



## TAS Focus Groups Reminder Card Orlando, FL

- ACS Effectivenss** - Tuesday - XX:XX pm
- IRS Locations & Service** - Wednesday - XX:XX am
- IRS Use of Automated Processing** - Thursday - XX:00 am

Location: **Room X**

*TAS appreciates your participation!*



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**Taxpayer Advocate Service**  
**Let's Talk about ACS! Experiences with ACS**  
**Focus Group Screener Guide**

Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service (TAS). 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 your thoughts and opinions in a discussion about your experiences working with Automated Collection System or ACS.

*START SCREENING WITH:*

- 1. Do you handle contacts with the IRS for clients with balance due issues?**

No (do not invite participant)

Yes (continue with Question 2)

- 2. Do you often interact with the ACS function of the IRS?**

No (do not invite participant)

Yes (continue with Question 3)

- a. Are you interested in sharing your insights on how effective you believe ACS is in resolving your clients balance due account?**

Yes (invite participant)

No (stop)

***For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Most participants should be familiar with IRS Collection policies and procedures for lien filing, enforced collection, and collection alternatives.***

*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 reminder card with the time and location of the focus group. Thank you for agreeing to participate and sharing your opinions! (Screener Note: Participants do not need to be familiar with TAS in order to participate in this focus group.)*

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.

# Let's Talk About Automated Collection System (ACS)

## TAS Focus Group Moderator's Guide

### 2012 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 (TAS) helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation.

#### Purpose

TAS values your opinion and wants to gather your thoughts and ideas to help us understand your experiences with the Automated Collection Service (ACS). Specifically we want to know what you think of the quality of the service provided; how easy it is to speak to a manager; and other experiences you have had with ACS. We want to discuss what might be working well, and how certain areas might be changed or improved. This focus group is one of several focus groups being held at each of the six tax forums. Our discussion today will last about an hour.

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. Thanks! For those of you who haven't a focus group is simply a research tool that uses a group of people gathered together to brainstorm participants' views, ideas, and opinions on 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 topic 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.

#### Ground Rules

Let's go over 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 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. I also ask that we **respect the opinion of everyone**, even if we strongly disagree. We are not here to reach an agreement or make any final decision.

- 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 OMB control number for this research, which we are required to provide, is **1545-1349**.

### **Warm-Up / Introductions**

My colleague is assisting me today so I can focus on our discussion. (Introduce briefly)

Let's begin by going around the table and introducing yourself (using first names only).

Please also tell us the following;

- How long you have been in practice?
- How long have you been dealing with ACS?
- How often do you have to contact ACS? (for example, 3 times per week or 3 times per day)
- What is the number of returns you prepare each year? (less than or more than 100)
- What type of clients do you have? (low income taxpayers, wage earners, business owners, etc)

### **General Information about ACS**

As I mentioned before, our discussion today will focus on ACS.

Since ACS has contact with thousands of taxpayers, we want your views concerning their effectiveness. Our discussion today is going to include level of

access, call wait times, manager conferences and other areas we think need to be addressed.

*Note: Make sure the participants are talking about ACS, not contacts with Accounts Management (AM). AM handles calls in response to routine Collection notices. ACS works accounts that were not resolved in the notice process, i.e. Taxpayer Delinquent Accounts (TDAs). ACS contacts generally involve the LT-11 (Notice of Intent to Levy and Right to a CDP Hearing) and IRS levies.*

**When was the last time you worked with ACS?**

Probe if needed: within the last 3 months

3-6 months ago

6-9 months ago

9–12 months ago

Over a year ago

In our discussion, let's focus on ACS interactions within the last year or so. If you have had multiple interactions, please tell us your general impressions or use the last call you made as a point of reference.

**Overall, on a 10 point scale with 10 being outstanding and 1 being extremely poor, how would you rate your experience with ACS? Why? Where there any aspects of ACS that worked extremely well? Not so well?**

Probe if needed:

- How were employees to work with?
- How easy was it to contact the right employee?
  - Did you have to be transferred one or more times to get to the "right person?"
  - How long did it take to be connected? How long did you wait on hold overall?

**Do you get different levels of service based on the time of day that you call? Is there some times that are better to call than others?**

**Were you able to resolve you client's collection problem? Did you have to call multiple times to resolve the issue? Is that typical?**

**If you have ACS account issues for multiple clients can you discuss all of the issues with one call?**

**How would you rate ACS phone assistors' knowledge and skills? Do they have the skills needed to resolve your client's collection cases? If not, what other skills do they need?**

**Do they have adequate authority to make decisions to resolve cases?**

**How many of you used the Practitioner Priority Service hotline to address an ACS issue? (please raise your hand) How did that work?**

Probe in needed: Was it helpful? Why or why not?

**How many of you have requested to talk to an ACS manager? Were you satisfied with this process? How helpful was the call with the ACS manager?**

Probe if needed:

- Were you transferred to a manager immediately?
- Were you called back the same day? During normal business hours?
- Were you called within 24 hours of your request?
- Were you given the manager's direct line to call?

**If you could change one thing to improve ACS, what would it be and why?**

**Optional Questions** (if time permits)

Do you take the ACS Customer Satisfaction Survey? If so, what is your perception of the survey? If not, why not?

(NOTE: ACS Customer Satisfaction Survey reports that 90-95% of respondents are "satisfied" or "very satisfied" with their experience in working with ACS. Does that sound about right to you?)

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## **Wrap-up**

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 you may have about ACS. (Go around the room one more time).

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

**Enjoy the rest of the tax forum!**

# IRS Office Locations and Service Offerings

## Focus Group Moderator's Guide

### 2012 Tax Forum

#### Introduction

Hi! My name is \_\_\_\_\_, and I work for the Taxpayer Advocate Service (or TAS), an independent organization within the IRS. TAS helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation. We've asked you here today to explore your thoughts and opinions regarding IRS's work processes.

#### Purpose

TAS values your opinion and wants to gather your thoughts and perceptions to help us understand **what issues you feel require face-to-face interactions with the IRS**. This focus group is one of several focus groups held at each of the six tax forums. Our discussion today will last about an hour.

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.) 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.

#### Ground Rules

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- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.



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### **Warm-Up / Introductions**

Some colleagues are assisting me today so I can focus on our discussion.  
(Introduce briefly)

Let's begin by going around the table and introducing ourselves using first names only. Tell us:

- If you are a preparer, enrolled agent, CPA, or attorney;
- How long you have been in practice;
- The overall focus of your practice; and
- If there is IRS presence in your town and if so, what type of office or facility?

### **Discussion**

With changes in IRS operations and advances in technology your interactions with the IRS may have changed over time. Today we would like to hear how the IRS's actual geographic location affects your ability to resolve issues and ideas you have to improve contacts with the IRS in the future.

*Note to Moderator: We want to focus on any problems created by the geographic organization. If these problems have their origins in geographic locations, we want to probe them and obtain specific examples of how this is troubling tax practitioners.*

Please take a minute to think about your "in person" interactions with IRS and the nature of your clients' problems.

**What services do you need or want to have face-to-face contact with the IRS?** (List on flip chart and then go through the items with the following questions)

Probe if needed – resolve an account issue, check on a refund, obtain forms, get tax law information, etc.

**Why is a face-to-face meeting needed to resolve these types of issues or provide these services?**

Probe:

- Can you get account issues resolved over the phone or do you prefer an "in person" contact rather than a call center?
- What can you do in a face-to-face audit that you can't do via correspondence, e.g. discuss requested documentation? On the other hand, can correspondence exams be more efficient because you simply send in papers that you already have in your file?
- Are virtual workshops or on-line materials as effective as on-site training such as Tax Forums? Why or why not?
- Do clients prefer in-person preparation? Some companies, like TurboTax, now offer preparation software with the option of telephone or on-line chatting with an advisor -- pros & cons?

**How would you describe IRS education and outreach efforts for preparers? What topics could use additional outreach or training?**

Probe: Are there any specific areas or topics not covered well for individual taxes? Business taxes?

**Could some type of virtual interaction be a viable substitute for face-to-face interaction? What type of interaction?**

Probe if needed: web chat, text, virtual face to face such as Skype, etc.

Let's change the focus of the discussion a little here and talk about your working relationships with IRS employees.

**How would you describe your working relationship with local IRS employees?**

**What type of IRS employee do you think it is important to establish a working relationship with? Why?**

Probe: Revenue Officer, Revenue Agent, Appeals Officer, Customer Account Employees, Customer Outreach Employees, etc.

**Does the location of an IRS employee impact your ability to work effectively with them? If so, please describe.** *(Note to moderator -skip this question and probes if they were covered in previous discussion)*

Probe: Is the IRS in your city or town? If so, what type of IRS office or facility?

Where are the IRS employees that you work with most located? In your area or elsewhere?

Where are your clients, in your area or elsewhere?

**What impact does IRS office location have on your ability to serve your clients?**

**What impact does this have on your clients?**

Probe: Describe any situations where you have been unable to access services?

What type of service(s) were you unable to access?

Are you able to schedule meetings with IRS personnel when needed?

Do IRS personnel understand local issues and industries?

Are there times when non-local personnel provide different guidance than a local IRS employee? If so, please give examples.

**If you could decide where to locate IRS facilities, where would you place them and why? What services would be offered in which offices?**

**Wrap-up**

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 IRS locations and the services they offer? (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.**

**Enjoy the rest of the Tax Forum!**

# IRS's Use of Automated Processing Focus Group Moderator's Guide 2012 Tax Forum

## Introduction

Hi! My name is \_\_\_\_\_, and I work for the Taxpayer Advocate Service (or TAS), an independent organization within the IRS. TAS helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation. We've asked you here today to explore your thoughts and opinions regarding IRS modernization.

## Purpose

TAS values your opinion and wants to gather your thoughts and perceptions to help us understand **your thoughts on IRS modernization**. This focus group is one of several focus groups held at each of the six tax forums. Our discussion today will last about an hour.

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.) 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.

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- 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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report. **(No names will be used in the report.)** Once the report is written, the recordings are destroyed.

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### **Warm-Up / Introductions**

Some colleagues are assisting me today so I can focus on our discussion.

(Introduce briefly)

Let's begin by going around the table and introducing ourselves (using first names only).

Please tell us:

- Are a preparer, enrolled agent, CPA, or attorney;
- How long you have been in practice;
- Focus of your practice individual or business; and
- Whether you consider yourself an early adopter in terms of using technology, a moderate (adopting use after technology its been out a little while), or a laggard- one who embraces technological advances after they are proven. .

Thank you for sharing your information! Today's discussion will look at the way the IRS uses technology to improve efficiencies and will consider your thoughts for appropriate uses and how IRS's technology changes affect your practice.

Let's talk a little about IRS's use of computers to process tax returns, draft notices or letters, and determine other tax-related issues.

**What are your thoughts on IRS's electronic or automated processes?**

**Overall, do you find this the best way to handle accounts? Why or why not?**

**Are there any areas in which IRS uses automated or computer generated processes better than others?**

**Are there any areas that IRS consistently has problems with automatic processes?**

**Do you have any suggestions for improving or expanding the use of computers or automation?**

**Which aspects of IRS automated processes make tax practice better or easier?**

Probe: Power of attorney forms, notices & reminders, audits, filing, refunds?

**Is there a particular issue or function for which the computer is better than IRS personnel, e.g. return filing**

**Which aspects of IRS automated processes make tax practice frustrating?**

Probe: form letters esp. disallowances, penalties & penalty abatement, ACS?

**On which particular problem would you rather deal with the IRS in person rather than through a computer?**

Probe: collection, audits, account issues

**Does the use of automated services increase or decrease the number of times you have to contact the IRS to accomplish a particular task?**

Probe: review different tasks discussed - power of attorney forms, notices & reminders, audits, filing, refunds

Let's turn our focus to how you use technology to interact with the IRS or how you would like to use technology to communicate with the IRS.

**Typically, how do you obtain information from the IRS?**

Probe: in person, on-line, mail, telephone, fax, Twitter, Facebook, YouTube, Blog, Smartphone Application, podcast, etc.

**Why do you use this method? Are there drawbacks to using this method?**

**Do you prefer different methods for different needs or issues? If so, please explain.**

Probe: Powers of attorney, forms, notices, return filing, audits, refunds, letters, account adjustments, penalties, payment plans, and collection.

**What types of technology could be used to enhance contacts with the IRS?**

For example, texts, web chat, e-mail, virtual communication such as Skype, Facebook, podcasts, on-line account access, etc?

Probe: Which activities or issues would lend themselves to each technology?

Which tasks would not be suitable for each technology?

### **Wrap-up**

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 IRS automation? (Go around the room one more time.)

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

**Enjoy the rest of the Tax Forum!**



# Tally Sheet for TAS Focus Groups

**CITY:** \_\_\_\_\_

**# Approached:** \_\_\_\_\_

	First Name (& initial of last name)	Automation Issue	ACS	IRS Presence	Preparer Type (Preparer, CPA, EA, Attorney)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					