

**SCREENER'S GUIDE AND MODERATOR'S GUIDE
FOR THE "FAST TRACK SETTLEMENT PROGRAM" FOCUS GROUP**

SCREENER'S GUIDE

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 Fast Track Settlement Program and to solicit your input on how we can make improvements.

First, may I ask you a qualifying question?

Question #1 – Have you ever had a case that closed unagreed?

If the answer is “yes,” ask:

Question #2 – Have you heard of or participated in the Fast Track Settlement Program*.

We want a mix of practitioners who have and have not heard of the program.

We would like to invite you to participate in the focus group on improving the Fast Track Settlement Program 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
1111Constitution Ave. NW
Washington, DC 20224

** Small Business/Self-Employed and Appeals designed an alternative dispute strategy for SB/SE taxpayers, called SB/SE Appeals Fast Track Settlement. This program offers a way to resolve audit issues during the examination process by using the settlement authority and mediation skills of Appeals. The handout we are providing describes the process in more detail. The program was piloted in 8 cites.*

MODERATOR'S GUIDE

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 Examination and Appeals Divisions of the IRS want to gather information about the SB/SE Fast Track Settlement program. Through our discussion today, we would like to hear your opinions, experiences, and suggestions so we can provide this information to the SB/SE Examination and Appeals Divisions.

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 a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

We have some ground rules that I would like to go over: 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 many different points of view and our goal today is to learn about yours. Say what you believe, whether or not anyone else agrees with you. The most important thing about a focus group is the exchange of ideas and opinions.

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 record this session. The recording 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 recording 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 Fast Track Settlement, an alternative dispute resolution tool for closing cases when the taxpayer or practitioner, and the examiner don't agree. Before we start let's take a few moments to learn a little bit about each other.

WARM UP

Please tell us your first name (only), where you are from and the types of tax returns you prepare.

(Note to moderator: We are interested in identifying people from the cities/areas where the SBSE Fast Track Settlement program was piloted. Identify the following as the pilot cites and ask specifically if anyone is from one of these locales:, Chicago, Houston, St. Paul, Philadelphia, Central New Jersey, and, Laguna Niguel, San Diego and Riverside California.)

(Note: Go around the table)

FAST TRACK SETTLEMENT PROCESS

Note to Moderator: Read the following paragraph and provide the handout at this point to give the participants an awareness of the Fast Track Settlement program.

Small Business/Self-Employed and Appeals designed an alternative dispute resolution strategy for SB/SE taxpayers, called SB/SE Fast Track Settlement. This program offers a way to resolve audit issues by bringing together the taxpayer and/or their representative, Examination, and a neutral Appeals mediator, who will use mediation techniques and, if necessary, settlement authority, to help the parties reach a resolution. The handout we are providing describes the process in more detail. The program was piloted in 8 locations we just mentioned in the warm up.

How many of you have heard of the IRS's Fast Track Settlement program?

(Ask for a show of hands and have the co-moderator record the count)

Have any of you used the Fast Track Settlement program?

Probe: Did you use SB/SE's, TEGE or LB&I's program?

Probe: (For anyone who has used Fast Track Settlement) What did you feel worked well about this program? What did not?

(Note to Moderator: Make a note of anyone answering yes so that you can probe specifically about the program throughout the session)

How many of you have heard of other IRS Alternative Dispute Resolution methods?

Probe: Fast Track Mediation

Describe to me how the IRS's Alternative Dispute Resolution programs work?

What action, if any, have you taken to resolve an unagreed case?

Probe: Discussion with group manager, mediation, traditional Appeals or Tax Court

Probe: What worked well? What didn't?

Why is it important to have an alternative dispute resolution method in IRS?

If the SB/SE Fast Track Settlement program was offered in your area, is it something that you would take advantage of?

Probe: What do you like about this program? What don't you like?

Probe: What would make you not want to use it? The presence of the examiner?

IMPROVING SERVICES FOR DISPUTE RESOLUTION

What can the IRS do to resolve your unagreed audit issues quicker?

What resolution methods or techniques work well for you?

Probe: (If a participant used Fast Track Settlement) Did Fast Track Settlement work for you?

Describe a situation where you would want to use an Alternative Dispute Resolution Method.

Probe: How would you like it to work?

Probe: In person, from a distance, who should be involved?

Let's think outside the box. Think about the different types of disputes you may have had to resolve; from personal to legal to business or commercial and any other area you can think of.

Is there some experience you can draw on that you feel is a more effective way to resolve disputes than the options that are currently available at the IRS?

Probe: online dispute resolution, telephonic

What would get taxpayers and practitioners to use SB/SE Fast Track methods more often?

MARKETING THE PRODUCT

How did you learn about the IRS's Fast Track Settlement program?

At what point in the audit process are you informed about Alternative Dispute Resolution programs?

Probe: At the beginning of the audit? When disagreement seems likely?

Probe: Is it effective? Is there a time or method that would work better?

What can the IRS do to market the Fast Track Settlement program?

Probe: Website, social media, print, professional organizations

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.