

2012 IRS Tax Preparer FGs re: Registration of Preparers Screener

RMR #12-07-225 Summer-Fall, 2012 PAGE 1 (C1)

				SPONDENT INFO	,					
	RESPONDENT	ID#							(1-5)	
	Market Order	, Group Composition,	Focus Group Dates & Time	s For 8 Groups of Ta	axpayers					
	East Rutherf	ord Group #1T	ax Preparer Non-Test Ta	kers	E	OATE TBD 6:	30PM		1	09
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	RECORD DATE	, TIME & DISPOSITION	I FOR EACH ATTEMPT AT SC	REENING/RECRUITII	NG THIS P	ERSON.				
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3.	INTERVIEWER: Record	d <u>age</u> as indicated on the IRS-provided list.	
		Age Range TBD1	25
		Age Range TBD2	
		Age Range TBD3	
		Age Range TBD4	
		Age Range TBD5	
4.	INTERVIEWER: Recorprovided list.	d <u>years spent preparing Federal Income Taxes</u> as indicated on the IRS-	
		Years Spent Preparing Federal Income Taxes Range TBD1	26
		Years Spent Preparing Federal Income Taxes Range TBD2	
		Years Spent Preparing Federal Income Taxes Range TBD3	
		Years Spent Preparing Federal Income Taxes Range TBD4	
		Years Spent Preparing Federal Income Taxes Range TBD5	
5.	INTERVIEWER: Record provided list.	d <u>number of Federal Income Taxes prepared in 2012</u> as indicated on the IRS-	
		Number of 2012 Federal Income Taxes Prepared Range TBD1	27
		Number of 2012 Federal Income Taxes Prepared Range TBD2	
		Number of 2012 Federal Income Taxes Prepared Range TBD3	
		Number of 2012 Federal Income Taxes Prepared Range TBD4	
		Number of 2012 Federal Income Taxes Prepared Range TBD5	
being facilit Your law, a	made by the IRS to s ies at (ADDRESS) on (DATE) a participation is voluntar	bu to join us, along with other Tax Preparers, in a group discussion of efforts support Tax Preparers. To participate, you would come to our research of (TIME) and spend about an hour and a half with us, discussing these topics. y, the information you provide will be kept private to the extent allowed by taking the time to help us, and we'll have a \$75 check for you at the end of u help us?	
CLOSIN	G COMMENTS: Thank you fo	or 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



IRS Return Preparer Office (RPO)

Marketing Qualitative Research Among Tax Preparers re: Registration of Preparers

Focus Groups Among Registered Tax Return Preparer Non-Test Takers

DATE: Summer, 2012 **RMR** #: 12-07-225

- <u>Introduction</u>: This is a free-flowing discussion in which there are no wrong answers. We are looking for your unique point of view.
- <u>Disclosure</u>: Our conversation will be audio and video taped, with two-way mirrors and observers.
- Guidelines: Looking only for honest thoughts and feelings.
- <u>Objectives</u>: You are all natural problem solvers and have analyzed information, weighed choices, and have made decisions that make sense to you. We need you to help us understand those things that surround the decisions you've made.

I. Warm-up

- 1. What is your <u>name</u>?
- 2. Where do you live?
- 3. What do you do with most of your time? What do you do for a living?

II. <u>IRS Return Preparer Exploratory Discussion</u>

- 1. Today we're going to discuss the <u>IRS Return Preparer Initiative</u>. The purpose of this initiative is to improve taxpayer compliance and service by setting professional standards for and providing support to the tax preparation industry.
 - a. Have you heard of the IRS' Return Preparer Initiative before today?
 - b. How did you first hear about this initiative?
 - c. What do you understand the objective of this initiative to be?
 - d. How do you feel about this initiative?
 - e. Based on this information, do you support this initiative? Why or why not?
 - f. Do you think this initiative is necessary? Why or why not?

- 2. The multi-year phase-in effort of this initiative calls for certain paid tax return preparers (like yourselves) to pass a new competency test and to complete 15 hours of continuing education courses each year.
 - a. <u>Are you aware</u> of this requirement to pass a competency test and take continuing education courses?
 - b. How <u>do you feel</u> about these requirements?
 - c. How did you <u>first learn about</u> these requirements?
 - d. Do you have a <u>preferred time of the year</u> that you generally try to meet your continuing education requirements? Why that time of year?
- 3. Our records indicate that none of you have taken the required Registered Tax Return Preparer competency test yet.
 - a. Do you intend to take this required competency test? Why not?
 - b. When do you intend to take this required competency test (date/timeframe)? Why are you targeting that date/timeframe? (If not mentioned, probe for are you taking the summer off from tax preparation activities following the heavy tax filing period at the beginning of the year?)
 - c. What are the <u>primary reasons why you have not yet taken this required competency</u> test?
 - d. Are you at all <u>concerned about preparing</u> for this required competency test? Why/why not?
 - e. As you may know, passing the three sections of the SEE (Special Enrollment Examination) which is a requirement to become an Enrolled Agent, is an alternative way to meet the Registered Tax Return Preparer competency test requirement. Would you consider taking the SEE instead of the Registered Tax Return Preparer competency test? Why/why not?

III. IRS Communications & Messaging Exploratory Discussion

- 1. All paid tax return preparers who are required to take and pass the Registered Tax Return Preparer competency test have until December 31st, 2013 to do so.
 - a. How do you think the IRS <u>should address the concern</u> that large numbers of tax preparers who need to meet this requirement may wait until late next year to take the test likely resulting in difficulties scheduling tests due to limits on seating capacity at testing centers?
 - b. The IRS is likely to use communications to promote a "test now" message to tax preparers like you. What <u>methods or vehicles</u> do you think would be most effective in communicating this message to paid tax preparers? Probe for email, facebook, advertising in industry publications, irs.gov website, etc.
- 2. The IRS is also likely to start marketing those Registered Tax Return Preparers who have met all of their obligations by listing their credentials on the IRS.gov website.
 - a. Were you <u>aware that the IRS will begin publicizing the list of Registered Return</u>

 <u>Preparers</u> (as well as CPSs, Enrolled Agents and Attorneys) on IRS.gov? What <u>do you</u>

 <u>think</u> about this?
 - b. Do you think <u>taxpayers are likely to take advantage of this public database</u> and review a potential tax preparer's credentials before having them prepare their return? Why/why not?
 - c. Do you think tax preparers who are not listed in this public database <u>would be at a competitive disadvantage</u>? Why/why not?
 - d. What about if the IRS included information about this public database and the preparer requirement in communications to Taxpayers, do you think this would change how you feel about the importance of this program? Why/why not?
 - e. And what about if the IRS included information about this public database in communications to tax preparers, do you think this would make Registered Tax Return Preparer competency test more of a priority to tax preparers?

IV. CONCLUSION

1. Do you have anything to add to what we've been discussing about the IRS's Return Preparer Initiative program or more specifically the Registered Tax Return Preparer competency test?

IRS Return Preparer Office (RPO) Questionnaire – Telephone Interview Among Registered Tax Return Preparer Test Takers)

RESPONDENT INFORMATION											
RESI	PONDENT ID	<u>)#</u>									1-5
SAM	<u> 1PLE TYPE</u> :	RTRP Test Takers (n	=15 from IRS-provide	ed list)						2	00
REC	ORD DATE, ¹	TIME & DISPOSITION (OF EACH INTERVIEW	<u>ATTEMP</u>	<u>T</u> :						
						Referred	-		Partial Data	-	
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6	DATE:	TIME:	(am) (pm)	1	2	3	4	5	6	7	00
7	DATE:	TIME:	(am) (pm)	1	2	3	4	5	6	7	00
8	DATE:	TIME:	(am) (pm)	1	2	3	4	5	6	7	00
9	DATE:	TIME:	(am) (pm)	1	2	3	4	5	6	7	00
10	DATE:	TIME:	(am) (pm)	1	2	3	4	5	6	7	00
INTE	RVIEWER										00

Introduction

Hello, I'm ______ of Russell Research, an independent national research firm. The Internal Revenue Service would appreciate your participation in an important discussion about the IRS' Return Preparer Initiative. Your participation is voluntary. If you qualify and complete the discussion, we will send you a check for \$40, for your thoughts and opinions. Please also be assured that <u>all</u> of your responses in this discussion will be kept private to the extent allowed by law. During the discussion we will not ask for your firm's name, and your responses will not be linked to you or your firm. The interview should take about 30 minutes of your time. Will you participate? (IF "YES", GO TO Q1. IF "NO", ASK...)

- May I schedule an appointment for a convenient day and time to call you back and conduct the discussion? (IF "YES", RECORD APPOINTMENT TIME IN BOX ABOVE. IF "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., ASK...)
- The IRS asks that you consider the importance of this discussion and would appreciate your time and help with it. Can we set an appointment for about a week from now to conduct the discussion? (IF "YES", RECORD APPOINTMENT TIME IN BOX ABOVE. IF STILL "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., CLOSE WITH...)
- Please know that this discussion is extremely important and that we are merely following Government procedures when we call on you again. (MAKE ONLY ONE MORE ATTEMPT TO CONVERT THIS PERSON TO COMPLETION, THEN THANK THEM FOR THEIR TIME AND RECORD AS "REFUSED AFTER REPEAT ATTEMPTS" IN BOX ABOVE.)

(START INTERVIEW AMONG THOSE AGREEABLE BY READING THIS...) First, thank you very much for agreeing to help the IRS by participating in the study. We are required by law to provide you the Office of Management and Budget Control Number for this information request. That number is <u>1545-1349</u>. In addition, if you have any comments about the time estimate to complete the interview or ways to improve the interview, 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. CONTINUE WITH: Let's begin.

IRS Return Preparer Exploratory Discussion

Today we're going to discuss the <u>IRS Return Preparer Initiative</u>. The IRS is now regulating Return Preparers by setting standards of conduct, competency testing and continuing education requirements.

1.	Have you heard of the IRS' Return Preparer Initiative before today?	
	Yes	
2.	How did you <u>first hear about</u> this initiative? (RECORD RESPONSE VERBATIM, PROBE, AND USE THIS Q SET A CONVERSATIONAL TONE TO THE INTERVIEW.)	UESTION TO

iow did you <u>ieel abo</u>	out this initiative? (REC		
Based on this informa	ation, <u>do you support</u>		
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Do you t	think this init	iative <u>is impor</u>	tant?			
Why do	/don't you th	<u>ink</u> this initiat	ive is important?	(RECORD RESPO	ONSE VERBATIM &	PROBE FUI

yourself) to pass a competency test and to complete 15 hours of continuing education courses each year. How do you feel about these new requirements for paid tax return preparers? (RECORD RESPONSE VERBATIM & PROBE FULLY.) 9. How did you first learn about these new requirements for paid tax return preparers? (RECORD RESPONSE VERBATIM & PROBE FULLY.)

The multi-year phase-in effort of this initiative also calls for certain paid tax return preparers (like

or a later date? (F	RECORD RESPONSE VERBA	ATIM & PROBE FULLY.)	
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/hy <u>did/didn't you consider taking the SEE</u> instead of the Registered Tax Return					
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IRS Communications & Messaging Exploratory Discussion

All paid tax return preparers who are required to take and pass the Registered Tax Return Preparer competency test have until December 31st, 2013 to do so.

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16.	gov website (as well as CPAs, Enrolled Agents and Attorneys). Were you <u>aware that the IRS is likely to start publicizing a list of those who are Registered T</u> <u>Return Preparers</u> before today?
	Yes
17.	What do you think about this idea of a public database? (RECORD RESPONSE VERBATIM & PROBE FULLY.)
18.	Do you think <u>taxpayers are likely to take advantage of this public database</u> and review a potent tax preparer's credentials before having them prepare their return?
	Yes

The IRS is also likely to start marketing Registered Tax Return Preparers by listing their names on the

	c preparers who are NOT li	sted in this public data	base <u>would be at a com</u>
			base <u>would be at a com</u>
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22.	What if the IRS included information about this public database and preparer requirement communications to Taxpayers, do you think this would change how Tax Preparers feel register importance of this program?	
	Yes	
23.	Why do/don't you think this would <u>change how tax preparers feel</u> regarding the importance program? (RECORD RESPONSE VERBATIM & PROBE FULLY.)	of this
24.	And what about if the IRS included information about this public database in communicati tax preparers, do you think this would make Registered Tax Return Preparer competency tes of a priority to tax preparers?	
	Yes	

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INTERVIEWER: Record <u>number of Federal Income Taxes prepared in 2012</u> as indicated on the IF provided list.			
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	Number of 2012 Federal Income Taxes F	Prepared Range TBD□	
	Number of 2012 Federal Income Taxes F	Prepared Range TBD□	
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	Number of 2012 Federal Income Taxes Prepared Range TBD□		
ve promised y ddress. Pleas	s our discussion about this important topic. In or ou for your participation in the discussion, we note the discussion of this information will be slawers that you provided today.	eed to record your name and mai	
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