

Focus Group: “Understanding Taxpayer Burden: Gaining the Tax Professional’s Insight”

APPENDICES

Appendix A: Schedules for NAEA’s National Tax Practice Institute and AICPA National Tax Conference

City	Dates
Arlington, VA	October 31 – November 2, 2012
Washington, DC	November 7 – 8, 2012

Appendix B: Recruiter’s Guide for the “Understanding Taxpayer Burden: Gaining the Tax Professional’s Insight” Focus Groups

Six (6) 90 minute focus group
Recruit 25 for approximately 12 to show up for each group

Hello, my name is _____ and I am an employee of the Internal Revenue Service. The IRS is hosting a focus group at each of the IRS Tax Forums to better understand taxpayer burden by engaging the tax professional. I am recruiting approximately 25 registered tax preparers to participate in one of these focus group discussions. The focus group will gain insight from tax professionals on how to best interpret burden survey results. Burden surveys cover pre-filing, filing, and post-filing compliance activities for individuals, business entities and tax-exempt organizations.

Note: If the respondents are concerned about participating, tell them that the IRS specifically prohibits you from revealing any information about them to the IRS or anyone else.

First, may I ask you some qualifying questions?

Question #1: Are you a tax preparer who has registered with the Return Preparer Office?

If the answer is yes, ask question #2.
If the answer is no, do not invite the person.

Question #2: Do you have at least three years of experience providing tax preparation and/or taxpayer representation services to clients?

If the answer is yes, go to question #3.
If the answer is no, do not invite the person.

Question #3: How many tax clients do you serve each year?

If the number of tax clients served is greater than 100, invite that person.

If the answer is 100 or less, do not invite that person.

Invitation

We would like to invite you to participate in the focus group titled ‘Understanding Taxpayer Burden: Gaining the Tax Professional’s Insight’ with about 10 other people. We are very interested in your perspective on taxpayer burden. The session should take about 90 minutes and will be held on __ (day) __ at __ (time) __ in Room __ (location) ____.

Note: Read the Paperwork Reduction Act

The Paperwork Reduction Act requires that the IRS display an OMB (Office of Management and Budget) control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. Also, if you like, I can give you a name and address where you can send comments and questions regarding this process or suggestions for making it simpler.

Note: Read only if Person asks for address to send comments to:

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

Thank you and have a nice day. We look forward to meeting with you on (DATE) at (TIME)

[Appendix C](#): Moderator's Guide for the “Understanding Taxpayer Burden: Gaining the Tax Professional’s Insight”

UNDERSTANDING TAXPAYER BURDEN: GAINING THE TAX PROFESSIONAL’S INSIGHT Focus Group Moderator’s Guide

Focus Group Dynamics: Up to twelve (12) tax preparers registered with the Return Preparer Office and have at least three (3) years tax preparation experience and prepare at least 100 tax returns annually.

Length: 90 minutes

A. Introduction 10 minutes

My name is _____. I work in the IRS Research community and I’m the moderator for this session. This is my co-moderator _____.

The IRS Office of Research conducts compliance burden surveys for individuals, business entities and tax-exempt organizations. For the purposes of this focus group, burden is the time

and out-of-pocket money spent by the taxpayer associated with the filing of a federal tax return.

The purpose of this discussion is to talk about your experiences preparing federal tax returns. Your experience providing tax preparation services places you in the position of being able to understand the burden faced by taxpayers while preparing and filing federal tax returns. In addition to understanding the burden faced by your clients, you are also familiar with various IRS protocol and procedures. Your participation today will help us develop a better understanding of taxpayer burden, from the tax professional's perspective. We hope to gain insight on how to best interpret survey results, what activities are driving those results, what we are doing right and what we can improve. The discussion will last approximately 90 minutes.

My job as your moderator is to:

- Help guide the flow of conversation,
- Make sure everyone's comments are heard, and
- Ensure that questions about various aspects of the topic are covered.

Also, please note that in the interest of time, there may be occasions where I may have to interrupt the conversation in order to move on to another topic or set of questions.

FOCUS GROUP INTERVIEWING AND MODERATING

Before we start, let me ask how many of you have participated in a focus group before?

For those of you who have not, and as a refresher for those who have let me explain. Focus groups are a type of group interview, and they are designed to promote interaction among participants for the purpose of eliciting a diversity of views, ideas, and opinions about the topic under discussion.

We have some ground rules that I would like to go over:

- Please talk one at a time and in a voice at least as loud as mine and avoid side conversations. Please turn off any cell phones or beepers.
- My co-moderator and other observers in the room will be taking notes as well as recording this session. The recordings will only be used to assist with documenting this focus group session, and then they will be destroyed.
- During this discussion, please use first names only.

- Because we want you to be frank and open with your responses, I want to assure you that all comments in this room are strictly private— **NO NAMES WILL BE USED IN OUR REPORT.**
- There will be no formal break; however, if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please rejoin the group as quickly as possible. Your comments are very important to us.
- Most importantly, we're here to get as many different opinions and experiences as possible. So, not every person has to answer every question, but we do want to make sure everyone gets heard today. Remember, there are no wrong answers. The goal of our focus group today is not so much that the group reach an agreement, although it's okay if that happens, but that you each say what's true for you – that's why we've invited [NUMBER OF PARTICIPANTS] of you here today instead of just one. So if you have a different experience or opinion, please let us know exactly how you feel. And if you change your mind, that's okay, too. Just let us know about it.

We are required by law to report to you the OMB control # for this public information request. That number is _____.

Does anyone have any questions before we begin?

B. Warm Up 5 minutes

Let's begin by getting to know each other a little better. Please introduce yourself to the group and tell us:

Note: Go around the table.

- Your first name,
- How long you've been providing federal tax return preparation services
- Are your services primarily for individuals, business entities or tax-exempt organizations?
- Do you also provide taxpayer representation services?

C. Discussion Topics 70 minutes
--

Topic I: Individual and Business Taxpayer Burden (35 minutes)

1. The IRS would like to better understand how individual and business taxpayer burden has been affected over time by several key areas.

Probes:

- a) What has been the impact of changes in the tax law?
 - b) What has been the impact of changes in IRS and Treasury regulation?
 - c) What has been the impact of changes in technology?
2. The IRS is interested in what factors influence a taxpayer's decision to select a particular preparation method (i.e. paid preparation, self preparation – paper or software).

Probes:

- a) What motivates taxpayers to initially seek your services?
- b) What causes taxpayers to change from one preparation method to another?

Topic II: Post-Filing Burden - Individuals (35 minutes)

3. The IRS would like to better understand the process of filing an amended tax return and its associated burden.

Probes:

- What factors or types of information are considered before deciding to file an amended tax return?
 - When is the decision to file an amended return made?
 - What is the role of the preparer in the decision-making process?
 - What is the role of the preparer in the preparation and filing of an amended return?
 - What factors influence the burden incurred during the amended process?
 - What motivates taxpayers to file multiple amendments of the same tax return?
4. The IRS is looking to better understanding how to help taxpayers avoid or mitigate post-filing burden. Thinking about your clients who have experienced post-filing with the IRS, what could have been done to avoid or mitigate post-filing burden?

Probes:

- a) What can taxpayers do to better avoid or mitigate post-filing burden?

- b) In what ways can Return Preparers better assist taxpayers in avoiding or mitigating post-filing burden?
- c) In what ways can IRS better assist taxpayers in avoiding or mitigating post-filing burden?
- d) How would avoidance or mitigation strategies differ across taxpayer types?
- e) How would avoidance or mitigation strategies differ by case type (i.e. Collection, CP 2000 and Audit [Examination])?

C. Closing 5 minutes

Are there any more comments or issues on the topics we've covered today that you'd like to discuss?

Thank you for all your help. Your ideas and opinions are very important to us. Your participation here today is valuable and greatly appreciated.