawn after the tax liability has been paid in full and the certificate of release has been recorded. Certain criteria must be met for the taxpayer to qualify*)
- Withdrawing liens in most cases where a taxpayer enters into a Direct Debit Installment Agreement (*this is referred to as the fresh start DDIA –direct debit installment agreement – which permits the withdrawal of a federal tax lien when the taxpayer enters into a DDIA. Certain criteria must be met for the taxpayer to qualify*)

How do you think your clients will react to the changes?

## **COMMUNICATION**

How do you feel about the IRS' communication in regard to the federal tax lien?  
What additional information do you need?

How do you want to get the information?

**Probe:** Webinars, [irs.gov/](http://irs.gov/), staffers, social media (Facebook, Twitter, MySpace)

---

<sup>1</sup> IR-2011-20, dated Feb. 24, 2011, IRS Announces New Effort to Help Struggling Taxpayers Get a Fresh Start; Major Changes Made to Lien Process, <http://www.irs.gov/newsroom/article/IR-2011-20> (last visited April 15, 2011)

## **CONCLUSION**

Of all the things we talked about today, what's the most important thing or message that you would like me to report on?

Are there any more comments or issues about 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.

## Appendix D: Screener's Guide for "Correspondence Examinations"

Hello, my name is \_\_\_\_\_ and I am an employee of the Internal Revenue Service. I am recruiting approximately 20 tax practitioners to participate in one of the focus group interviews that will be held during this Tax Forum. Management at the IRS has asked me to conduct the interviews at this forum to gather ideas and opinions about your experiences with the correspondence audit program and to solicit your input on how to improve the process.

First, may I ask you a qualifying question?

Question #1 – Have you assisted any of your clients with a correspondence examination (audit) in the last year years?

If the answer is "yes," ***moderator must make sure*** the tax practitioners are made aware that we are ***NOT*** interested in them participating if they were involved with only Automated Underreported (AUR) – CP2000. We are not interested in feedback on AUR audits. If the answer remains "yes," then invite the practitioner to participate in the focus group.

We would like to invite you to participate in the focus group on improving the correspondence examination process with about nine other tax practitioners. Again, we want to hear your opinions, views and ideas. The session should take approximately 2 hours and will be held at \_\_\_\_\_ am/pm 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. We estimate the time required to be two hours. Also, 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 E: Moderator's Guide for "Correspondence Examinations" Focus Groups

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

The Small Business/Self-Employment Division of the IRS wants to improve our service to clients; we would like to secure important information about the correspondence examination (audit) process. We would like to gather your opinions, experiences, and suggestions with the program to help us improve the correspondence examination program with you.

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 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 about 2 hours. Please turn off any cell phones and/or beepers.

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 number 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 and what types of returns you prepare. *Note: Go around the table.*



### General Questions

You were asked here because you earlier this week you answered the question that you have had experience with the correspondence examination program over the past few years. We are interested in obtaining feedback on the correspondence audit program you may have had problems/concerns with the services you received from the IRS and expressed an interest in helping us improve the correspondence audit program.

However, we would like to make clear that this discussion will not include Automated Underreporting and its associated Notice CP2000. Our goal is to obtain feedback on the correspondence audit program and not on the AUR program since this is an entirely different process. *Note to moderator: Make sure the tax practitioners are made well aware that we are not interested in them participating if they were involved with only Automated Underreporter (AUR) and its associated Notice CP2000.*

I'd like to ask you some general questions to get started.

1. Who can tell me about the correspondence audit program?

*Note – make sure we do not take too much time with this question*

2. Roughly how many correspondence audits, originating from a Campus, have you been involved in during the past few years?

**Probe:** Offer ranges if participants are having difficulty coming up with a number (e.g., less than 10, more than 10).

### Campus

3. Which of the Campuses/Service Centers have you dealt with? (*Brookhaven, Philadelphia, Memphis, Cincinnati, Ogden, Andover, Austin, Atlanta, Fresno, Kansas City*)
4. Tell me about your experiences with the correspondence examination process.

**Probe:** (*Note to moderator: these items should come out from the question above. If not, make sure you probe.*)

- What worked?
- What didn't work?
- Was the process fair to the taxpayer?

### **Correspondence Examination Program**

#### ***Provide handout of changes to the participants prior to continuing (see Appendix A)***

Many of these changes were made based on feedback from tax professionals like yourselves.

5. What is your overall opinion of the changes made by the IRS to the Correspondence Examination program?

**Probe:** Why do you feel that way?

### **Telephone System**

6. How do you feel about the changes Campus Compliance Services made to the telephone system?
  - a. Call back system
  - b. Telephone assistors
    - i. How courteous are they?
    - ii. How knowledgeable are they?

**Probe:** How well is it working?  
Is it easier to use?

**Probe:** *Only if you receive feedback about not receiving call backs, ask the participants if they have call block on their phone system? (Call block screens out telemarketers)*

7. What suggestions do you have that would help improve:
  - a. The call back system?
  - b. Any issues or concerns you have with telephone assistors?
8. What would you like to see done differently with the telephone system?

### **Timeframes**

9. What are your thoughts on the amount of time it takes from beginning to end to resolve a correspondence examination originating from an IRS Campus

**Probe:** Do you feel it has improved? Why or why not?

10. What are your thoughts about the 30-day timeframe given to provide supporting documentation?

**Probe:** Is it too short? Why or why not?

11. What do you as practitioners need to do to meet the 30-day request for documentation deadline?

12. By a show of hands, how many of you asked for an additional time to provide the documents?*(Record Count)*

*If any participants raise their hand, ask the following questions:*

- a. Why did you need additional time?
- b. What was your experience with asking for an additional time to respond?

**Probes:** Was the IRS receptive?  
If you had problem, what problem did you have getting an extension?  
Did the IRS provide you guidance?

13. By a show of hands, how many of you experienced receiving a **Notice of Deficiency** even though the proper documentation and/or final examination report was sent in and received by the IRS? *(Record Count)*

**Probes:** Tell me about your experiences. Was this experience within the last few years, or was this experience long time ago?

14. How much additional time did it take you to resolve the examination?

### **Level of Effort**

15. Based on your most recent experience with correspondence exam, do you feel it still requires too much or an unnecessary level of effort on your part and your clients to prepare for a correspondence exam?
16. What other suggestions do you have to make the Correspondence Examination process run more smoothly?

**Probe:** Ask practitioners to expand on suggestions offered.

### **Correspondence from the IRS**

Now I'd like to discuss the letters received from the IRS during the Campus correspondence examination process. I will distribute copies of the initial contact letters for reference. *Hand out copies of contact letters to participants – Letters 525(Appendix B) and Letters 566 (Appendix C).*

17. What are your thoughts about two of the letters that are sent to taxpayers during the examination?

**Note:** *Letter 566 and Letter 525. The 566 letter is one of the letters used to open the examination. The 525 letter is a follow up letter used when additional information is still needed.*

**Probes:** Is the language and wording appropriate? Why or Why not?  
Is the complexity of the message appropriate?

How clear is the letter and its attachments at explaining what the IRS needs from the taxpayer?

18. Disregarding the outcome of the case, what are your thoughts about the final letter and/or report from the IRS?

**Probes:** How well does it explain the decision on the case?  
How clear are the options and rights of the taxpayer if he/she doesn't agree with the outcome?

19. What would make correspondence from the IRS more useful to you and your clients?

### **Contacts with IRS Representatives**

20. What method of contact (telephone versus letter) did you use? (*Record Count*)

21. Tell me about your experience with the IRS Campus representative during the correspondence examination.

### **Acknowledgement Letter - Receipt of Documentation**

22. How do you feel about the changes the IRS made with acknowledging the receipt of information from you or the taxpayer during a Campus correspondence audit?

23. Has this process improved in the past few years? (Show of hands or go around the room to obtain count)

### **Internet Information**

We would like to get your thoughts on using the web as a means of providing information about correspondence examinations.

24. We are interested in finding out what you think about a Correspondence Examination Webpage:

This webpage would initially include general information about Correspondence Examinations such as:

- Flow chart of the overall process.
- Tips for responding to IRS.
- List of documents necessary for IRS submission.
- Information about penalties and interest.
- Information you need if you disagree with the IRS' Determination (i.e., process for appeals or reconsideration).

- b. How helpful would this be to you?
- c. How helpful would this be for your clients?
- d. Do you have any specific suggestions on what else should be included?

### **Additional Overall Improvement Ideas**

25. What would make the correspondence examination process better for you and your clients?

### **Conclusion**

Are there any more comments or issues 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. We hope that by working together we can both become more effective. Your participation here today is valuable and greatly appreciated.

## Appendix A: Changes Made by Correspondence Examination Since 2008

Since 2008 CCS – Correspondence Examination has made changes to its program and how it services its clients. The most visible changes are:

- **Changes to Phone Service (Intelligent Contact Management (ICM))** – This change allows the next qualified assistor available to handle the call and is designed to reduce queue times and concerns over call backs. While this change makes it more difficult to speak to the assigned examiner, there are procedures to request a call back if needed. We have also made changes to the prompts and the information heard while waiting in the queue.
- **Extensions** – Guidance was issued to grant taxpayer requests for additional time to respond.
- **Acknowledgment letters** – A programming change was implemented to acknowledge mail as it is received. We also included language to notify your preparer of receipt of the letter.
- **Mail Processing** – Timely processing and update of mail has been a heightened area of focus when assessing campus operations. A process is also being implemented to improve and standardize mail processing at all ten campuses.
- **Clarified suspense guidance** with our offices to ensure submitted correspondence is addressed prior to issuing the next notice. Requested and held a Research study which concluded that our timeframes allowed taxpayers sufficient time to respond.
- **E-Fax** – This initiative will be rolling out this summer. Among other things, this can allow the assistor or examiner to receive a fax while on the phone with the taxpayer/representative.

## Appendix B: Letter 525

**Department of the Treasury**  
**Internal Revenue Service**

Date:  
Taxpayer Identification Number:  
Form: Tax Year:  
Person to Contact:  
PC EGC  
Contact Identification Number:  
Contact Telephone Number:  
Contact Hours:  
Contact Fax Number:

Dear Taxpayer:

Please respond to the enclosed examination report within 30 days from the date of this letter. The examination report explains our proposed changes to your federal income tax return(s). Please review the examination report and let us know if you agree or disagree with the proposed changes. The item checked below applies to you:

- The amount of your refund is \$** . We will issue your refund to you if you don't owe other taxes and you don't have other legal obligations that we are required to collect. We'll send your refund to you within 8 weeks after we receive the examination report you've signed.
- The amount you now owe is \$** . This amount may include tax, penalties, and estimated interest due. You should pay the total amount you owe now because the law allows us to charge additional interest and certain penalties until you pay the amount you owe in full. If you can't pay the total amount you owe, please contact us now so we can discuss payment arrangements.

### What You Should Do If You Agree

If you agree with our proposed changes, please sign and date the consent page of the examination report and return it in the envelope we've provided. Also, if you owe an amount, please include your check or money order payable to the United States Treasury.

### What You Should Do If You Do Not Agree

If you disagree with our proposed changes and have additional information, please use the above address or fax number to return the enclosed examination report and this letter with any supporting documents or information you want us to consider. Or, if you prefer, call the telephone number shown above. When you call, please have your information or records available to discuss if necessary.

(continued next page)

**Letter 525 (Rev. 9-2008)**  
Catalog Number 40216W

**What You Should Consider When Responding to this Letter**

Please remember to include this letter with your reply. Use the spaces below to indicate a telephone number with the area code and the best time for us to call you if we need more information. You may want to keep a copy of this letter and any information you send to us for your records.

Home Telephone Number: (    ) \_\_\_\_\_ - \_\_\_\_\_      Best time to call: \_\_\_\_\_

Work Telephone Number: (    ) \_\_\_\_\_ - \_\_\_\_\_      Best time to call: \_\_\_\_\_

**Important!** If we do not hear from you within 30 days from the date of this letter, we will send you a Notice of Deficiency by certified mail disallowing the questioned items and proposing an increase to your tax liability as outlined in the enclosed examination report. A Notice of Deficiency is a legal notice stating the amount of the proposed tax increase and penalties. It also explains your right to file a petition with the United States Tax Court.

**What You Should Do If You Have Questions**

To assist with any questions you may have, we have enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*, which discusses your rights as a taxpayer and general rules and procedures during and following the examination process. It also explains appeals and payment procedures and outlines how to obtain assistance from the Internal Revenue Service.

You may also call the Contact Person whose name, telephone number, and contact hours appear in the top right corner on the first page of this letter. However, if you want us to discuss these changes with your authorized representative, please enclose a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your reply. The Form 2848 should be filed according to the instructions for this form. You can get this form by calling 1-800-TAX-FORM (1-800-829-3676), by visiting the Internal Revenue Service (IRS) Web Site, <http://www.irs.gov>, by contacting your tax advisor, or your public library.

Thank you for your cooperation.

Sincerely,

- Enclosures:
- Copy of this letter
- Examination Report
- Publication 3498-A
- Envelope



We will review the information that you send us and take one of the following actions:

1. If the information you send fully addresses our questions, we will make no changes to the tax you reported on your return. You will not need to take any further action.
2. If the information does not fully address our questions, we will send you a letter with an examination report explaining the proposed changes to your tax. If you agree with the changes, sign and return the examination report.

If you have any questions about this letter you can call the contact person at the telephone number shown in the letter heading who will be able to assist you. If this number is outside your local calling area or is not a toll-free number, there will be a long-distance charge to you.

It is important that you reply by mail or by fax within 30 days from the date of this letter. If you reply by mail, please use the enclosed envelope or address your reply envelope to the Internal Revenue Service at the address shown in the heading of this letter. If you reply by fax, please use the number shown in the heading of this letter. Whether responding by mail or fax, please be sure to identify the contact person whose name is shown in the heading of this letter and include a copy of this letter.

If you do not reply, we will disallow the questioned items and will send you a letter and examination report showing our proposed changes to your tax.

Use the spaces below to indicate a telephone number, including area code, and the best time for us to call you should we need more information. You may want to keep a copy of the letter and any information you send to us for your records.

Home Telephone Number: (    ) \_\_\_\_\_ - \_\_\_\_\_    Best time to call: \_\_\_\_\_

Work Telephone Number: (    ) \_\_\_\_\_ - \_\_\_\_\_    Best time to call: \_\_\_\_\_

We've also enclosed Publication 3498-A, *The Examination Process*, for your information.

Thank you for your cooperation.

Sincerely,

Operations Manager, Examination

Enclosures:

- Copy of this letter
- Publication 3498-A

Envelope

- Questionnaire(s)
- Form 886
- 
- 
-

## Appendix F: Screener's Guide for "Social Media and Electronic Delivery"

Hello, my name is \_\_\_\_\_ and I am an employee of the Internal Revenue Service. I am recruiting tax practitioners to participate in one of the focus group interviews that will be held during this tax forum. Management at IRS has asked me to conduct the interviews at this forum to gather ideas and opinions about your experiences with IRS' social media and its content.

First, may I ask a few qualifying questions?

Question #1 – Have you used any social media other than e-mail in the past year?

(Note to screener - If practitioner asks, "What is social media?" Tell him/her that it is Facebook, Twitter, YouTube, etc.)

If the practitioner answers **yes, invite the practitioner**. If the answer is **no, do not invite the practitioner**.

I would like to invite you to participate in the focus group on *Online with the IRS - Social Media that Works for You* with eight other tax practitioners. Again, I want to hear your opinions, views and ideas. The session should take approximately 2 hours at \_\_\_\_\_ am/pm 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. We estimate the time required to be 2 hours. Also, 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 G: Moderator's Guide for "Social Media and Electronic Delivery"**

### **Introduction**

Hi! My name is \_\_\_\_\_ and I'm a focus group moderator from SB/SE Research. This is my co-moderator \_\_\_\_\_. The IRS is committed to collecting feedback and engaging tax practitioners about changes that may affect the tools they rely on to do their jobs. The Communications, Liaison and Disclosure (CLD) function at the IRS asked SB/SE Research to get your perceptions and ideas about how social media can work for you in the future. We would like to hear some of your ideas on exactly what you need in the form of social media to make your job of preparing tax returns more efficient. We cannot guarantee the changes will be implemented; however, we will make sure they are presented to CLD for consideration. Focus groups are being conducted in all the tax forum sites so that we capture experiences from a variety of tax practitioners across the country.

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. It is a directed conversation/discussion of questions. I am only here to ask questions and direct the conversation/discussion.

### **Ground rules**

- There are some ground rules that I would like to go over:
- First name only to keep it anonymous
- No right or wrong answers
- Everyone's opinion counts
- Speak one-at-a-time, loudly, and clearly
- No formal breaks
- 2 hour timeframe
- I'm here to moderate not answer questions
- Please turn off cell phones
- We will be recording the discussion (see next paragraph)

### **Why Do We Record the Session?**

The recording is only used to ensure that we convey your ideas and opinions accurately in the report. **NO NAMES WILL BE USED IN THE REPORT.** That is why we want to only use first names in the group today. We never provide a direct reference to an individual quote. Once the report is written, the recording is kept for our records for one year and then destroyed.

We record the session because it is hard to capture everything once the conversation gets moving. The recording is to ensure that we convey your ideas and opinions accurately in the report. After doing groups in six cities it is hard to remember exactly who said what and the context of the discussion at that point. The recording provides an easy reference to refresh our memory of the discussion.

As I mentioned earlier, I am here to ask questions. I have no vested interest in the topic and the client wants your opinions not mine. My goal is to keep the discussion moving and capture feedback on the specific topics/questions for my client. I can not answer any questions you may have, but perhaps the group can. If not, after the session I might be able to direct you to

someone here at the forum you can help you.

## Warm Up

Let's begin! Please give me your first name only, how long you've been preparing tax returns and what kind of social media that you personally use.

## Current IRS Social Media

**Provide Handout #1** to the participants. I want you to rank your top five social media from 1-5 with 1 being most desired to 5 being least desired. **Note to moderator: Ask one of the participants to provide his/her top three.**

What are your reasons for choosing these three?  
How do you see the IRS using these social media?  
How does the group feel about these social media?  
Were there any different top three social media?

Probe:

What were they and reasons they were chosen

What current IRS social media do you use?

Probe:

Twitter

Facebook

YouTube

How do you think they could be more effective?

Do you subscribe to any IRS e-newsletters?

Probe:

IRS e-News for Tax Professionals

Payroll Providers, Small Businesses

If not, why not? Not aware, not relevant

If so, which one(s)?

Note to moderator: Pick up handout #1 before moving on to Content.

## Content

Have you viewed any IRS videos on either YouTube or the video portal at [www.irsvideos.gov](http://www.irsvideos.gov)?  
If not, what are your reasons for not viewing these videos?

**Probe:**

Not aware

Not interested

For those who have, which ones did you see?

What did you think of the content?

## Webinars

How many of you have participated in any IRS webinars? Raise your hand

**Note to moderator: get count recorded**

For those who have participated, what did you think of the webinar?

What did you think about the content on the webinar?

How would you see changing it to make it better?

For those who have not participated, what are your reasons for not participating?

**Probe:**

Did not know about it

Did not think they would be useful

How many of you have viewed an *IRS Live* webinar? Raise your hand

**Note to moderator: get count recorded**

### Moderator set-up - Videos

Tell the group that you are going to show two short clips - a webinar and a YouTube clip.

Explain that they are only about five minutes total.

OK what did you think of these mediums?

What did you think about the content?

How would you see changing the content to make it better?

For those who had not seen any of the IRS videos before, do you see yourself watching IRS videos in the future?

**Probe:**

Reasons for answers given

## **Barriers**

What do you think keeps you from using the various social media more?

**Probe:**

Lack of knowledge

Don't trust the site

Not user friendly

How do you see the IRS fixing these concerns?

**Provide Handout #2** to the participants. Now that you have had time to discuss the various social media, I want you to rank your top five with 1 being most desired to 5 being least desired.

**Note to moderator: Pick up papers after the discussion.**

After the discussion today, did your original rankings change?

For those who did, what made you change your answer?

## **Recommendations**

Moderator set up - You have discussed a lot of different information today and now I want to discuss any recommendations you have.

What key topics would you want the IRS to address the most in their communications?

How long do you think the content should be?

**Probe for length on:**

The specific media

What types of information that we have not already discussed today do you want on the social media?

## **Wrap-up**

Out of all the things that we discussed today, what do you feel or see is the most important item that I should report on?

Last question - Do you have any other suggestions for making social media more relevant to your needs?

Thank you for coming and spending your valuable time with us. Your comments have been greatly appreciated.

**Handout - Ranking Social Media #1**

Media	Top 5 Ranking from 1-5 1 = most desired
Facebook	
Twitter	
Wikis	
E-newsletters	
Webinars	
Online videos	
YouTube	
e-mail	
Podcasts	
IRS2go	
RSS	
Other write-ins	

**Handout - Ranking Social Media #2**

<b>Media</b>	<b>Top 5 Ranking from 1-5 1 = most desired</b>
Facebook	
Twitter	
Wikis	
E-newsletters	
Webinars	
Online videos	
YouTube	
e-mail	
Podcasts	
IRS2go	
RSS	
Other write-ins	