

Screener's Guide for National Tax Forum's 2016 Federal Tax Deposit (FTD) Alerts Focus Groups

Hello, my name is _____ and I am an employee of the Internal Revenue Service (IRS).

I am recruiting tax practitioners to participate in one of the focus groups that will be held during this tax forum.

Management at IRS has asked me to conduct focus groups at this forum to gather feedback from tax professionals about their experiences with the Early Interaction Initiative and the Federal Tax Deposit Alerts (FTD) program.

- Are you or your clients familiar with the Early Interaction Initiative? Yes___ No___

If the tax professional answers **No**, ask this follow-up question:

- Do you have clients that pay federal tax deposits?

If the answer is **No**, **do NOT invite the tax professional**. Thank him or her for taking the time to speak with you.

Tax professionals with clients that are familiar with the Early Interaction Initiative or pay federal tax deposits **ARE** eligible to participate in the FTD Alerts focus group.

I would like to invite you to participate in the focus group about the Federal Tax Deposit Alert program. The session should take approximately two hours and will be held _____.

- Day: _____
- Time: _____
- Room: _____(room # or name)
- Location: _____(provide brief directions).

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is **1545-1349**. We estimate your participation in the focus group is two hours. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service
 Special Services Section
 1111Constitution Ave. NW,
 SE:W:CAR:MP:T:M:S – Room 6129
 Washington, DC 20224

Moderator's Guide for the Federal Tax Deposits Alert Focus Group

Hi! My name is _____ and I'm a focus group moderator from the Internal Revenue Service (IRS). This is my co-moderator _____.

The IRS has a strong commitment to improve our service to customers and, in that light; we are seeking important information about Federal Tax Deposit Alerts and the Early Interaction Initiative. The intent of the questions is to help the IRS improve its service to taxpayers. The questions seek to secure feedback from tax professionals about IRS' methods used to address a decrease or change in business payroll tax deposits.

Before we start, let me ask how many of you have ever participated in a focus group before? For those of you who have not, let me explain. A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

My job as a 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 topics are covered. You will see me referring to this outline during our session. The outline includes all points I need to cover with the group, and helps me keep the discussion on track. It is important that we cover all of the topics. Therefore, I may at times have to break off the conversation in order to move on to another area on the guide.

In order for our discussion to move along smoothly, I would like to go over some ground rules:

- The IRS has arranged this room during this conference for you to speak with us. We only need to know your first name in order to keep the discussion moving.
- There is no right or wrong answer, but there could be different points of view.
- Everyone's opinion is valuable, so I'd like everyone to participate and be courteous to others.
- Please turn off any cell phones.
- Please speak one-at-a-time, loudly, and clearly.
- I will be watching our time and directing our conversation. My co-moderator will be taking notes.
- We will be here about two hours. 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.

We are required by law to report to you the OMB control number for this public information request. That number is 1545-1349.

Warm Up

Let's begin! Please give me your first name only, how long you've been in business and what types of returns do you prepare. Note: Go around the table.

General Questions

What kind of businesses do you represent?

Federal Tax Deposits (FTD)

With a raise of hands, do you feel that taxpayers are faced with challenges to:

- Timely file their employment taxes;
- Timely pay their employment taxes?

What are some of the biggest challenges taxpayers face when attempting to timely file or pay their employment taxes?

Probes:

- Cash Flow Issues
- Seasonality of the business
- Recent change in the number of employees
- Math Error
- Complexity of the law

If you were informed that a revenue officer was going to visit your office to resolve a Federal Tax Deposit Alert issue, what is the first thing that comes to mind?

Probes:

- Do you feel that it's effective?
- What are some benefits?
- What could be some challenges?

What if a revenue officer visits the business address to resolve a FTD alert issue?

Probes:

- Do you feel that it's effective?
- What are some benefits?
- What could be some challenges?

Describe any changes you have seen in the last year to the FTD Alert Process

Probes:

- Alerts issued on monthly depositors
- Timing of FTD Alerts
- Alerts issued more than once a quarter
- Automated telephone calls before in-person contacts
- Letters received before in-person contacts

Early Interaction Initiative

In June 2015, the IRS began a new program, the Early Interaction Initiative, to more quickly identify employers who are falling behind on their payroll or employment taxes and help them get caught up on their payment and reporting responsibilities.

The initiative is designed to help employers stay in compliance and avoid needless interest and penalty charges. The initiative will also seek to identify employers who appear to be falling behind on their deposit payments even before an employment tax return is filed. The IRS will offer information and guidance through letters, automated phone messages, other communications and in some instances, a visit from an IRS revenue officer.

What have you heard about the Early Interaction Initiative?

Probe:

- What would you tell your client about this initiative?

Tell me three positive things about the Early Interaction Initiative
(Post responses on flip board)

Probe:

- What are the benefits?

If you were in charge of the Early Interaction Initiative, what kind of changes would you make?

Assisting and Educating Taxpayers about Federal Tax Deposits (FTD)

In your opinion, what is the best way the IRS can assist taxpayers to meet their federal tax deposit responsibilities?

Probes:

- Personal visit
- Telephone call
- Send a letter
- Send an e-mail
- Post info on IRS.gov website
- Calendar Reminder

How can the IRS encourage employers to enroll in and use the EFTPS system for Federal Tax Deposits?

Probe:

- Why do you feel taxpayers are reluctant to use EFTPS?

What are your thoughts about using Social Media (YouTube videos, Facebook, etc.) to educate taxpayers about their employment tax responsibilities?

Conclusion

Are there any more comments about the topics we covered today?

Thank you for sharing your thoughts and opinions today. Your participation and feedback is extremely valuable and it will provide the IRS with information to consider enhancing the Early Interaction Initiative and the Federal Tax Deposit Alerts program. Have a great day!