

IRS SB/SE
Filing and Payment Compliance (CSCO & ACS)
Phone Focus Group Recruiting Guide/Screeners and Reminder
July 2013

Note: Recruit 1 phone focus group for CSCO and 1 for ACS

RECRUITING INSTRUCTIONS:

1. CSCO
 - a. Bal Due: 5
 - b. ASFR: 3
 - c. Delinquent Return: 1
2. ACS: Dissatisfied
 - a. Taxpayer: 5
 - b. Tax Professional: 4

INITIAL CALL

Hello, I'm _____ and I'm calling from Pacific Consulting Group. May I please speak to _____?

During the past year you participated in an IRS customer satisfaction survey and indicated you would be interested in participating in future research efforts. We are calling to set-up a one-hour focus group phone call to discuss your interaction with the [CSCO: Collection Notice Operation of the IRS/ACS: IRS' Automated Collection System]. This is NOT a call about your specific case. Participation in the focus group will give you an opportunity to tell the IRS about your service experiences and the group can share their ideas for service improvements.

First, can you confirm that you completed an IRS customer satisfaction survey **within the past year**?

1. Yes (Continue)
2. No (Thank taxpayer for their time, and hang up)

Your participation with this research is voluntary, but your help on this project would be very much appreciated. As a token of our appreciation for your time, you will receive \$40.

The focus group will be held via telephone on [insert possible days]. All participants will call in to an 800 number to join the conference call. The discussion will last about one hour. You will be joined by a group of about six people who, like you, have experience with [CSCO: Collection Notice Operation of the IRS] [ACS: the IRS' Automated Collection System process]. You will not be asked about your specific tax situation, only about your experience with this process.

1. Are you interested in participating?
Yes.....1 [Continue]

No..... 2 [Thank taxpayer for their time, and end call]

2. The date and time for the session is:

- Group 1 CSCO:
- Group 2 ACS:

3. [Recruiter: note male or female]

_____ Male
 _____ Female

We are delighted that you will participate in our group. The dial in number is: 1-877-668-4493. The access code is XXXXXXXX.

Before the discussion, we will be mailing or emailing you a sample letter that someone in your situation might receive and we will discuss how clear and helpful it is. Please have that on hand for the discussion as well.

Do you have any questions? We would like some contact information to confirm the meeting and to mail out the token of appreciation for your participation.

Respondent Name _____

Respondent Address _____

Respondent Email Address _____

Preference for sending sample letter: Mail or Email? _____

We would also like to give you a reminder call on the day of the focus group call. Would we reach you at this number or another? [record number _____]

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. Also, if you like, I can give you an address where you can send comments and questions regarding this process or suggestions for making it simpler.

READ ONLY IF RESPONDENT ASKS FOR ADDRESS: Send your comments and suggestions to:

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

Thank you and have a nice day. We look forward to speaking with you on DAY DATE TIME.

-----end conversation-----

For record keeping:

_____ Reminder call made

REMINDER CALL

Hello, I'm _____ and I'm calling from _____. This is a call to remind you of your participation in the telephone focus group scheduled for (REFER TO DATE, TIME ABOVE) The dial in information is (REFER TO INFORMATION ABOVE). Have you received the letter that we mailed/mailed for the discussion? (IF NOT, RESEND). Please have that letter on hand for the call. Do you have any questions? (PAUSE AND ANSWER QUESTIONS). Thank you in advance for your participation.

IRS SB/SE
Compliance Service Collection Operation (CSCO)
Automated Collection System (ACS)
Phone Focus Group Moderator's Guide
July 18, 2013
(Notes to the moderator are in italics)

Overview

Hello, I'm Beruria Novich from an independent research firm named Pacific Consulting Group and I will moderate our discussion. Thank you all for dialing in today. The topic we'll be discussing is your interactions with the IRS to resolve a tax matter. The overall goal of the research is to help the IRS provide better service to customers like you. As part of our discussion we have sent an example of a typical letter that the IRS may send during this process. You should all have that letter in front of you for the beginning of this discussion [*Moderator: pause to confirm*]

Our discussion will take about one hour. I would like to know your real attitudes and feelings, so please be as open and frank with me as you can. I would like for you to focus your thinking on your specific interactions with the IRS' [CSCO: Collection] [ACS: ACS] operations and not your opinions regarding tax laws in general.

I also want to point out that I am not an IRS employee and there are no right or wrong answers so please don't hold back any of your thoughts, opinions, and suggestions.

I am recording this session, and we have some IRS personnel listening in to hear your comments first-hand, but please keep in mind that our focus here is on your experiences and opinions. I will be summarizing your comments in a report for the IRS and will not report your individual identities. I want to emphasize that the IRS does not and will not know your individual identities.

Introductions

[Moderator: Gather responses in a roundtable fashion]

To get started, let's introduce ourselves. Please tell us your first name only and what city and state you are located in.

CSCO/ACS Process and Expectations

1. [CSCO] Is this the first time you ever received a notice from the IRS?
2. [CSCO] I'd like each of you to describe the process and steps you took to resolve your collection issue, from the time you first received a notice from the IRS to the time you resolved the issue. (Including calls, letters, faxes, etc.)
 - a. What was the issue that led to the IRS notice or letter?
 - b. Were the letters valuable to you?
 - i. What would have made it more valuable?
 - c. Did you call the IRS?

- d. Did the IRS call you?
 - e. Was your issue handled on the call or did you need additional contact?
3. [ACS] I'd like each of you to describe the process and steps you took to resolve your issue, from the beginning to the time you resolved the issue (Including calls, letters, faxes, etc.)
- a. What was the issue that led to you calling the toll-free line?
 - i. How did you realize there was an issue?
 - b. How many times did you call the IRS about this issue?
 - c. Was your issue handled on the call to the toll-free line or did you need additional contact?
 - d. Did the IRS ever call you?
4. [CSCO] Did this process meet the expectations you had when you first received the notice?
- [ACS] Did this process meet the expectations you had when you first called the toll-free line?
- a. What were your expectations?
 - b. Were they met?
 - i. If, no, in what way weren't they met?
 - ii. If yes, were you satisfied with the process?
 - 1. If no, why were you not satisfied if expectations were met?

Contact Methods with IRS

5. [CSCO] Other than mail or telephone, what options would you like to see for responding to the IRS? (*probes: fax, email*)
- a. If a fax number were listed on the notice, would you use it?
 - b. If secure email was an option, would you be willing to respond to the notice in that manner?
 - c. What are your specific concerns with faxing and with emailing (ask for each method)?
 - d. Is there anything the IRS could do to alleviate your concerns?
6. [ACS] While on the call, were you asked to mail in any information regarding your case?
- a. If yes, what information was it?
 - b. Could this information have been provided over the phone?
 - c. Would you have been comfortable faxing that same information?
 - d. Would you have been comfortable emailing (through secure email) that same information?

High Leverage Areas

7. [CSCO] Ease of obtaining needed information from IRS
- a. What information did you need from the IRS?
 - b. Was it easy or difficult to obtain this information?
 - i. If easy: what made it easy?
 - ii. If difficult:

1. What specifically made it difficult?
 - c. How could this be improved?
8. [CSCO] Explanation of actions IRS took to resolve issue
 - a. Did you receive an explanation of the actions IRS took to resolve the issue?
 - i. If yes: was it helpful?
 - ii. If no:
 1. Did you want this explanation?
 2. What additional information could IRS provide to explain how your issue was resolved?
 - b. How could this be improved?
9. [CSCO: ONLY ASK IF TIME ALLOWS] Letter from IRS addressed all issues
 - a. Did you feel the letter from the IRS addressed all issues?
 - i. If yes: what specifically did you appreciate about the letter?
 - ii. If no: what additional issues would you have liked to see addressed?
 - b. How could the letter be improved?
10. [ACS] How well the Representative listened to the taxpayer's concerns
 - a. Did you feel the representative on the toll-free line listened to your concerns?
 - i. If yes: what specifically made you feel that way? Can you give me an example?
 - ii. If no: what would you have wanted the representative to do?
 - b. How could this aspect be improved?
11. [ACS] Knowledge of the Representative
 - a. Did you feel that the representative was knowledgeable?
 - i. If yes: what in particular impressed you?
 - ii. If no: what specific areas of knowledge would you have wanted the representative to have? In what areas could the rep have been more knowledgeable?
 - b. How could this be improved?

Letters [CSCO only: Only ask if time allows]

12. [CSCO] Did you receive an IRS letter similar to the sample letter we mailed to you? If yes, please think back to when you received this letter.
 - a. What was your reaction to the letter? Did you appreciate receiving the letter? Did it help in having to wait for a response from IRS?
 - b. Did it keep you from calling? If you called after you received the letter, what caused you to call?
13. [CSCO] Please everyone read the letter
 - a. In your own words, what is the letter trying to communicate?
 - b. What specifically is helpful in the letter?
 - c. What if anything is confusing? Please be specific.

- d. How would you respond to this letter? Would you call the IRS, if so when (immediately or later)? Would it keep you from calling?

Recommendations

Finally, are there any other elements of service provided by the IRS's [CSCO: Collection Notice operation] [ACS: Automated Collection System] that could be improved which we have not discussed?

Wrap Up

Those are all the questions that I have for this session. I and the IRS thank you for participating in this discussion. PCG will be sending a \$40 token of our appreciation in the mail within two weeks. If, by chance, you do not receive the check in the mail or have any questions about it you can reach me, Beruria, at 650.327.8108.

Thank you for participating and enjoy the rest of your day.

Sample 'Interm' Letter

Department
of the
Treasury

|Transmittal Number|Date of Issue
| 13-01 | 01/07/2013

|Originating Office|Form Number
|SE:W:CAS:AM:PPG:B | 2645C

IDRS
CORRESPONDEX

Internal
Revenue
Service

Title: Interim Letter

Number of Copies | Distribution to: | Former Letter
Original | 1 to T/P | 2645C (Rev. 01-07)

OMB Clearance Number | Expires |
- | | IMF/BMF

Letters Considered in Revision:

 Taxpayer Identification Number: [01 12T]
A Tax Period(s): [02 13P] [03 13P]
A [04 13P] [05 13P]
B Form: [06 35V]

Dear [-30V]

C Thank you for your inquiry of [07 13D].
C
D Thank you for your inquiry of [08 13D], and your payment of
D \$[09 12\$].
D
E Thank you for your correspondence of [10 13D].
E
F Thank you for your correspondence of [11 13D], and your payment
F of \$[12 12\$].
F
G Thank you for your correspondence received [13 13D].
G
H Thank you for your correspondence received [14 13D], and your
H payment of \$[15 12\$].
H
I Thank you for your response of [16 13D], to our inquiry about
I this account.
I
J Thank you for your payment of \$[17 12\$] and your response of
J [18 13D], to our inquiry about this account.
J
K Thank you for your Form(s) [19 9V] for this account.
K
L Thank you for your correspondence of [20 13D], and your

L Form [21 9V].

L

M This is in response to the correspondence of [22 13D], from
M [23 35V].

M

N Thank you for your payment of \$[24 12\$] and your Form [25 9V]
N for this account.

N

O Thank you for your response of [26 13D], to our inquiry about
O this account and your request for a payment schedule.

O

P Thank you for your request of [27 13D], for photocopies of the
P forms listed at the top of this letter.

P

Q Thank you for your [28 50V].

Q

R This is in response to the inquiry of [29 13D], from
R [30 20V]. We have no record that you authorized [31 4V]
R to act for you in this matter. Please notify [32 4V] that we have
R replied directly to you. If you wish to authorize a third party to
R represent you, please complete Form 2848, Power of Attorney and
R Declaration of Representative. If you wish an appointee to inspect
R and/or receive confidential tax information, please complete
R Form 8821, Tax Information Authorization. For more information
R about these forms, visit our website at www.irs.gov or call the
R telephone number listed at the end of this letter.

R

S We haven't resolved this matter because we need to review your
S original tax return[33 1V]. Since [34 8V] located in another office, it
S will be [35 2N] days before we can give you a complete response.

S

T We haven't resolved this matter because we need to verify information
T with copies of original Forms W-2. Since we had to request these
T copies from another office, it will be [36 2N] days before we can send
T you a complete response. You don't need to take any further action
T now on this matter.

T

U We have not resolved this matter because we haven't completed all
U the processing necessary for a complete response. However, we will
U contact you again within [37 2N] days with our reply. You don't need to
U do anything further now on this matter.

U

V We are unable to furnish the copies to you now. We have ordered the
V document(s) from the office where we keep our files. You should
V receive the document(s) within [38 2N] days. You don't need to take any
V further action now on this matter.

V

W We haven't resolved this matter because we need information from
W [39 50V] and are waiting for
W their reply. It will be [40 2N] days before we can send you a complete
W response. You don't need to take any further action now on this
W matter.

W

X We haven't resolved this matter because we haven't completed all the
X research necessary for a complete response. We will contact you
X again within [41 2N] days to let you know what action we are taking. You
X don't need to do anything further now on this matter.

X
Y We haven't resolved this matter because a missing refund requires
Y extensive research. We will contact you again within [42 2N] days.
Y You don't need to take any further action now on this matter.
Y
Z We are delaying action on your claim for refund until the judicial
Z proceedings are complete. We will contact you again within [43 2N] days.
Z You don't need to take any further action now on this matter.
Z
0 We have advised your employer(s) to take no action at this time
0 until we complete our review. As stated above, we will notify you
0 and your employer(s) of our decision.
0
1 We are writing to advise you that your employee
1 [44 35V] has contacted us with additional
1 information. Our letter dated [45 13D], instructed you to
1 adjust his/her withholding the first full pay period beginning
1 60 days from the date of that letter. Please take no action at
1 this time. We will contact you again with further instructions.
1
2 Thank you for the information you sent us. We'll contact you again
2 within [46 2N] days to let you know what action we are taking. You
2 don't need to send us anything further now on this matter.
2
3 We will contact you again within [47 2N] days to let you know what action
3 we are taking. You don't need to send us anything further or take
3 any other action now on this matter.
3
4 [48 385V]
4
5 If you have a current installment agreement with us, please continue
5 to make scheduled payments while waiting for our response. Even if
5 you do not have a formal installment agreement, you may make payments
5 to reduce the balance owed and minimize interest and penalty charges.
5 To help us apply payments properly, make your check or money order
5 payable to the United States Treasury. Ensure your name, address,
5 daytime telephone number, social security or employer identification
5 number, tax form and tax year are shown on the payment.
5
6 While waiting to hear from us, you can still make payments to reduce
6 your tax liability and interest charges. To help us apply payments
6 properly, please write the taxpayer identification number and tax
6 period listed at the top of this letter on your check or money order.
6
7 If you owe any additional tax, you should consider paying it now,
7 because we will charge interest on any unpaid amount. If you sent
7 a payment with your reply, we have applied it to your account.
7
8 The current amount you owe for the tax period [49 13P] is
8 \$[50 12\$], which includes penalty and interest figured to
8 [51 13D]. We will continue to charge penalties and interest
8 until you have paid the full amount you owe.
8
8 We've provided a general explanation of the possible penalties
8 and/or interest included in the current balance due on your
8 account. If you would like a specific explanation of how the
8 amounts were computed on your account, please contact us at the

8 toll-free number shown in this letter and we will send you a
8 detailed computation.

8 ** Paying Late -- IRC Section 6651(d) **

8 Initially, the penalty is 1/2% of the unpaid tax for each month
8 or part of a month the tax isn't paid.

8 If we issue a Notice of Intent to Levy and the balance due isn't
8 paid within 10 days from the date of the notice, the penalty
8 increases to 1% a month.

8 The penalty can't be more than 25% of the tax paid late.

8 ** Filing and Paying Late -- IRC Section 6651 **

8 We charge a 5% combined penalty of 4 1/2% for filing late and 1/2%
8 for paying late when a return is filed late and the tax is not
8 paid by the due date of the return. The combined penalty is 5%
8 of the unpaid tax for each month or part of a month the return
8 is late, but not more than 5 months, which would total 25%
8 (22 1/2% late filing and 2 1/2% late paying).

8 In addition to the 22 1/2% late filing penalty for the first
8 5 months a return is late, we continue to charge the 1/2%
8 late paying penalty for each month or part of a month for as long
8 as the tax is unpaid, but not for more than 25%.

8 The maximum penalty we can charge is 47 1/2% (22 1/2% late filing
8 plus 25% late paying).

8 ** Partnership Late Filing -- IRC Section 6698(b) **

8 The penalty is \$85.00 for each partner, for each late month
8 (including part of a month), for up to 12 months (effective for
8 returns required to be filed after 12/20/2007). For returns
8 required to be filed after 12/31/2008, the penalty amount is
8 \$89.00. The Hokie Act adds \$1.00 to the penalty amount for returns
8 with a taxable year beginning in 2008.

8 ** Interest -- IRC Section 6601 **

8 We charge interest when tax is not paid on time. We figure
8 interest from the due date of the return (regardless of
8 extensions) to the date we receive full payment or the date
8 of the notice.

9 Your installment agreement is still in effect, so please continue
9 to make your scheduled payments.

a If you receive any more notices regarding this issue before we give
a you a complete response, please contact us.

b We've delayed sending you further notices while we research this
b matter. If you receive or have received additional notices about
b this account, please contact us.

b

c This letter doesn't extend the period of time you have to file a
c petition, if you choose to, with the United States Tax Court.
c
d If you don't accept our findings, you may petition the United States
d Tax Court for a re-determination of the amount of the tax you owe,
d as explained in the Notice of Deficiency we sent to you earlier.
d
e If you have any questions, please call [52 20V] at
e [53 26V] between the hours of [54 10V] and
e [55 14V]. If the number is outside your local calling
e area, there will be a long-distance charge to you.
e
e If you prefer, you may write to us at the address shown at the
e top of the first page of this letter.
e
f If you have any questions, please call us toll free at 1-800-829-[56 4B].
f
f If you prefer, you may write to us at the address shown at the top
f of the first page of this letter.
f
g If you have any questions, please call us toll free at
g [57 23V].
g
g If you prefer, you may write to us at the address shown at the
g top of the first page of this letter.
g
h If you have any questions, please contact the office where we've
h transferred your case by calling [58 20V] at [59 12V]
h between the hours of [60 10V] and [61 14V]. If the number is
h outside your local calling area, there will be a long-distance
h charge to you.
h
h If you prefer, you may write to that office at the address we've
h provided in this letter.
h

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (____)_____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

[62 35S]
[63 35S]

Letter 2645C (Rev. 08-2012)

NOTE: Sel. 0 and 1 for use by WHC programming

NOTE: Sel. 5 should be used on all systemically generated
letters

NOTE: In fill-in 30, use "your accountant", "your attorney",
"your representative", or individuals name.
In fill-ins 31 and 32, use "him", "her", or "them".

NOTE: In fill-in 34, use "it is" or "they are".

NOTE: In fill-in 39, use the name of another government
agency, federal or state, etc.

NOTE: Sel. c and d are for use by the AUR program

NOTE: Use Sel. e when providing TP an individual name and
telephone number for contact. Include the appropriate
time zone in fill-in 55.

NOTE: Use Sel. f when providing TP with one of the 3 BOD
specific toll-free numbers. In fill-in 56, enter
"8374", "0922" or "0115".

NOTE: Use Sel. g for all other toll-free numbers.

NOTE: Use Sel. h only when we've transferred TP's account

and given TP that name and address. Include the appropriate time zone in fill-in 61.

Letter 2645C (Rev. 08-2012)