

Appeals: AJAC & CAP Moderator's Guide 2015 Tax Forums

Precursory Language: (5-10 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 understand your experience with the Appeals process. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last about 90 minutes, and we will explore your views about the Appeals process. We want to discuss what might be working well, and how certain changes have impacted your client's cases.

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. Thanks! 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 an hour and a half. 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.

- 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 four 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.

Let's begin our discussion by going around the table and introducing ourselves (using first names only). Tell us how long you have been in practice and the number of years' experience you have working Appeals cases.

Now that we have a little background on everyone, let's turn our discussion to the Appeals process, both from several years ago and changes made within the last couple of years. [General Information about AJAC & CAP](#)

Our discussion today will focus on new policies implemented by Appeals within the last two years or so. The changes relate to the Appeals Judicial Approach and Culture (AJAC) project, and the overall effectiveness of the Collection Appeals Program (CAP). AJAC is an Appeals-wide project aimed at making Appeals more efficient and independent. Approximately two years ago, Appeals implemented AJAC changes that have affected work streams throughout Appeals including, for example, certain elements of the Collection Appeals Program (CAP). We will compare the Appeals process before and after implementation of AJAC. **Is everyone familiar with these changes and will you follow the discussion if we refer to items in terms of pre- and post AJAC?** We want your views concerning the impact of AJAC on taxpayers seeking to avail themselves of the right to appeal an IRS decision in an independent forum. We also want to take this opportunity to obtain your perspectives on the overall effectiveness of CAP as a means of providing taxpayers with protections during the course of Collection actions.

Note: Make sure the participants are talking about, and distinguishing between, the impact of AJAC on Appeals overall on the one hand, and the effectiveness of CAP (with or without AJAC) on the other hand. Also, examples of actual cases without any personally identifying information are crucial and should be sought.

Please keep in mind when answering these questions, AJAC process went into effect about two years ago.

1. How many Appeals cases have you worked in the last five years?

How many CAP cases?

Probe: How many Appeals cases have you worked over the last two years?

How many CAP cases have you worked in the last two years?

2) Have you noticed any changes in the Appeals process or mindset when working cases within the last couple of years compared to prior years? If so, please explain

3) Overall, on a 10-point scale, with 10 being outstanding and 1 being extremely poor, how would you rate your experience with appeals cases within the last two years (post-AJAC)? How does this rating compare with cases worked over two years ago (pre-AJAC)?

How would you rate your experience with recent CAP hearings? How does this compare with CAP cases worked over two years ago?

Let's talk in more detail about the ratings

4) What are the benefits or strengths of the revised Appeals process? How about weaknesses or drawbacks?

Probe: Have any of you experienced a situation in which some important aspect of a particular case could not be introduced because of the process? If so, please describe the situation to us.

What type of cases do these comments relate to - Exam or Collection?

5) What changes have you noticed in Examination function's approach to information requests and its willingness to issue statutory notices of deficiency for recent cases (the post-AJAC)? Please describe.

Probe: What changes have you noticed in the Collection function? CAP?

- 6) **Would someone please describe the general circumstances of some of your post AJAC cases or issues were sent back to Compliance by Appeals?**
- 7) **Did the Appeals or Settlement Officer hear you out and consider all the documentation or legal evidence that you presented? If not, what reason was given for not considering these issues?**

Have Appeals Officers addressed the issues that you wanted to raise in hearings? If not, what were those issues?

Probe: Are most of the issues that weren't considered Exam, Collection, or CAP related?

- 8) **Have you had a proposed Collection action overturned? Please describe the situation. Who did Appeals agree with? Would someone describe a situation in which Appeals adopted your client's position?**

Probe: Please describe any situation you encountered in which Appeals incorporated the results of a CAP hearing.

Have you seen any instances in which Appeals took the results of a CAP hearing into a CDP determination or where Appeals denied the right to a subsequent CDP appeal based on issue preclusion?

Do you have any clients who ultimately were placed in Currently Not Collectible (CNC) status after rejection of an installment agreement-related appeal in a CAP hearing? Please elaborate.

- 9) **In your experience, who does Appeals decide in favor of? Has that changed in the last couple of years? Was the Appeals Officer more likely to rule in favor of the government and uphold the IRS decision or rule in favor of the taxpayer?**

- 10) **If you could change one thing to improve Appeals as it currently exists, what would it be and why?**

If you could change one thing to improve CAP hearings, what would it be and why?

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 the revised Appeals process.

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.

Practitioner Priority Service – Moderator’s Guide 2015 Tax Forums

Precursory Language: (5-10 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 understand your experience with the Practitioner Priority Service phone line. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last about 90 minutes, and we will explore your views about the service provided through the Practitioner Priority Service line. We want to discuss what might be working well, and how certain areas might be changed or improved.

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. Thanks! 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 an hour and a half. 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.
- 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 four 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.
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- 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.

Let's begin our discussion by going around the table and introducing ourselves (using first names only). Tell us how long you have been in practice, the average number of returns you prepare per year, and what types of returns you primarily prepare.

Now that we have a little background on everyone, let's turn our discussion to the Practitioner Priority Service. I assume you all know what I am talking about when I mention the Practitioner Priority Service or you may also know this as the PPS. Does everyone know what I am referring to by the Practitioner Priority Service?

Main Topic Discussion

How many of you have used the IRS Practitioner Priority Service telephone line? *(please raise your hand if you have)*

Generally, how often would you estimate that you call the line per year?

How long have you been calling the PPS?

What has your overall experience been with the Practitioner Priority Service Line this year?

Probe:

- Is this better or worse than in previous years?
- What areas of the service have improved?
- Which areas have you seen a decline in the service?

In 2015, how long would you estimate you usually wait for a CSR when you call?

Probe:

- In the last year have you called and been unable to reach a CSR? How often did this happen? Was it a frequent or rare occurrence?

What are you normally trying to accomplish when you call the Practitioner Priority Service Line?

Probe:

- Do you typically work one account and issue per call or more than one account or issue?

What is your experience with presenting a Power of Attorney with the Practitioner Priority Service Line?

What are your expectations of the Practitioner Priority Service Line?

What services would be useful to you to have available on the Practitioner Priority Service Line?

Is the Practitioner Priority Service Line, in its present state useful to you as a practitioner?

Probe:

- How or how not?
- What are the ramifications for you and your clients with the current level of services on the PPS?
- Are there any limits imposed as to the number of accounts or issues you can work in one call? If so, what are they?

If you are not using the Practitioner Priority Service Line, where are you seeking assistance for your clients?

****ASK ONLY IF A LOT of TIME REMAINS: Do you have any suggestions for improving Practitioner Services?***

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 the Practitioner Priority Service Line.

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.

**IRS.gov Usability (UX) Testing
2015 Tax Forums Task Scenarios
<http://www.irs.gov/Advocate>**

Tax Professionals

We will start our session by asking about your overall impression of the website and move into asking you to navigate to find specific information on the site. Let's begin:

What is your first impression of the Taxpayer Advocate site on IRS.gov? What words would you use to describe it? What parts of the page are your eyes drawn to first?

[Comments will be stated verbally. Examples include “welcoming,” “intimidating,” etc. – DO NOT mention examples to the participant.]

Now I am going to ask you to find different types of information on this site - Taxpayer Advocate Service on IRS.gov site. Please refrain from trying to find the information from another site or search engine. Please explain to me what steps you are taking and why you went about trying to find the information the way that you did. Feel free to comment on the site design or suggestions for improving site layout. I am going to take notes on your approach so we can review the site structure and find ways to make it easier for users to find the information they want.

Please look for information given the following assumptions:

1. Your client needs assistance understanding their rights as a taxpayer. You want to provide them a list of the 10 rights from IRS.gov.
[Target = “IRS.gov/Taxpayer-Bill-of-Rights” or “new TTK link”]

For our next scenario:

2. You need to find information regarding the Taxpayer Advocate Service. Specifically you hope to find a phone number of a Local Taxpayer Advocate in Salt Lake City, UT.
[Target = “Advocate/Local-Taxpayer-Advocate/Contact-Your-Local-Taxpayer-Advocate#Utah “]

Similar to our previous exercises:

3. Using the website, you would like to assist you client with the income guidelines for accessing a Low Income Taxpayer Clinic.

[Target = "Advocate/Low-Income-Taxpayer-Clinics/Low-Income-Taxpayer-Clinic-Income-Eligibility-Guidelines"]

For our next effort, imagine:

4. You have identified a systemic tax issue that is creating problems for multiple taxpayers. Can you tell me how you would report it using this site?

[Target = "Advocate/Systemic-Advocacy-Management-System-SAMS"]

This time I would like:

5. You to review the Most Serious Problems facing taxpayers as part of the Taxpayer Advocate's Annual Report to Congress in 2014.

[Target = "/Advocate/Reports-to-Congress"]

For our last exercise, please:

6. Use the website to find out if your client is eligible to get help with a medical hardship. What page would you share with your client?

[Target = "Advocate/The-Taxpayer-Advocate-Service-Is-Your-Voice-at-the-IRS or Advocate/Local-Taxpayer-Advocate"]

**Tax Toolkit (TTK) Usability (UX) Testing
2015 Tax Forums Task Scenarios
<http://www.taxpayeradvocate.irs.gov/>**

Tax Professionals

We will start our session by asking about your overall impression of the website and move into asking you to navigate to find specific information on the site. Let's begin:

What is your first impression of the Tax Toolkit, which we also call the TTK? What words would you use to describe it? What parts of the page are your eyes drawn to first?

[Comments will be stated verbally. Examples include “welcoming,” “intimidating,” etc. – DO NOT mention examples to the participant.]

Now I am going to ask you to find different types of information on this site – Taxpayer Advocate Tax Toolkit site. Please refrain from trying to find the information from another site or search engine. Please explain to me what steps you are taking and why you went about trying to find the information the way that you did. Feel free to comment on the site design or suggestions for improving site layout. I am going to take notes on your approach so we can review the site structure and find ways to make it easier for users to find the information they want.

Please look for information given the following assumptions:

1. You would like to find a copy of the FY2015 Objectives Report to Congress. Navigate the Tax Toolkit to locate the report.
[Target = “.../jrc-2015-objectives-report”]

Next:

2. You would like to contact the Taxpayer Advocate Service in Fresno, CA. Find the office phone number.
[Target = “.../contact-us”]

Now:

3. You need to obtain a PTIN. Navigate the Tax Toolkit to locate the requirements.
[Target = “.../get-help/getting-a-ptin”]

Next you want to:

4. Submit a Tax Reform Suggestion. Navigate through the site to submit your suggestion.
[Target = ".../submit-a-suggestion"]

For your next exercise:

5. You need to help a client with information about the premium tax credit. Please locate the information that will assist them.
[Target = "...get-help/ health-care-premium-tax-credit

For your final exercise:

6. Navigate to information about TAS leadership and who runs the Taxpayer Advocate Service.
[Target = ".../about/our-leadership"]

Taxpayer Advocate Service

Appeals, PPS, and TTK Focus Group Screener Guides

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 Appeals, the Practitioner Priority Service (PPS), or the Tax Toolkit (TTK). Are you interested in participating in discussions on any of these topics?

Appeals

PPS

TTK

START SCREENING WITH:

1. In the last few years, how often have you worked issues with IRS Appeals for clients?

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

1-4 times *(continue with Question 2)*

5-9 times *(continue with Question 2)*

10 or more times *(continue with Question 2)*

2. Are you interested in sharing your opinions about the Appeals process?

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

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

1. In the last few years, how often have you worked issues with IRS Practitioner Priority Service for clients?

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

1-4 times *(continue with Question 2)*

5-9 times *(continue with Question 2)*

10 or more times *(continue with Question 2)*

2. Are you interested in sharing your opinions about the Practitioner Priority Service?

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

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

Taxpayer Advocate Service

Appeals, PPS, and TTK Focus Group Screener Guides

1. In the last year, how often have you used the Tax Toolkit or irs.gov?

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

- Never (continue with Question 2)
1-10 times (continue with Question 2)
11-30 times (continue with Question 2)
31 or more times (continue with Question 2)

2. Are you interested in sharing your opinions about the Tax Toolkit?

<input type="checkbox"/>
<input type="checkbox"/>

- 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 Appeals or PPS if attending those groups (not necessary for TTK)

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!

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 1545-1432. 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.