



TAS's SS-8 Focus Group Study Among WORKERS - SCREENER

RESPONDENT INFO

PARTICIPANT NAME \_\_\_\_\_

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Taxpayers.....City TBD.....Date & Time TBD.....1 ...09
Group #2.....Taxpayers.....City TBD.....Date & Time TBD.....2
Group #3.....Taxpayers.....City TBD.....Date & Time TBD.....3
Group #4.....Taxpayers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-\_\_\_\_) \_\_\_\_\_

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT AT SCREENING/RECRUITING THIS PERSON.

Table with 10 rows and 8 columns: DATE, TIME, (am) (pm), Disc, NA, Unavail, Ref, NQ, Comp. Includes row numbers 1-10 and corresponding page numbers ...10 to ...19.

INTERVIEWER \_\_\_\_\_

THE LISTS PROVIDED BY TAS WILL BE DRAWN IN THE BELIEF THAT ALL PERSONS ON THE LIST QUALIFY. HOWEVER, TO ASSURE THAT ALL PARTICIPANTS ARE INDEED QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Taxpayers in your area about participation in a focus group research study. In this study, we will ask 8-10 Taxpayers like you to come in and discuss Form SS-8, which is a Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding. In this group discussion, you will not have to talk about your personal financial information. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help.

1. Would you be interested in participating in this focus group discussion?

- Yes (CONTINUE SCREENING).....1 ...20
No (THANK, CLOSE & TALLY).....2

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) Let me next ask a few questions to see if you are eligible for this focus group discussion.

NOTE: OMB REQUIRES A FOLLOW-UP SUMMARY OF THE DATA COLLECTION PROCESS, COMPLETE WITH TOTAL # RESPONDENTS SCREENED, TOTAL # ASKED TO PARTICIPATE IN THE GROUPS, TOTAL # WHO PARTICIPATED, FINAL RESPONSE RATES, AND BURDEN HOURS USED - SEPARATELY FOR SCREENING AND FOR THE GROUPS. THIS INFO WILL BE PROVIDED TO TAS UPON COMPLETION OF THE PROJECT.

2. For the record, are you male or female? (CIRCLE ANSWER BELOW.)

- Male (TRY FOR ABOUT 1/2 MALES).....1 ...21
Female (TRY FOR ABOUT 1/2 FEMALES).....2

3. Our records show that you may have previously filed Form SS-8, which determines whether a worker is an Employee or an Independent Contractor. Do you recall filing this Form?

- Yes (CONTINUE SCREENING).....1 ...22
No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

4. Have you now received your SS-8 determination from the IRS?

- Yes (CONTINUE SCREENING).....1 ...23
No, It's Still Being Processed (END SCREENING, THANK, TALLY & DO NOT RECRUIT).....2

5. How long ago did you receive your SS-8 determination from the IRS?

- Less Than A Year (CONTINUE SCREENING).....1 ...24
1 To 2 Years (CONTINUE SCREENING).....2
More Than 2 Years Ago (END SCREENING, THANK, TALLY & DO NOT RECRUIT).....3

6. Was the outcome of your SS-8 determination favorable? (RECRUIT A MIX OF YES/NO)

- Yes (CONTINUE SCREENING).....1 ...25
No (CONTINUE SCREENING).....2

7. What type of business or industry do you work in or represent? (RECRUIT A MIX OF BUS/INDUSTRIES)

- Agriculture, Forestry, Fishing And Hunting.....1 Real Estate And Rental And Leasing.....1 ...26-27
Mining, Quarrying And Oil And Gas Extraction.....2 Professional, Scientific, And Technical Services.....2
Utilities.....3 Management Of Companies And Enterprises.....3
Construction.....4 Educational Services.....4
Manufacturing.....5 Health Care And Social Assistance.....5
Wholesale Trade.....6 Arts, Entertainment & Recreation.....6
Retail Trade.....7 Accommodation & Food Services.....7
Transportation And Warehousing.....8 Other Services (Except Public Administration).....8
Information.....9 Administrative And Support
Finance And Insurance.....0 And Waste Management & Remediation Services.....9
Other Industries Not Classified Above (ENTER).....0

8. Would you be willing to discuss your experience in filing Form SS-8 in a discussion that involves 8-10 other Taxpayers who will be talking about the same subject?

- Yes (CONTINUE WITH INVITE).....1 ...28
No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

INVITE ONLY THOSE WHO IN Q2 FIT THE 1/2 EACH GENDER COMPOSITION; WHO IN Q3 RECALLED FILING FORM SS-8; WHO IN Q4 HAVE NOW RECEIVED THEIR DETERMINATION; WHO IN Q5 SAY THEY RECEIVED THEIR DETERMINATION LESS THAN 2 YEARS AGO; WHO IN Q6 CONSTITUTE A MIX OF OUTCOMES (FAVORABLE VS. NOT FAVORABLE); WHO IN Q7 REPRESENT A MIX OF BUSINESSES/INDUSTRIES; AND WHO IN Q8 ARE WILLING TO DISCUSS FORM SS-8 IN A GROUP DISCUSSION.

INVITATION TO GROUP: We'd like you to join us, along with other Taxpayers, in this group discussion. You and 8-10 other Taxpayers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us. Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion. Will you join us in this group discussion?

- Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...29
No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB COMMENTS: Thank you for agreeing to participate in the study. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS..) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**TAS's SS-8 Focus Group Study Among  
WORKERS - MODERATOR'S GUIDE**

**DATES OF THESE FOCUS GROUPS: TBD**

**IRS TASK ORDER #27**

- **Moderator's Introduction & Ground Rules:** Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no right or wrong answers. We are looking for your unique and candid point of view, even if your views differ from those of others here. So, we want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.

**Disclosure:** Our 90 minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your Participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**WARM-UP**

- First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about who lives with you and what you do for a living, or what you do with most of your time.

**STATEMENT OF OBJECTIVES**

- All of you were invited here today because you used the IRS's process that evaluates whether a worker is an employee or independent contractor. Our discussion today will focus on this process. At times we may refer to this as the SS-8 process.

***(NOTE TO MODERATOR: Copies of Form SS-8 will be available to pass out in case participants need to prompt their memory, but we are primarily interested in their overall perception, not an extensive review of the form.)***

**DISCUSSION OF THE SS-8 PROCESS**

1. Tell us about your **overall experience** with the IRS SS-8 process – a process that is used to evaluate whether a worker is an employee of a company they did work for.

**PROBES:**

- a) **How did you learn about the process** to evaluate how workers should be categorized and the SS-8 form?
  - b) **Why did you decide to use this process?**
2. **What areas of the process** used to evaluate whether a worker is an employee **worked well?**  
(LIST ON FLIP CHART)
  3. **What areas of the process did not work well?** (LIST ON FLIP CHART)

**PROBES:**

- a) What did you **think of** the SS-8 form?
  - b) Was it **easy to obtain** the SS-8 form?
  - c) Was it **easy to understand?** Easy to **fill out?**
  - d) Did you **understand the questions** on the Form SS-8 and how to respond?
  - e) What did you have **problems understanding?**
  - f) **What would make the form easier to understand?**
  - g) Did you understand **why the information was requested?**
  - h) Was it easy to **obtain the documentation** that was requested?
  - i) Did you **also file a Form 8919, Uncollected Social Security and Medicare Tax on Wages?**
4. Were **any of your SS-8 forms initially rejected?**

**PROBES:**

- a) If so, **why were they rejected?**
- b) Please describe your **experience** with this process.
- c) Was your form **accepted on the next submission?**
- d) What did you have to **do to get the IRS to accept and rule** on your SS-8 form?
- e) Was the process **user friendly?** Please explain your response.

5. Overall, how long did it take to receive a determination on your worker classification submission - in other words, how long did the process take, starting with the SS-8 filing and ending with the issuance of the determination?

PROBES:

- a) Were you part of a group of similarly situated workers?
  - b) If so and the other similarly situated workers also filed Forms SS-8, did they receive similar determinations?
  - c) What additional information did the technician ask for?
  - d) What happened in the meantime - how were the workers classified?
6. Did the IRS provide status updates on your case while waiting for the determination? If so, what types of communications did you receive from IRS?
7. How many of you received an adverse determination? What was your reaction to the determination?
8. How many of you requested reconsideration?

PROBES:

- a) If so, what area of the IRS worked your case for reconsideration?
  - b) Did you provide more information during the reconsideration process?
  - c) If so, what additional information did you provide?
  - d) What was the outcome of the reconsideration?
9. Were any of you selected for an examination after going through the SS-8 determination process?

PROBES:

- a) How well did the examination process work?
  - b) How burdensome was the exam?
  - c) Did the examination agree with the SS-8 determination?
  - d) Do you have suggestions for improving this process?
10. How many of you appealed the examination findings? What was the outcome of the Appeal?

11. Do you have any suggestions about how the IRS might be able to help people decide whether workers are employees of a company they did work for?

AS THE DISCUSSION IN Q11 WANES, IF NO ONE BRINGS UP THE IDEA OF A WEB-BASED APPLICATION TO HELP DETERMINE WORKER STATUS, INTRODUCE IT BY READING THE FOLLOWING:

For example, The United Kingdom (UK) provides taxpayers with a free, web-based service called the Employment Status Indicator (ESI), which asks service recipients a series of questions and, based on the answers given, supplies an “indication of employment status.”

If the IRS developed such a program, employers would be able to rely upon the classification generated from the online tool, unless they misrepresent the information input into the system while answering questions or their circumstances have materially changed since they input the information.

Would you be interested in the IRS developing an online tool similar to the one developed in the United Kingdom?

Would you use such a system?

PROBE FOR: Advantages /disadvantages of an online system over the current process.

12. Are there any other ideas for improvements to the worker classification process?

### WRAP-UP

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) 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 the SS-8 process. (GO AROUND THE ROOM ONE MORE TIME.)



**TAS's SS-8 Focus Group Study Among  
FIRMS - SCREENER**

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**RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT AT SCREENING/RECRUITING THIS PERSON.**

			Disc	NA	Unavail	Ref	NQ	Comp	
1	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...10
2	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...11
3	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...12
4	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...13
5	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...14
6	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...15
7	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...16
8	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...17
9	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...18
10	DATE: _____	TIME: _____	(am) (pm) .....1	2	3	4	5	6	...19

INTERVIEWER \_\_\_\_\_

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**1. Would you be interested in participating in this focus group discussion?**

- Yes (CONTINUE SCREENING).....1 ...20
- No (THANK, CLOSE & TALLY).....2

**(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) Let me next ask a few questions to see if you are eligible for this focus group discussion.**

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2. For the record, are you male or female? (CIRCLE ANSWER BELOW.)
- Male (TRY FOR ABOUT ½ MALES).....1 ...21  
 Female (TRY FOR ABOUT ½ FEMALES).....2
3. Our records show that you may have previously filed Form SS-8, which determines whether a worker is an Employee or an Independent Contractor. Do you recall filing this Form?
- Yes (CONTINUE SCREENING).....1 ...22  
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2
4. Please think about the most recent Form SS-8 that you have filed and tell us if you have received an SS-8 determination from the IRS for this filing?
- Yes (CONTINUE SCREENING).....1 ...23  
 No, It's Still Being Processed (END SCREENING, THANK, TALLY & DO NOT RECRUIT).....2
5. How long ago did you receive your most recent SS-8 determination from the IRS?
- Less Than A Year (CONTINUE SCREENING).....1 ...24  
 1 To 2 Years (CONTINUE SCREENING).....2  
 More Than 2 Years Ago (END SCREENING, THANK, TALLY & DO NOT RECRUIT).....3
6. Was the outcome of your SS-8 determination favorable? (RECRUIT A MIX OF YES/NO)
- Yes (CONTINUE SCREENING).....1 ...25  
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7. What type of business or industry do you work in or represent? (RECRUIT A MIX OF BUS/INDUSTRIES)
- |  |  |          |
|--|--|----------|
| Agriculture, Forestry, Fishing And Hunting.....1   | Real Estate And Rental And Leasing.....1               | ...26-27 |
| Mining, Quarrying And Oil And Gas Extraction.....2 | Professional, Scientific, And Technical Services.....2 |          |
| Utilities.....3                                    | Management Of Companies And Enterprises.....3          |          |
| Construction.....4                                 | Educational Services.....4                             |          |
| Manufacturing.....5                                | Health Care And Social Assistance.....5                |          |
| Wholesale Trade.....6                              | Arts, Entertainment & Recreation.....6                 |          |
| Retail Trade.....7                                 | Accommodation & Food Services.....7                    |          |
| Transportation And Warehousing.....8               | Other Services (Except Public Administration).....8    |          |
| Information.....9                                  | Administrative And Support                             |          |
| Finance And Insurance.....0                        | And Waste Management & Remediation Services.....9      |          |
|  | Other Industries Not Classified Above (ENTER).....0    |          |

8. Would you be willing to discuss your experience in filing Form SS-8 in a discussion that involves 8-10 other tax personnel from businesses, who will be talking about the same subject?
- Yes (CONTINUE WITH INVITE).....1 ...28  
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

INVITE ONLY THOSE WHO IN Q2 FIT THE ½ GENDER COMPOSITION; WHO IN Q3 RECALLED FILING FORM SS-8; WHO IN Q4 HAVE RECEIVED DETERMINATION; WHO IN Q5 RECEIVED DETERMINATION LESS THAN 2 YEARS AGO; WHO IN Q6 CONSTITUTE A MIX OF OUTCOMES (FAVORABLE VS. NOT FAVORABLE); WHO IN Q7 REPRESENT A MIX OF INDUSTRIES; AND WHO IN Q8 ARE WILLING TO DISCUSS FORM SS-8 IN A GROUP DISCUSSION.

**INVITATION TO GROUP:** We'd like you to join us, along with other tax personnel, in this group discussion. You and 8-10 others would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us. Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion. Will you join us in this group discussion?

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FIRMS – MODERATOR'S GUIDE**

DATES OF THESE FOCUS GROUPS: TBD

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**WARM-UP**

- First, let's go around the room and introduce ourselves. Tell us your first name only and the type of company you work for. Also, please tell us a bit about what you do in your company and what types of tasks your workday involves.

**STATEMENT OF OBJECTIVES**

- All of you were invited here today because you used the IRS's process that evaluates whether a worker is an employee or independent contractor. Our discussion today will focus on this process. At times we may refer to this as the SS-8 process.

***(NOTE TO MODERATOR: Copies of Form SS-8 will be available to pass out in case participants need to prompt their memory, but we are primarily interested in their overall perception, not an extensive review of the form.)***

**DISCUSSION OF THE SS-8 PROCESS**

1. Tell us about your overall experience with the IRS SS-8 process – a process that is used to evaluate whether a worker is an employee of a company they did work for.

**PROBES:**

- c) How did you learn about the process to evaluate how workers should be categorized and the SS-8 form?
  - d) Why did you decide to use this process?
2. What areas of the process used to evaluate whether a worker is an employee work well?  
(LIST ON FLIP CHART)
  3. What areas of the process do not work well? (LIST ON FLIP CHART)

**PROBES:**

- j) What do you think of the SS-8 form?
  - k) Is it easy to obtain the SS-8 form?
  - l) Is it easy to understand? Easy to fill out?
  - m) Do you understand the questions on the Form SS-8 and how to respond?
  - n) What do you have problems understanding?
  - o) What would make the form easier to understand?
  - p) Do you understand why the information was requested?
  - q) Is it easy to obtain the documentation that was requested?
  - r) Do you also file a Form 8919, Uncollected Social Security and Medicare Tax on Wages?
4. Have any of your SS-8 forms been initially rejected?

**PROBES:**

- f) If so, why were they rejected?
- g) Please describe your experience with this process.
- h) Are your forms generally accepted on the next submission?
- i) What do you generally have to do to get the IRS to accept and rule on your SS-8 form?
- j) Is the process user friendly? Please explain your response.

5. Overall, how long does it usually take to receive a determination on your worker classification submission - in other words, how long does the process take, starting with the SS-8 filing and ending with the issuance of the determination?

PROBES:

- e) Are the workers in question generally part of a group of similarly situated workers?
  - f) If so and the other similarly situated workers also filed Forms SS-8, did they receive similar determinations?
  - g) What additional information does the technician ask for?
  - h) What happens in the meantime - how are the workers classified?
6. Does the IRS provide status updates on your case while waiting for the determination? If so, what types of communications do you receive from IRS?
7. How many of you have received an adverse determination? What was the firm's reactions to an adverse determination?
8. How many of you have ever requested reconsideration of an adverse determination?

PROBES:

- e) If so, what area of the IRS worked your case for reconsideration?
  - f) Did you provide more information during the reconsideration process?
  - g) If so, what additional information did you provide?
  - h) What was the outcome of the reconsideration?
9. Were any of you selected for an examination after going through the SS-8 determination process?

PROBES:

- e) How well did the examination process work?
  - f) How burdensome was the exam?
  - g) Did the examination agree with the SS-8 determination?
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10. How many of you have appealed an examination findings? What have been the outcomes of your Appeals?

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Would you be interested in the IRS developing an online tool similar to the one developed in the United Kingdom?

Would you use such a system?

PROBE FOR: Advantages /disadvantages of an online system over the current process.

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TAS's Automated Collection System (ACS)
Focus Group Study Among
TAXPAYERS - SCREENER

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No (THANK, CLOSE & TALLY)....2

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- Male.....1 ...21
Female.....2

OMB REQUIRES A FOLLOW-UP SUMMARY OF THE DATA COLLECTION PROCESS, COMPLETE WITH TOTAL # RESPONDENTS SCREENED, TOTAL # ASKED TO PARTICIPATE IN THE GROUPS, TOTAL # WHO PARTICIPATED, FINAL RESPONSE RATES, AND BURDEN HOURS USED - SEPARATELY FOR SCREENING AND FOR THE GROUPS. THIS INFO WILL BE PROVIDED TO TAS UPON COMPLETION OF THE PROJECT.

3. Our records show that you have had contact and interaction with collections personnel at the Internal Revenue Service or IRS. Is that correct?
- Yes (CONTINUE SCREENING).....1 ...22
  - No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

4. Would you be willing to discuss your contact and interaction with IRS collections personnel in a discussion that involves 8-10 other Taxpayers who will be talking about the same subject?
- Yes (CONTINUE SCREENING).....1 ...22
  - No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

(IF YES ABOVE, **CHECK TAS-PROVIDED RECRUITING LIST FOR “POA” QUALIFICATION AND FOR “LIABILITY” AND “# DELINQUENCIES” TO SEE IF THERE IS A PROPER MIX OF THE LATTER TWO**, PER THE PROPORTIONS BELOW. IF QUALIFIED ON POA AND IN THE RIGHT MIX ON LIABILITY AND # DELINQUENCIES, CONTINUE WITH INVITATION TO GROUP. IF NO ABOVE, THANK THEM FOR THEIR TIME AND DO NOT RECRUIT.)

- (POA)
  - Yes (NOT QUALIFIED - DO NOT RECRUIT).....1 ...23
  - No (QUALIFIED - CONTINUE SCREENING).....2
- (LIABILITY)
  - Under \$1,500 (ONE-THIRD OF EACH GROUP).....1 ...24
  - \$1,500 to \$10,000 (ONE-THIRD OF EACH GROUP).....2
  - Over \$10,000 (ONE-THIRD OF EACH GROUP).....3
- (# DELINQUENCIES)
  - TBD (PROPORTION TBD).....1 ...25
  - TBD (PROPORTION TBD).....2
  - TBD (PROPORTION TBD).....3

**INVITATION TO GROUP:** We’d like you to join us, along with other Taxpayers, in a group discussion of contact and interaction with IRS collections personnel. You and 8-10 other Taxpayers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing contact and interaction with IRS collections personnel. Your participation is voluntary, and as a thank-you for taking the time to help us, we’ll have a \$75 check for you at the end of the group discussion. Will you join us in this group discussion?

- Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...26
- No (END SCREENING, THANK, CLOSE & TALLY).....2

**OMB COMMENTS:** Thank you for agreeing to participate in the study. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS..) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**TAS's Automated Collection System (ACS)  
Focus Group Study Among  
TAXPAYERS - MODERATOR'S GUIDE**

**DATES OF THESE FOCUS GROUPS: TBD**

**IRS TASK ORDER #27**

- **Moderator's Introduction & Ground Rules:** Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- **Disclosure:** Our 90 minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your Participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**WARM-UP**

- First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about who lives with you and what you do for a living, or what you do with most of your time.

**STATEMENT OF OBJECTIVES**

- All of you were invited here today because you've had contact and interaction with IRS collections personnel. Our discussion will center around that.

**GENERAL IRS QUESTIONS**

1. Let's start out by talking a little about IRS in general. How do you think of the IRS - do you think of it as one big organization or do you think of it as an agency made up of many different departments? And how does this impact your interactions with the IRS?
2. How familiar would you say you are with the IRS?
3. What areas of the IRS have you had contact with?

4. **What do you do when you need to talk to someone at the IRS? Do you call? Do you write? And do you try to contact a specific department with questions or problems or do you simply call any IRS phone number you can find?**



**QUESTIONS ABOUT AWARENESS AND FAMILIARITY WITH ACS/AUTOMATED COLLECTION SYSTEM**

5. Now that we have talked a little bit about the IRS in general, I would like to move on and talk about a specific department within the IRS. Are any of you aware of or familiar with any IRS departments that handle only certain types of collection cases? Do you know the name of this group or how the IRS refers to this department?
6. REGARDLESS OF WHETHER ANYONE MENTIONS "ACS/AUTOMATED COLLECTION SYSTEM" SPECIFICALLY, ASK: I want to know if anyone here has heard of the IRS's Automated Collection System or ACS. *But before I ask that, I want to make sure we are ALL talking about the IRS's Automated Collection System or ACS and NOT the IRS's Accounts Management (AM) department. The AM department handles calls in response to routine Collection notices. The ACS - on the other hand - works on accounts that were NOT RESOLVED DURING THE NOTICE PROCESS - in other words, Taxpayer Delinquent Accounts (TDAs). ACS contacts also generally involve the LT-11 form (that's the Notice of Intent to Levy and Right to a CDP Hearing) and they generally also involve IRS levies.*

So let me repeat the question: Has anyone heard of the IRS's Automated Collection System or ACS?

7. OK, now that we know we are talking specifically about the IRS's Automated Collection System or ACS, if you are aware of the ACS, can you describe what it does?
8. REGARDLESS OF THE EXTENT OF KNOWLEDGE OF THE ACS IN THIS GROUP, CONTINUE BY PASSING OUT THE WHITE CARD DESCRIPTION OF ACS AND READING: Here is a brief description of the IRS's Automated Collection System, which we also refer to as the ACS. Please read along with your copy as I describe the ACS.

**"ACS's mission is to collect delinquent taxes and returns through the fair and equitable application of the tax laws, and provide education to customers to ensure future compliance. The Automated Collection System (ACS) works on balance due and non-filer cases where Taxpayers have not resolved the delinquency through previously issued notices. ACS generates levies and correspondence and their Tax Examiners use ACS' case management abilities to answer Taxpayer inquiries, review their case histories, and issue letters, liens, or levies to resolve the cases."**

9. THEN CONTINUE WITH: Have any of you had any interaction with the IRS's ACS department?

**QUESTIONS ABOUT INTERACTION WITH ACS/AUTOMATED COLLECTION SYSTEM**

10. Since ACS has contact with thousands of Taxpayers, we want your views concerning their effectiveness. Our remaining discussion today is going to review YOUR customer service experiences with the Automated Collection System unit of the IRS, including things like ease of access and call wait times, whether you were able to resolve your IRS issue, and other topics.
11. When was the last time you had contact with the IRS's Automated Collection System? Was it...

PROBE FOR:    Within the last 3 months  
                          3-6 months ago  
                          6-9 months ago  
                          9-12 months ago  
                          Over a year ago  
                          Never

12. For the discussion that follows, 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.
13. Overall, how would you rate your experience with the ACS section of IRS - please use a 10-point rating scale where 10 means "outstanding" and 1 means "extremely poor". Please provide your general impression based on all of your interactions with ACS.
14. Why did you choose that rating?
15. Were there any aspects of ACS that worked extremely well? (LIST)
16. Were there any areas that did not work so well with ACS? (LIST)
17. How easy was it to contact the right employee?
18. Did you have to be transferred one or more times to get to the "right person?"
19. How long did it take to be connected? How long did you wait on hold overall?
20. How many times did you have to call before you were connected with a person who could help you? What time of the day did you call?
21. Was it easy to reach an assistor? What is the best time to call to reach an assistor? Is there a most convenient time for you to call?

22. **Timing of the interaction** - At what point did you call ACS? Did you call before you received the notice of intent to levy? Or was it after getting a notice of intent to levy or was it when a levy had actually been issued?
23. **MODERATOR, READ:** "Taxpayers must be given a notice of intent to levy at least 30 days prior to the date of the levy. The Taxpayer has 30 days to pay the amount that is owed before property can be levied. This notice must be: given in person, left at the Taxpayer's home or business, or sent to the Taxpayer's last known address by certified or registered mail. A Notice of Levy is often used to take a Taxpayer's bank account, wages, other income, or accounts receivable."
24. How many of you have **received a Notice of Intent to Levy**? (EXPLAIN)
25. **How long ago?** Within the last 3 months? Longer?
26. Did the **IRS levy your wages or any of your accounts**? How long after you received a Notice of Intent to Levy did IRS issue the levy?
- Within 30 days
  - 1-2 months after the notice
  - 3-4 months after the notice
  - 5-6 months after the notice
  - Over six months after the notice
27. **PROBE IF NEEDED FOR THOSE WHO SAY THEY RECEIVED NO LETTERS BEFORE LEVY:** Had your address recently changed? Did you notify the post office? Why or why not?
28. Was IRS **justified** in filing the levy? Why or Why not? **PROBE:** Did you take any steps to try to **resolve** the issue before the levy was filed? Did you talk with someone in IRS before you were levied? Who initiated the contact, you or IRS? **If IRS had contacted you,** would you have been able to resolve the issue before they filed the levy? What would have been done to resolve the issue?
29. Was IRS willing to **release** the Levy?
30. What **did you have to do** to get IRS to release the Levy?

31. Were you able to resolve your collection problem? Did you have to call more than once to resolve the issue? How many times? How were IRS employees to work with? PROBE: Helpful? Not helpful?
32. How would you rate ACS phone assistors' knowledge and skills? Do they have the skills needed to resolve your collection case? If not, what other skills do they need? Do you think the phone assistor had the authority needed to resolve your collection case? If not, what additional authorities do they need?
33. Did the assistor provide options to resolve your tax issue? What alternative solutions did the assistor offer?
34. Did any of you request to talk to an ACS manager? (SHOW OF HANDS) Why or why not?
35. Were you satisfied with this process? How helpful was your discussion with the ACS manager?  
PROBE FOR:
- 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?
  - Manager never called?
36. If you could change one thing to improve ACS, what would it be and why?
37. Did you take the ACS Customer Satisfaction Survey? Why or why not? If so, what is your perception of the survey? PROBE: When you responded to the survey, were your answers in relation to that particular phone call or to the overall service you received from ACS?
38. Overall, how would you rate your experience in working with ACS? Very Satisfied, Satisfied, Dissatisfied, or Very Dissatisfied? (NOTE: PERCEPTION OF ACS MAY HAVE CHANGED AS A RESULT OF THE FOCUS GROUP DISCUSSION)

### WRAP-UP

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) 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.)



**TAS's Automated Collection System (ACS)  
Focus Group Study Among  
PREPARERS - SCREENER**

**RESPONDENT INFO**

PARTICIPANT NAME \_\_\_\_\_

**GROUPS, COMPOSITION, CITY, AND DATES & TIMES:**

Group #1.....Tax Preparers.....City TBD.....Date & Time TBD.....1 ...09

Group #2.....Tax Preparers.....City TBD.....Date & Time TBD.....2

Group #3.....Tax Preparers.....City TBD.....Date & Time TBD.....3

Group #4.....Tax Preparers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-\_\_\_\_) \_\_\_\_\_

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT AT SCREENING/RECRUITING THIS PERSON.

		Disc	NA	Unavail	Ref	NQ	Comp	
1	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...10
2	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...11
3	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...12
4	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...13
5	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...14
6	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...15
7	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...16
8	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...17
9	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...18
10	DATE: _____ TIME: _____ (am) (pm) .....	1	2	3	4	5	6	...19

INTERVIEWER \_\_\_\_\_

THE LISTS PROVIDED BY TAS WILL BE DRAWN IN THE BELIEF THAT ALL PERSONS ON THE LIST QUALIFY. HOWEVER, TO ASSURE THAT ALL PARTICIPANTS ARE INDEED QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Tax Preparers in your area about participation in a focus group research study. In this study, we will ask 8-10 Tax Preparers like you to come in and discuss your contact and interaction with IRS collections personnel. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research.

**1. Would you be interested in participating in this focus group discussion?**

Yes (CONTINUE SCREENING)...1 ...20

No (THANK, CLOSE & TALLY)....2

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) Let me ask a few questions to see if you are eligible for this group discussion.

**2. Our records show that you have had contact and interaction with collections personnel at the Internal Revenue Service or IRS. Is that correct?**

Yes (CONTINUE SCREENING).....1 ...22

No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

3. Did your contact and interaction with IRS collections personnel occur within the past year or over a year ago?

Within The Past Year (CONTINUE SCREENING).....1 ...22  
 Or, Over A Year Ago (END SCREENING, THANK, CLOSE & TALLY & DO NOT RECRUIT).....2  
 Don't Remember (END SCREENING, THANK, CLOSE & TALLY & DO NOT RECRUIT).....3

4. Did your interaction with IRS Collections involve a delinquency that was not resolved during notice status? Generally you or your client would have received the LT-11 form (that's the Notice of Intent to Levy and Right to a Collection Due Process Hearing) and they generally also involve IRS levies.

Yes (CONTINUE SCREENING).....1 ...22  
 No (END SCREENING, THANK, CLOSE & TALLY & DO NOT RECRUIT).....2

5. How many years of experience do you have preparing tax returns or representing Taxpayers before the IRS? (READ CHOICES AS SHOWN BELOW AND RECORD ONLY ONE ANSWER.)

Less Than 3 Years (END SCREENING, THANK, CLOSE & TALLY & DO NOT RECRUIT).....1 ...22  
 3-4 Years (CONTINUE SCREENING, BUT GET A MIX OF EXPERIENCE LEVELS).....2  
 5-9 Years (CONTINUE SCREENING, BUT GET A MIX OF EXPERIENCE LEVELS).....2  
 10-19 Years (CONTINUE SCREENING, BUT GET A MIX OF EXPERIENCE LEVELS).....2  
 20 Years Or More (CONTINUE SCREENING, BUT GET A MIX OF EXPERIENCE LEVELS).....2

6. Would you be willing to discuss your contact and interaction with IRS collections personnel in a discussion that involves 8-10 other Tax Preparers who will be talking about the same subject?

Yes (CONTINUE SCREENING).....1 ...22  
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

**INVITATION TO GROUP:** We'd like you to join us, along with other Tax Preparers, in a group discussion of contact and interaction with IRS collections personnel. You and 8-10 other Tax Preparers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing contact and interaction with IRS collections personnel. Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion. Will you join us in this group discussion?

Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...26  
 No (END SCREENING, THANK, CLOSE & TALLY).....2

**OMB COMMENTS:** Thank you for agreeing to participate in the study. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**TAS's Automated Collection System (ACS)  
Focus Group Study Among  
PREPARERS - MODERATOR'S GUIDE**

**DATES OF THESE FOCUS GROUPS:** TBD

**IRS TASK ORDER #27**

- **Moderator's Introduction & Ground Rules:** Hello, I'm (MODERATOR), working with Russell Research on behalf of the Internal Revenue Service. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- **Disclosure:** Our 90 minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your Participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**WARM-UP**

- First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about your tax preparation practice and your clientele.

**STATEMENT OF OBJECTIVES**

- All of you were invited here today because you've had contact and interaction with IRS collections personnel in the past year. Our discussion will center on that contact.

**QUESTIONS ABOUT AWARENESS & INTERACTION WITH ACS/AUTOMATED COLLECTION SYSTEM**

1. Our discussion today will focus on the IRS's Automated Collection System or ACS. Since ACS has contact with thousands of Taxpayers, we want your views concerning the effectiveness of ACS. Our discussion today is going to review your own customer service experiences with ACS, including things like ease of access and call wait times; whether you were able to resolve your IRS issue or not; manager conferences; and other topics.
2. **But first, I want to make sure we are ALL talking about the IRS's Automated Collection Systems or ACS and NOT the IRS's Accounts Management (AM) department. The AM department handles calls in response to routine Collection notices. The ACS - on the other hand - works on accounts that were NOT RESOLVED DURING THE NOTICE PROCESS - in other words, Taxpayer**

***Delinquent Accounts (TDAs). ACS contacts also generally involve the LT-11 form (that's the Notice of Intent to Levy and Right to a CDP Hearing) and they generally also involve IRS levies.***

- 3. For the record, is everyone here familiar with the IRS's Automated Collection System or ACS?**



4. REGARDLESS OF RESPONSES TO THIS POINT, PASS OUT THE WHITE CARD DESCRIPTION OF ACS AND READ: Here is a brief description of the IRS's Automated Collection Systems, or ACS. Please read along with your copy as I describe this section of the IRS.

**“ACS’s mission is to collect delinquent taxes and returns through the fair and equitable application of the tax laws, and provide education to customers to ensure future compliance. The Automated Collection System (ACS) works on balance due and non-filer cases where Taxpayers have not resolved the delinquency through previously issued notices. ACS generates levies and correspondence and their Tax Examiners use ACS’ case management abilities to answer Taxpayer inquiries, review their case histories, and issue letters, liens, or levies to resolve the cases.”**

5. THEN CONTINUE WITH: When was the last time you worked with ACS? Was it...

PROBE FOR: Within the last 3 months  
3-6 months ago  
6-9 months ago  
Or 9-12 months ago

*NOTE: ALL WERE SCREENED ON PAST YEAR CONTACT & INTERACTION*

6. In the discussion that follows, if you have had multiple interactions with ACS over the past year, please tell us your general impressions or use the last call you made as a point of reference.
7. Overall, how would you rate your experience with the ACS section of the IRS – please use a 10-point rating scale where 10 means “outstanding” and 1 means “extremely poor”. Please provide your general impression based on all of your interactions with ACS.
8. Why did you choose that rating?
9. Are there any aspects of ACS that work extremely well? (LIST)
10. Are there any areas that do not work so well with ACS? (LIST)
11. How easy is it to contact the right ACS employee?
12. Do you have to be transferred one or more times to get to the "right person?"
13. How long does it take to be connected? In general, how long do you wait on hold overall?
14. How many times do you have to call before you are connected with a person who can help you? Do you recall what time of the day you called?

15. Is it easy to reach an assistor? What is the best time to call to reach an assistor? Is there a most convenient time to call to reach an assistor?
16. Timing of the interaction - At what point in the process do you call ACS? Do you call before your client receives the notice of intent to levy? Or do you call after getting a notice of intent to levy or after a levy has actually been issued?
17. MODERATOR, READ: “As you may or may not know, Taxpayers must be given a notice of intent to levy at least 30 days prior to the date of the levy. The Taxpayer has 30 days to pay the amount that is owed before property can be levied. This notice must be: given in person, left at the Taxpayer's home or business, or sent to the Taxpayer's last known address by certified or registered mail. A Notice of Levy is often used to take a Taxpayer's bank account, wages, other income, or accounts receivable.”
18. How many of you have clients who have received a Notice of Intent to Levy?
19. How recently have you worked on one of these cases? Within the last 3 months? Longer?
20. Has the IRS levied any of your clients' wages or accounts? In general, how long after your clients receive a Notice of Intent to Levy does the IRS issue the levy?

Within 30 days  
 1-2 months after the notice  
 3-4 months after the notice  
 5-6 months after the notice  
 Over six months after the notice

21. PROBE IF NEEDED FOR THOSE WHO SAY THEY RECEIVED NO LETTERS BEFORE LEVY: In cases where your clients have not received a letter, was it because your clients' addresses recently changed? And in those cases, was the post office notified? Was the IRS notified? Why or why not?
22. In your opinion, was the IRS justified in filing the levies filed against your clients? Why or Why not? PROBE: Did you or your clients take any steps to try to resolve the issue before the levy was filed? Did you or your clients talk with someone in the IRS before the clients were levied? Who initiated the contact - you, your clients, or the IRS? If the IRS had contacted you or your client, would you have been able to resolve the issue before the IRS filed the levy? What would have been done to resolve the issue?

23. Was the IRS willing to release the Levy in any of these cases?
24. What did you have to do to get the IRS to release the Levy?
25. Were you able to resolve your clients' collection problems? Did you have to call more than once to resolve the issue? How many times? Is that typical?
26. How are IRS employees to work with? PROBE: Helpful? Not helpful?
27. If you have ACS account issues for multiple clients, can you discuss all of the issues with one call?
28. How would you rate ACS phone assistors' knowledge and skills? Do they have the skills needed to resolve your collection case? If not, what other skills do they need? Do you think the phone assistors have the authority needed to resolve your clients' collection cases? If not, what additional authorities do they need?
29. Do the assistors provide options to resolve your clients' tax issues? What alternative solutions do they offer?
30. Have any of you used the Practitioner Priority Service Hotline to address an ACS issue? (SHOW OF HANDS) How does it work? Is it helpful? Probe: Why or why not?
31. Have any of you ever requested to talk to an ACS manager? (SHOW OF HANDS) Probe: Why or why not?
32. How satisfied are you in talking to ACS managers? How helpful are your discussions with ACS managers? PROBE FOR:
- 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?
  - Manager never called?

33. If you could change one thing to improve ACS, what would it be and why?
34. Have you ever taken the ACS Customer Satisfaction Survey? Why or why not? If so, what is your perception of the survey? PROBE: When you responded to the survey, were your answers in relation to a particular phone call or to the overall service you received from ACS?
35. Overall, how would you rate your experience in working with ACS? Very Satisfied, Satisfied, Dissatisfied, or Very Dissatisfied?

### **WRAP-UP**

**Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)**

**(THEN CLOSE WITH...) 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.)**



TAS's Taxpayer Rights & Responsibilities
Focus Group Study Among
TAXPAYERS - SCREENER

RESPONDENT INFO

PARTICIPANT NAME \_\_\_\_\_

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Taxpayers.....City TBD.....Date & Time TBD.....1 ...09
Group #2.....Taxpayers.....City TBD.....Date & Time TBD.....2
Group #3.....Taxpayers.....City TBD.....Date & Time TBD.....3
Group #4.....Taxpayers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-\_\_\_\_) \_\_\_\_\_

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT AT SCREENING/RECRUITING THIS PERSON.

Table with 10 rows and 8 columns: DATE, TIME, (am) (pm), Disc, NA, Unavail, Ref, NQ, Comp. Includes a final column for page numbers (e.g., ...10, ...11).

INTERVIEWER \_\_\_\_\_

THE LISTS PROVIDED BY TAS WILL BE DRAWN IN THE BELIEF THAT ALL PERSONS ON THE LIST QUALIFY. HOWEVER, TO ASSURE THAT ALL PARTICIPANTS ARE INDEED QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Taxpayers in your area about participation in a focus group research study. In this study, we will ask 8-10 Taxpayers like you to come in and discuss your rights and responsibilities as a Taxpayer. However, you will not have to talk about your personal financial information. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research.

1. Would you be interested in participating in this focus group discussion?

- Yes (CONTINUE SCREENING)...1 ...00
No (THANK, CLOSE & TALLY)....2

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) Let me next ask a few questions to see if you are eligible for this focus group discussion.

2. For the record, are you male or female? (CIRCLE ANSWER BELOW.)

RECRUIT A MIX OF GENDER FOR EACH GROUP

- Male.....1 ...00
Female.....2

OMB REQUIRES A FOLLOW-UP SUMMARY OF THE DATA COLLECTION PROCESS, COMPLETE WITH TOTAL # RESPONDENTS SCREENED, TOTAL # ASKED TO PARTICIPATE IN THE GROUPS, TOTAL # WHO PARTICIPATED, FINAL RESPONSE RATES, AND BURDEN HOURS USED - SEPARATELY FOR SCREENING AND FOR THE GROUPS. THIS INFO WILL BE PROVIDED TO TAS UPON COMPLETION OF THE PROJECT.

3. Within the past 3 years, did you hire a professional to complete your Federal income tax return?  
 Yes (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...00  
 No.....2

4. Within the past 3 years, did you hire a professional to represent you before the IRS such as posing inquiries with the IRS?  
 Yes (QUALIFY AS "REPRESENTATIVE").....1 ...00  
 No.....2

5. **IF "NO" TO Q3, ASK:** Within the past 3 years, did you personally complete your tax return, or have a friend or family member complete it for you?  
 Yes (QUALIFY AS "SELF PREPARED").....1 ...00  
 No.....2

6. **IF "NO" TO Q5, ASK:** You indicated that you did not hire a professional or did not complete your Federal income tax yourself, who completed your Federal income tax for you?  
 Hired A Professional (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...00  
 I, Friend or Family Completed For Me (QUALIFY AS "SELF PREPARED").....2  
 I Did Not File My Federal Income Tax Return  
 (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....3

7. **ASK ALL:** Would you be willing to talk about Taxpayer rights & responsibilities in a discussion that involves 8-10 other Taxpayers who will be talking about the same subject?  
 Yes (CONTINUE SCREENING).....1 ...00  
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

(IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL PREPARER", "REPRESENTATIVE" OR "SELF PREPARER", NEED TO GET A MIX OF "PROFESSIONAL PREPARER/REPRESENTATIVE" & "SELF PREPARER". IF A MIX ACHIEVED, CONTINUE WITH INVITATION. IF NOT, THANK THEM FOR THEIR TIME AND DO NOT RECRUIT.)

Professional Prepared.....1 ...00  
 Representative.....2  
 Self Prepared.....3

**INVITATION TO GROUP:** We'd like you to join us, along with other Taxpayers, in a group discussion of Taxpayers' rights and responsibilities. You and 8-10 other Taxpayers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing rights and responsibilities. Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion. Will you join us in this group discussion?

Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...00  
 No (END SCREENING, THANK, CLOSE & TALLY).....2

**OMB COMMENTS:** Thank you for agreeing to participate in the study. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS..) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

TAS's Taxpayer Rights & Responsibilities FGs  
**TAXPAYERS - MODERATOR'S GUIDE**

DATES OF THESE FOCUS GROUPS: TBD

IRS TASK ORDER #27

- **Moderator's Introduction & Ground Rules:** Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- **Disclosure:** Our 90 minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your Participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

### WARM-UP

- First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about who lives with you and what you do for a living, or what you do with most of your time.

### STATEMENT OF OBJECTIVES

- All of you were invited here today because you are Taxpayers. We all have certain rights as Taxpayers, and our discussion will center on that.

### GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS

1. First, what **rights** do you think citizens and other Taxpayers like yourselves have concerning their **Federal individual income taxes**? MODERATOR: MAKE A LIST OF ALL VOLUNTEERED MENTIONS FOR THE ENTIRE GROUP TO SEE.
2. How did you **learn** about these rights?

**QUESTIONS ABOUT THE NATIONAL TAXPAYER ADVOCATE'S LIST OF RIGHTS**

3. Let's compare the list of rights we just made to the National Taxpayer Advocate's list.  
 MODERATOR: SHOW TAS LIST OF RIGHTS (ON FLIP CHART PAGE) AND COMPARE TO GROUP'S GENERATED LIST.

**National Taxpayer Advocate's List**

- Right to be informed;
- Right to be assisted;
- Right to be heard;
- Right to pay no more than the correct amount of tax;
- Right of appeal;
- Right to certainty;
- Right to privacy;
- Right to confidentiality;
- Right to representation; and
- Right to fair and just tax system.

4. Were you unaware of, or surprised by any of these rights that we did not previously discuss?
5. IF "YES" TO ANY RIGHTS, THEN CONTINUE WITH: Which ones?
6. How did you learn about these rights?
7. PROBE WITH: Do you think most people are aware of these rights? Are there any specific rights that people are not aware of?
8. Which of these rights is most important to you? (LIST)
9. Do you understand the meaning of each of these rights?
10. Which rights don't you understand? (LIST)
11. PROBE WITH: Do you think most people understand these rights?
12. What gives you these rights? What makes you entitled to them?
13. PROBE WITH: Tax Laws or Legislation? Administrative Procedures? Are there stipulations on these rights?
14. PROBE WITH: Are rights and responsibilities interrelated?
15. IF "YES" CONTINUE WITH: How so?



**QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE**

16. Now let's talk about the **responsibilities** of citizens and other Taxpayers. What **responsibilities** do citizens and other Taxpayers in the US have concerning the federal income tax laws of the United States? MODERATOR: MAKE A LIST OF ALL VOLUNTEERED MENTIONS FOR THE ENTIRE GROUP TO SEE
17. **PROBE WITH:** How did you learn about these responsibilities?
18. Let's compare our list of responsibilities we just made to the **National Taxpayer Advocate's list**. MODERATOR: SHOW TAS LIST OF RIGHTS (ON FLIP CHART PAGE) AND COMPARE TO GROUP'S GENERATED LIST.

**Taxpayer Responsibilities**

- Obligation to be honest;
  - Obligation to be cooperative;
  - Obligation to provide accurate information and documents on time;
  - Obligation to keep records; and
  - Obligation to pay taxes on time.
19. Were you previously **unaware of, or surprised by** any of these responsibilities that we did not previously discuss? Which ones? (LIST)
20. How did you learn about these responsibilities?
21. **PROBE WITH:** Do you think most people **are aware of** these responsibilities? Are there any specific responsibilities that people are **not aware of**?
22. Do you understand the meaning of each of these responsibilities?
23. Which responsibilities **don't you understand**? (LIST)
24. **PROBE WITH:** Do you think most people **understand** these **responsibilities**?
25. Which of these responsibilities is **most important**? (LIST)
26. What requires you to accept these responsibilities?
27. **PROBE WITH:** Do you think you are **required to accept** these responsibilities because of tax laws? Administrative processes?
28. How can you **meet or fulfill** your responsibilities?

29. What would you like to know about your rights/responsibilities as a Taxpayer?
30. PROBE WITH: Would you like a list? A definition? How the responsibilities apply to you/what they mean to you? If you are not interested in knowing more - what would make you interested in your Taxpayer rights/responsibilities?

31. How would you like to be informed about your rights/responsibilities as a Taxpayer?

PROBE FOR: Printed brochure  
On-line  
Poster  
Mailed to you  
Something else

32. Who would you like to provide this information?

PROBE AGAIN: Tax preparer or representative  
The IRS  
An employer  
Someone else

33. When would you like to learn about your rights as a Taxpayer?

PROBE FOR: Before you need to use them  
When you have a tax problem you are trying to resolve  
When you meet with an IRS employee  
Some other time

34. What format is best for you to learn about your Taxpayer rights/responsibilities?

PROBE FOR: Text format  
Graphics format  
Detailed format with text and graphics  
Any color preferences?  
Any preferences about the length?

35. What action are you willing to take to learn about your rights/responsibilities?

PROBE FOR: Go to a website  
Download a publication  
Go to an IRS office  
Something else

36. How much detail would you like to read about your rights/responsibilities?

37. PROBE WITH: How long a document are you willing to read to understand your rights? Are there an ideal number of rights?

### INTRODUCTION OF PUB 1

MODERATOR, READ: We have talked about a number of options for learning about your rights and responsibilities related to income taxes. I am going to pass out a product and ask you to look them over and make some suggestions for improving the documents. We may refer to this as Pub 1. HAND OUT A COPY OF THE PUBLICATION 1 TO EACH RESPONDENT, GIVING RESPONDENTS TIME TO REVIEW THE DOCUMENT.

38. Now that you've had a chance to review the document, what is the purpose of Pub 1?
39. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Pub 1 is a legal notice. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE)
40. Do you think Pub 1 is effective in advising Taxpayers of their rights?

PROBE WITH: Why or why not?

41. PROBE WITH: We'd like your opinion of this: Does the effectiveness of Pub 1 depend on a Taxpayer's income level, or cultural or educational background or something else?
42. Do you think the Publication provides too little information, enough information, or too much information?
43. PROBE WITH: What information would you drop from the existing Pub, or what information would you include that is not included now?
44. Overall, how would you rate this publication?

### QUESTIONS ABOUT THE TIMING OF THE RECEIPT OF PUB 1

45. When do you believe is the best time to provide Taxpayers with Pub 1?
46. DEPENDING ON THE RESPONSES TO THE PRIOR QUESTON, CONTINUE BY SAYING: "Pub 1 is typically given to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or provided by an IRS representative in the field". Is this the best time to share the information with Taxpayers? If not, at what other times do you think providing the pub would be helpful?

**QUESTIONS ABOUT GENREAL IDEAS FOR MAKING PUB 1 BETTER**

47. If Pub 1 included not only the rights of Taxpayers, but their responsibilities as well, how do you think this would impact Taxpayers' understanding, and the likelihood that they would uphold their responsibilities?
48. PROBE WITH: What impression do you think this publication will make on Taxpayers? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
49. PROBE WITH: What items would you want to see included in a list of responsibilities?
50. Do you have any final ideas on how Pub 1 could be improved upon, or made easier to understand and more useful to Taxpayers?

**WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) 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 what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)



TAS's Taxpayer Rights & Responsibilities
Focus Group Study Among
PREPARERS - SCREENER

RESPONDENT INFO

PARTICIPANT NAME \_\_\_\_\_

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Tax Preparers.....City TBD.....Date & Time TBD.....1 ...09
Group #2.....Tax Preparers.....City TBD.....Date & Time TBD.....2
Group #3.....Tax Preparers.....City TBD.....Date & Time TBD.....3
Group #4.....Tax Preparers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-\_\_\_\_) \_\_\_\_\_

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT AT SCREENING/RECRUITING THIS PERSON.

Table with columns: DATE, TIME, (am) (pm), Disc, NA, Unavail, Ref, NQ, Comp, and a final column for page numbers (e.g., ...10, ...11, etc.). Rows 1-10.

INTERVIEWER \_\_\_\_\_

THE LISTS PROVIDED BY TAS WILL BE DRAWN IN THE BELIEF THAT ALL PERSONS ON THE LIST QUALIFY. HOWEVER, TO ASSURE THAT ALL PARTICIPANTS ARE INDEED QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Tax Preparers in your area about participation in a focus group research study. In this study, we will ask 8-10 Tax Preparers like you to come in and discuss the rights and responsibilities of your clients. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research.

1. Would you be interested in participating in this focus group discussion?

- Yes (CONTINUE SCREENING)...1 ...20
No (THANK, CLOSE & TALLY)....2

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) Let me ask a few questions to see if you are eligible for this group discussion.

2. Which of the following best describes you and the focus of your work? Are you primarily...?

A Professional Tax Preparer.....1 ...21

A Financial Planner, With Tax Preparation Being Just One Of Your Services.....2

An Accountant Or CPA With Tax Preparation Being Just One Of Your Services.....3

Or, Some Other Type Of Professional With Tax Preparation Being Just One Of Your Services.....4

(SPECIFY: What Type Of Profession?)\_\_\_\_\_X

3. How many years of experience do you have preparing Federal Income Tax Returns or representing Taxpayers before the IRS? (READ CHOICES AS SHOWN BELOW AND RECORD ONLY ONE ANSWER.)

Less Than 3 Years.....1 ...22

3-4 Years.....2

5-9 Years.....3

10-19 Years.....4

20 Years Or More.....5

4. When you do tax preparation work, do you work alone as an independent, do you work with a firm, or do you work both as an independent and with a firm?

Work Alone As An Independent.....1 ...23

Work With A Firm.....2

Both As An Independent & With A Firm.....3

5. IF PUNCHES 2-3 TO Q4, ASK Q5: In total, including yourself, approximately how many employees work for your firm at all of its locations in the U.S.?

Total Employees Working For Firm\_\_\_\_\_ ...24

6. And approximately how many total FEDERAL Income Tax Returns - including both quarterly and annual Business Returns and Individual Returns - do you personally prepare each year?

Total Federal Returns Prepared By Respondent\_\_\_\_\_ ...25

7. ASK ALL: Would you be willing to talk about Taxpayer rights & responsibilities in a discussion that involves 8-10 other Tax Preparers who will be talking about the same subject?

Yes (CONTINUE SCREENING).....1 ...26

No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

NEED TO GET A MIX OF "SIZE OF BUSINESS" (SMALL [1-19 employees], MEDIUM [20-49 employees] AND LARGE BUSINESSES [50+ employees] FROM Q5). IF THIS MIX IS BEING ACHIEVED, CONTINUE WITH INVITATION BELOW.

INVITATION TO GROUP: We'd like you to join us, along with other Tax Preparers, in a group discussion of Taxpayer's rights and responsibilities. You and 8-10 other Tax Preparers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing Taxpayer's rights and responsibilities. Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion. Will you join us in this group discussion?

Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...26

No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB COMMENTS: Thank you for agreeing to participate in the study. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS..) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

TAS's Taxpayer Rights & Responsibilities  
**PREPARERS - MODERATOR'S GUIDE**

DATES OF THESE FOCUS GROUPS: TBD

IRS TASK ORDER #27

- **Moderator's Introduction & Ground Rules:** Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- **Disclosure:** Our 90 minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your Participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 111 Constitution Ave. NW, Washington, DC 20224.

**WARM-UP**

- First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about your Tax Preparation work and the type of returns you prepare.

**STATEMENT OF OBJECTIVES**

- All of you were invited here today to talk about the rights and responsibilities that Taxpayers have when it comes to their Federal Income Tax Returns.

**GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS**

1. First, what rights do you think citizens and other Taxpayers have concerning their Federal individual income taxes? MODERATOR: MAKE A LIST OF ALL VOLUNTEERED MENTIONS FOR THE ENTIRE GROUP TO SEE.
2. How did you learn about these rights?





**QUESTIONS ABOUT THE NATIONAL TAXPAYER ADVOCATE'S LIST OF RIGHTS**

3. Let's compare the list of rights we just made to the National Taxpayer Advocate's list.  
 MODERATOR: SHOW TAS'S LIST OF RIGHTS (ON FLIP CHART PAGE) AND COMPARE TO GROUP'S GENERATED LIST.

**National Taxpayer Advocate's List**

- Right to be informed;
- Right to be assisted;
- Right to be heard;
- Right to pay no more than the correct amount of tax;
- Right of appeal;
- Right to certainty;
- Right to privacy;
- Right to confidentiality;
- Right to representation; and
- Right to fair and just tax system.

4. Were you unaware of, or surprised by any of these rights that we did not previously discuss?

IF "YES" TO ANY RIGHTS, THEN CONTINUE WITH: **Which ones?** MODERATOR: COMPARE TAS LIST TO LIST JUST GENERATED BY PARTICIPANTS- MARK ON LIST

**QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE**

5. Now let's talk about the responsibilities of citizens and other Taxpayers. What responsibilities do citizens and other Taxpayers in the US have concerning the Federal income tax laws of the United States? MODERATOR: MAKE A LIST OF ALL VOLUNTEERED MENTIONS FOR THE ENTIRE GROUP TO SEE

6. PROBE WITH: How did you learn about these responsibilities?

7. Let's compare our list of responsibilities we just made to the National Taxpayer Advocate's list. MODERATOR: SHOW TAS LIST OF RESPONSIBILITIES (ON FLIP CHART PAGE) AND COMPARE TO GROUP'S GENERATED LIST.

**Taxpayer Responsibilities**

- Obligation to be honest;
- Obligation to be cooperative;
- Obligation to provide accurate information and documents on time;
- Obligation to keep records; and
- Obligation to pay taxes on time.

8. Do your clients ask about their rights as Taxpayers? Responsibilities?
9. PROBE WITH: Do you think most people are aware of their rights as Taxpayers? Are there any specific responsibilities you think Taxpayers are not aware of?
10. Do you think they understand the meaning of their rights? Responsibilities?
11. How do you educate your clients about their rights as Taxpayers? Their responsibilities?
12. Do you explain Taxpayers' responsibilities at the same time you explain Taxpayer rights? Do you refer your clients to Pub 1? Why or why not? Do they understand the information contained in Pub 1? What do they have problems with?

PROBE FOR: Content  
Detail  
Size  
Writing style  
Something else

13. What would your clients like to know about their own Taxpayer rights/responsibilities? What would you like to know about Taxpayer rights and responsibilities?
14. PROBE WITH: Would you like a list of rights? A definition? How it applies to you/what they mean to you? If you are not interested in knowing more - what would make you interested in Taxpayer rights?
15. How would your clients like to be informed about their rights as a Taxpayer? About their responsibilities?

PROBE FOR: Printed brochure  
On-line  
Poster  
Mailed to you  
Something else

16. How would you like to learn about these rights and responsibilities?

PROBE AGAIN: The IRS  
A preparer  
Some other source

17. What format is best for your clients to learn about their Taxpayer rights? What format works best for you?

PROBE FOR: Text format  
Graphics format  
Detailed format with text and graphics  
Any color preferences?  
Any preferences about the length?

18. What action are your clients willing to take to learn about their rights? Their responsibilities? What actions are you willing to take to learn about rights/responsibilities?

PROBE FOR: Go to a website  
Download a publication  
Go to an IRS office  
Something else

19. When would your clients like to learn about their rights as a Taxpayer?

20. PROBE WITH: Before they need to use them? When they have a tax problem they are trying to resolve? When they meet with an IRS employee?

21. How much detail would your clients read about Taxpayer rights?

22. PROBE WITH: How long a document are they willing to read to understand their rights? Are there an ideal number of rights?

#### INTRODUCTION OF PUB 1

MODERATOR, READ: We have talked about a number of options for learning about your rights and responsibilities related to income taxes. I am going to pass out a document describing these rights and responsibilities and ask you to look them over and make some suggestions for improving the document. We will refer to this as Pub 1. HAND OUT A COPY OF THE PUBLICATION 1 TO EACH RESPONDENT, GIVING RESPONDENTS TIME TO REVIEW THE DOCUMENT

23. Now that you've had a chance to review the document, what would you say is the purpose of Pub 1?

24. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Pub 1 is a legal notice. How many of you are aware of this? (**SHARE THE LEGISLATIVE LANGUAGE**)

25. Do you think Pub 1 is effective in advising Taxpayers of their rights?

PROBE WITH: Why or why not?

26. PROBE WITH: Does the effectiveness of Pub 1 depend on the Taxpayer's income level, or cultural or educational background or something else?

27. Do you think the Publication provides too little information, enough information, or too much information?

28. PROBE WITH: What information would you drop from the existing Pub, or what information would you include that is not included now?

29. Overall, how would you rate this publication?

**QUESTIONS ABOUT THE TIMING OF THE RECEIPT OF PUB 1**

30. When do you believe is the best time to provide Taxpayers with Pub 1?

31. DEPENDING ON THE RESPONSES TO THE PRIOR QUESTION, CONTINUE BY SAYING: “Pub 1 is typically given to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or provided by an IRS representative in the field”. Is this the best time to share the information with Taxpayers?

If not, at what other times do you think providing the pub would be helpful?

**QUESTIONS ABOUT GENERAL IDEAS FOR MAKING PUB 1 BETTER**

32. If Pub 1 included not only the rights of Taxpayers, but their responsibilities as well, how do you think this would impact Taxpayers’ understanding, and the likelihood that they would uphold their responsibilities?

33. PROBE WITH: Do you think this would give Taxpayers the sense that they have entered into a “fair deal” with the IRS? And would it increase voluntary compliance?

34. PROBE WITH: What items would you want to see included in a list of responsibilities?

35. Do you have any final ideas on how Pub 1 could be improved upon, or made easier to understand and more useful to Taxpayers?

**WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) 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 what we’ve talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)