

Power of Attorney Moderator's Guide 2014 Tax Forum

Precursory Language: (5 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

Introduction

Hi! My name is _____ and I work for the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service (TAS) helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation.

Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions to help us learn about your experiences and perceptions of IRS Power of Attorney (POA) delegation process. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last about an hour and a half. We will explore your views about the POA delegation process, how well it works, and any ideas you have for improvements.

Focus Group Interviewing & Moderating

I would like to start out with a show of hands from those of you who have participated in a focus group before. Thank you! For those of you who don't know, a focus group is simply a qualitative research tool that uses a group of people gathered together to brainstorm views, ideas, and opinions about a certain topic.

As the moderator, my job is to: help guide the flow of conversation, make sure everyone's comments are heard, and ensure questions about various topics areas are covered during our session. I will make sure that each of you has an opportunity to share your thoughts and experiences as we work through our questions.

Ground Rules

Let's go over some ground rules:

- **There is no right or wrong answer.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view. I also ask that we respect the opinion of everyone, even if we strongly disagree. We are not here to reach an agreement or make any final decisions.
- We will be here about **1 1/2** hours. I will be **watching our time and directing our conversation.** At times, I may need to interrupt the conversation and move on to a different topic since our time is limited and we have a lot of material to cover.

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- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
- We will be **recording this session**, because it's hard to listen to your comments and capture everything, since we are conducting similar groups in five other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No names will be used in the report)** Once the report is written, the recordings are destroyed.
- 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 come back quickly. Your comments are very important to us.
- Please **turn off any cell phones** and/or beepers.
- One last item, as a government agency we are required to obtain approval to gather information from you. The Office of Management and Budget approved this research effort. The OMB control number for this research, which we are required to provide, is **1545-1349**.

Warm-Up / Introductions

Some colleagues are assisting me today so I can focus on our discussion. (Introduce briefly or let the assistants set the tone)

Let's begin by going around the table and introducing ourselves (using first names only). Please share how long you have been in practice, what types of returns you prepare – mainly individual or business, and typically how many returns you prepare each year.

Questions for POA Focus Group

Today we will discuss various aspects of the IRS's program that assigns Power of Attorney authority to tax preparers or representatives. Before we begin our discussion, I would like to see a show of hands to see how many of you have a power of attorney or POA designation for at least one of your clients. *(record the number of participants with POA – all should since this is a screening criteria)*

Great – everyone has at least one POA designation on file. I would like you to think about your POA designation(s) that were established in the last year or so.

1. **What steps were taken to establish the POA? In other words, how did you file your POA with the IRS?** *(do not read these, but possible options include: check-box on tax return, correspondence, or fax etc.)*

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Probe: How well did the process used to establish your POA work? Did IRS establish your POA after your first attempt or did it take multiple tries to set up your POA status? How long did it take to establish your POA and did this impact your ability to help your clients?

2. What are your experiences with POA?

Probe: Does IRS honor the POA and send you copies of correspondence? What percent of time would you estimate you receive copies of your clients' IRS correspondence?

Have you experienced situations where the taxpayer receives correspondence from the IRS, but you do not receive a copy? What percentage of time would you estimate this happens?

Is there any pattern to the situations for which you receive copies? When you don't receive copies? Have you noticed this happens with any specific type of correspondence?

Let's discuss some of the types of instances in which you did not receive copies of the IRS correspondence. Several of you noted this happened when.... *(take information from list generated above)*

3. What did you do after you learned you did not receive a copy of correspondence?

Probe: Did you inform the IRS that you did not receive the correspondence? Did the IRS explain why a copy of the correspondence was not sent to you?

How did failure to receive a copy of the correspondence affect your client's situation and your ability to represent and advocate for your client?

Did you inform the IRS of how the failure to send you a copy affected the taxpayer's situation? If so, was the IRS willing or able to remedy the problem caused by the failure to send you a copy of the correspondence?

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4. How familiar are you with the rules associated with the POA designation? What rights do you have as a designated POA? Do you notice any difference in the authorizations granted by the check box on the 1040 form versus other types of POA documents (e.g. Form 2848)?

Probe: If so, what are the differences?

5. What do you know about a process the IRS refers to as the POA bypass? Have any of you heard of a POA bypass?

Probe: Did you know the IRS is allowed to bypass the POA in certain circumstances? What circumstances allow for this? How does this relate to your experiences? Does this explain why you did not receive a copy of correspondence?

6. How many of you have received a letter from the IRS saying they were going to bypass your POA?

Probe: How were you informed about the bypass? What was the timing in terms of when you were told of the POA bypass? Was it before the IRS contacted your client? Did the IRS have just cause for bypassing your POA? Did the IRS explain the reason for the bypass?

7. Overall, how would you grade the IRS on how well it adheres to the POA designation and associated rules? If you could provide one suggested change to the program, what would it be?

Wrap-up Language & Question: (5 minutes includes closeout language and one question to ensure that we did not omit any topics or areas that participants feel should have been covered.)

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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 they have pertaining to Power of Attorney delegations.

Quickly, summarize topics covered and ask the following:

Are there any topic areas that we - as a group - should have covered, but did not?

Note: proceed around the room one more time.

Thank you for participating in our focus group! You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.

Math Error Notices and Statutory Notices of Deficiency Moderator's Guide 2014 Tax Forum

Precursory Language: (5 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

Introduction

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Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions to help us learn about your experiences and perceptions of IRS Math Error notices and Statutory Notices of Deficiency. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last about an hour and a half. We will explore your views about the notice process, how well it works, and any ideas you have for improvements.

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Math Error Notices and Statutory Notices of Deficiency

Thank you! Today we are going to discuss your and your clients' understanding of the IRS's Math Error and Statutory Notice of Deficiency processes and your feedback on each.

Let's begin with math errors, would someone please tell me...

1. **What authority does IRS have to correct tax returns during initial processing?**
2. **What is the purpose of IRS's math error procedures? How does the IRS notify taxpayers of errors?**

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Probe: Why does the IRS send out math error notices? What types of errors are likely to result in the taxpayer receiving this type of notice? Why does the IRS use these in place of some other mechanism?

3. **What is the significance of notifying taxpayers of a mistake using this mechanism?**

4. **How do you usually get a copy of this type of notice?**

Probe: Who provides the copy (IRS or taxpayer)? When do you receive a copy of the notice? Is it before or after 60 days have expired? (since the date of the notice?)

5. **What is your opinion of the IRS's math error notices?**

Probe: Are they easy to understand? Do they contain all the information you need? What additional information should they include? Is the math error notice clear?

6. **What actions do your clients take based on the information provided in the math error notice?**

Probe: Do your clients try to understand the notice? Do the notices contain all the information the taxpayer needs? What additional information should these notices include? Do they try to contact the IRS themselves before coming to you?

7. **What types of actions do you or your clients take in response to a math error notice?**

Probe: Do you and/or your clients understand the importance of responding to the math error notice within the 60-day time frame? What rights do you or your client have concerning abatement? What are the IRS's requirements if you protest the math error assessment?

8. **What happens if the taxpayer does not respond to the math error timely? What impact does not responding have on the taxpayers' ability to challenge the tax liability in the future? What steps must be taken to get the IRS to abate the assessment after the 60-day deadline?]**

9. **What actions do you advise your client to take if he doesn't agree with the information in the notice?**

10. **When you disagree with a math error notice, what is your experience with resolving the problem and getting the tax adjusted?**

Math Error Notices and Statutory Notices of Deficiency Moderator's Guide 2014 Tax Forum

We have discussed various aspects of Math Error notices. Next, I would like to turn to a specific type of IRS notice, Statutory Notices of Deficiency (SNODs).

Statutory Notice of Deficiency:

11. What is the IRS generally required to do before making an assessment after it processes a return?

12. What is the significance of a SNOD? Do your clients understand the significance? Do your taxpayers identify a SNOD as being different from math error notices?

13. Do your clients understand what actions they need to take based on the information provided in the SNOD?

Probe: Do they try to understand the notice? Do the SNODs contain all the information the taxpayer needs to determine what steps to take? What additional information should they include?

14. How do you typically receive a copy of this type of notice?

Probe: Who provides the copy (IRS or taxpayer)? When do you typically learn about your client receiving a SNOD? Does your client first contact the IRS before coming to you?

15. What actions do you typically take in response to a statutory notice of deficiency? How does the SNOD impact your actions? What is the significance of the 90 day period?

Probe: Do you continue to work with the IRS during the 90 day period? If so, does this extend the time the taxpayer has to petition the Tax Court? Have you ever sought rescission of a SNOD? If so, what was your experience?

16. Do you request an Appeals conference before a SNOD is issued?

Probe: If not, why not?

17. What is meant when someone says the SNOD is the taxpayers "ticket to Tax Court"? Do your clients understand the meaning and how it impacts their rights?

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Probe: If the 90 days is close, do you refer your client to an attorney? Do you instead let the 90 days lapse and go through audit reconsideration? Have you ever sought assistance during the 90 day period? If so, what was your experience?

18. What are your overall thoughts about the Math Error process? Do you have any suggestions for improving this process?

Probe: What do you like about the process? What do you dislike about the process?

19. What are your overall thoughts about the Statutory Notice of Deficiency process? Do you have any suggestions for improving this process?

Probe: What do you like about the process? What do you dislike about the process?

Wrap-up Language & Question: (5 minutes includes closeout language and one question to ensure that we did not omit any topics or areas that participants feel should have been covered.)

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 they have pertaining to Math Error notices and Statutory Notices of Deficiency.

Quickly, summarize topics covered and ask the following:

Are there any topic areas that we - as a group - should have covered, but did not?

Note: proceed around the room one more time.

Thank you for participating in our focus group! You have provided a lot of insight and we appreciate your willingness to share your knowledge with us.

TAS Screener Guide for Math Error Notices and Statutory Notices of Deficiency Focus Groups

Hello, my name is _____ and I am an employee of the Taxpayer Advocate Service (TAS). I am recruiting tax practitioners to participate in a focus group that the Taxpayer Advocate Service will be holding at this tax forum. The Taxpayer Advocate Service wants to gather your thoughts and opinions in a discussion about your experiences working with Math Error Notices and Statutory Notices of Deficiency.

START SCREENING WITH:

1. In the last year or so, how often have you worked issues with the IRS for clients who have received a Math Error Notice or a Statutory a Notice of Deficiency?

Never (thank them for their time but do not invite to participate)

1-4 times (continue with Question 2)

5-10 times (continue with Question 2)

11 or more times (continue with Question 2)

2. Are you interested in sharing your opinions about these notices and how they impact taxpayers?

Yes (invite participant – try to get a mix of experience levels)

No (thank them for their time but do not invite to participate)

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Participants should be familiar with IRS Math Error notices or SNODs.

Place the preparer's name on the list and hand them a focus group flag to attach to their badge (to identify them as a Focus Group Participant). Remember to give the participant a reminder card with the time and location of the focus group.

Thank you for agreeing to participate and sharing your opinions!

(Screener Note: Participants do not need to be familiar with TAS in order to participate in this focus group.)

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

TAS Screener Guide for Power of Attorney Delegation Focus Groups

Hello, my name is _____ and I am an employee of the Taxpayer Advocate Service (TAS). I am recruiting tax practitioners to participate in a focus group that the Taxpayer Advocate Service will be holding at this tax forum. The Taxpayer Advocate Service wants to gather your thoughts and opinions in a discussion about your experiences working with Power of Attorney (POA) delegations.

START SCREENING WITH:

1. In the last year or so, how often have you worked issues with the IRS for clients who requested that you be given a Power of Attorney designation for their tax matters?

Never (thank them for their time but do not invite to participate)

1-4 times (continue with Question 2)

5-10 times (continue with Question 2)

11 or more times (continue with Question 2)

2. Are you interested in sharing your opinions about the POA delegation and associated process?

Yes (invite participant – try to get a mix of experience levels)

No (thank them for their time but do not invite to participate)

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Participants should be familiar with IRS POA delegation authority and process.

Place the preparer's name on the list and hand them a focus group flag to attach to their badge (to identify them as a Focus Group Participant). Remember to give the participant a reminder card with the time and location of the focus group.

Thank you for agreeing to participate and sharing your opinions!

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