IRS – Small Business/Self-Employed

FOCUS GROUP MODERATOR'S GUIDE
Estate and Gift Tax—Representatives and Taxpayers

Overview

Hello, I'm Beruria Novich from Pacific Consulting Group. I will be moderating our discussion today. First, I would like to thank all of you for calling in today. Our discussion will take about one hour.

The topic we'll be discussing is your satisfaction with the IRS and your feelings about the services you received from the Estate and Gift Tax function. Each of you was asked to participate because you have participated in an Estate Tax or Gift Tax audit [on behalf of your client].

The overall goal of the research is to provide information that will help the IRS provide better service to customers like you. Specifically, we are working with the IRS to develop a customer satisfaction questionnaire for those who experience an Estate or Gift Tax audit. This is your opportunity to give the IRS input on this process and to make recommendations for change.

We would like to know your real attitudes and feelings, so please be as open and frank with us as you can. We would like for you to think about your opinions of the IRS with regard to your interactions with them and not your opinions regarding tax laws specifically. We are recording this session, and we may have some IRS personnel listening in with us, but please keep in mind that our focus here is on your experiences and opinions, not on your individual identities.

Background Questions

- Was this the first time that you dealt with an Estate and Gift audit of [your client's/your] tax return?
  - If not, how many times have you [handled/had] such an audit?
- [Only for taxpayer:] Did you handle the audit on your own, or did you get assistance from a tax professional?
  - If yes, what type of assistance ("advice only" to "fully handled on my behalf")]

Estate and Gift Tax Audit Overall Process

- Please think about the series of events involved in the Estate and Gift Tax audit process, including letters, phone calls, or other interactions with the IRS. Please describe to me the stages of this process. What happened first? What happened next?
- What worked well?
- At what point were you most frustrated?
- What would have made you less frustrated?

NOTE: The goal is to understand how representatives and taxpayers think about the Estate and Gift tax audit process. The following questions are probes designed to help respondents discuss the whole process.

Probes

Initial Notification

- Did you understand the initial letter or materials informing [your client/you] about the audit?
- Did you understand why [your client/you] were being [audited/reviewed], as the IRS described it to you?
- Did you understand what you needed to do to respond to the IRS?
- Did you have enough time to respond to the IRS?
- Was the information requested by the IRS reasonable?
- Was it (information requested) used by the IRS?
- Did the initial materials provide you with enough information so you would know what to expect during the audit? If not, did you get this information later?

Additional Contact

- If you had to contact the IRS to receive additional information, were you satisfied with their response?
- Did you [or your client] have to provide additional information after the initial notification? Did you understand why additional information was needed? How did you feel about the amount of time given to provide this information?
- Did you [or your client] receive any updates on the status of [your client's/your] audit?
- If yes, were the updates helpful and accurate?
- How did you feel the IRS communicated with you throughout the process?

Auditor

- Did you [or your client] interact with an IRS employee (estate tax attorney) concerning [your client's/your] audit?
- Did your interaction take place in person, by phone, or through mail?
- Was the auditor accommodating to you when scheduling meetings?
- How in-depth was the auditor's tax knowledge of [your client's/your] issue?
- How about the auditor's knowledge of [your client's/your] business?
- Was the auditor professional?
- Was the auditor responsive to your questions or concerns?

Timing

- How long after you filed your return did you receive the notice that led to [your client's/your] audit? How did you feel about this length of time? [How did your client feel about it?]
- If you contacted the IRS, how quickly did you hear back from them? How long do you expect to wait before hearing back from the IRS?
- How long would you wait before re-contacting the IRS? And would you do so by the same method or try a different method?
- How long did it take to resolve [your client's/your] audit? How did you feel about this amount of time? [How did your client feel about it?]
- How long did you expect it to take to resolve [your client's/your] audit?

- Did you get an explanation from the IRS of how long the audit would take? Was it clear and accurate?
- Was the amount of time that you had to spend on this audit reasonable?
  - How about the time spent gathering documentation?
  - How about the time spent meeting with [your client's/your] auditor?
  - How about the time spent meeting with your [client/tax professional representative]?

Resolution

- Did you or your client receive notification when the audit was resolved? Did you know it was over?
- Did you understand the materials you received explaining the outcome of the audit?
- If you owed money, did you understand [your client's/your] payment plan? If not, what could have been explained better?
- Was there any change to the amount [your client/you] owed as a result of the audit? Why or why not?
- If [your client/you] had to pay interest or penalties, were they explained to [your client/you]?
- If [your client/you] felt [your client's/your] issues were not resolved, were your options explained to you?
- Did you agree with the results of the audit? If not, were you able to come to an agreement with the auditor/estate tax attorney? If not, did your case go to Appeals?
- Do you feel that the IRS treated you and your client fairly during the course of this audit? If not, why not?

Wrap-up

Do you have any additional advice for the IRS regarding how they can improve the Estate and Gift Tax audit process?

Those are all the questions that I have today. I want to thank you and the IRS wants to thank you for participating in this discussion.

PCG will be sending a $50 token of our appreciation in the mail within two weeks. Should you have any further questions, please contact us at 650.327.8108.