

Moderator's Guide

**2016 IRS Nationwide Tax Forum Focus Groups:  
Preparer Partnerships in Future State**

Moderator's Guide

**I. Welcome and Introductions:**

**A. Introduction of the moderator.**

Good morning/afternoon. My name is <insert first name> and I will be your moderator for this session. I work for the Internal Revenue Service as a social scientist. Today I will be asking for your input about opportunities for the IRS to partner with tax professionals to best serve taxpayers. Specifically, we will be discussing potential areas for partnerships and your preferences for partnering with the IRS to serve taxpayers.

**B. What is a moderator?**

Before we begin, I want to let you know that I'm not an expert on taxes. My job as a moderator is to:

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

You will see me referring to this outline during our session. The outline includes all issues I need to raise with the group, and helps me keep the discussion on track. It is important that we cover all the issues. Therefore, I may have to break off the conversation in order to move on to another area in the guide.

**C. Ground Rules**

Before we begin, I'd like to review some ground rules for today's discussion.

- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project 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: IRS Special Services Section, 1111 Constitution Avenue, NW, SE:W:CAR:MP:T:M:S - Room 6129, Washington, DC 20224. [*Moderator: Post this bullet on newsprint/white board for each session.* There are no known risks to you for taking part in this focus group session. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your comments, nor will it appear in any written reports or publications.

- Please speak just one at a time so everyone has a chance to participate.
- Don't engage in side conversations-- we need for everyone to hear what the others are saying and for everything that's said to be heard.
- Sometimes I'll go around the table and ask everyone for their input. At other times, I will just open a topic for general discussion.
- Participation -- we would like to hear from everyone in the group, but you don't have to answer every question.
- There is no right or wrong answers in today's discussion. We expect to hear differences in how people see things, and we need to know about these differences.
- Feel free to disagree. The purpose of a group session is for us to learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.
- If anyone needs to use the restroom, they are located (specify). There is no need to stop the discussion.
- Your participation is voluntary. Therefore, at any point in time you may leave the room.
- If you have a cell phone, please turn it off or set to vibrate.
- The session will last one hour.

#### **D. Introduction of Participants:**

*First, I'd like each of you to introduce yourself using your first name only, and tell us where you are from.*

#### **II. Discussion**

As I mentioned at the start of the session, our goal today is to get information about potential opportunities for the IRS to partner with tax professionals to best serve taxpayers. We want to understand what types of services could work for a partnership, how tax professionals would like to partner with the IRS, and potential barriers for partnering with tax professionals.

### **A. Types of Services**

- What types of services do taxpayers contact you about beyond filing their tax return?
  - Probe: What types of pre-filing issues do taxpayers encounter that cause them to contact you?
  - Probe: What types of post-filing issues do taxpayers encounter that require assistance?
  - Probe: What else?
  
- Which issues or questions do taxpayers contact you about that you currently have difficulty helping them with?
  - Probe: What items do you need more information from the IRS to help resolve?
  - Probe: What else?
  
- What could you handle more efficiently or conveniently for taxpayers through a partnership with the IRS?
  - Probe: What else?

### **B. Preferences for IRS Partnerships**

- How would you like the IRS to partner with tax professionals to serve taxpayers?
  - Probe: What types of information would you like to receive from the IRS to better assist taxpayers?
  - Probe: What types of information could you provide to the IRS to best assist taxpayers?
  - Probe: What else?
  
- How would you prefer to receive communication from the IRS about potential partnership opportunities?
  - Probe: What items do you need more information from the IRS to help resolve for taxpayers?

### **C. Potential Challenges**

- What challenges currently make working with the IRS difficult as a tax professional?
  - Probe: What issues do you encounter?
  - Probe: What else?
  
- Please think back to the services and taxpayer questions we talked about earlier. Are there any potential negative consequences of partnering with the IRS for these?
  - Probe: If yes, what are they?
  - Probe: What else?
  
- Please think back to the services and taxpayer questions we talked about earlier. Are there any potential negative consequences of partnering with the IRS for these?
  - Probe: If yes, what are they?

#### **D. Reducing Challenges**

- How could the IRS reduce or eliminate some of the challenges to partnering with tax professionals?
  - Probe: What would need to be changed?
  - Probe: What would need to be added?
  - Probe: What would need to be eliminated?
  - Probe: What else?
  
- What types of communications may reduce or eliminate the challenges?
  - Probe: What type of communication from the IRS to tax professionals?
  - Probe: From the IRS to taxpayers?
  - Probe: From tax professionals to the IRS?
  - Probe: From taxpayers to the IRS?
  
- What is working well now that could assist the IRS in reducing or eliminating these challenges?
  - Probe: What types of things are easy to do with the IRS as a tax professional?
  - Probes: What types of communication is working well now that could be used to reduce the challenges?

### **III. Closing**

Thinking about our discussion this morning/afternoon, is there anything else you would like to share regarding any of the topics we discussed?

*Thank you very much for coming and sharing your ideas with us—we really appreciate your time.*



Recruitment Script

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Recruitment Script

Hello, my name is \_\_\_\_\_. I work for the Internal Revenue Service and I'm recruiting tax professionals to participate in a focus group. May I speak with you for a couple minutes?

The purpose of the session is to gather information from tax professionals about how the IRS can best partner with tax professionals to best serve taxpayers.

The focus group is scheduled for one hour, and your input will inform potential pilot programs for partnering with tax professionals to provide service to taxpayers who prefer to use a tax professional for their tax needs.

Your participation in the focus group is completely voluntary and is scheduled for <date>, <time>, and will be held at <location>.

Are you interested in participating?

*If the tax professional agrees to participate, provide a reminder sheet containing the focus group date, time and location.*

*If the tax professional does not agree to participate, thank them for their time.*

Focus Group Reminder

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Focus Group Reminder

Thank you for agreeing to participant in this Tax Professional Partnerships focus group. For your convenience, we have listed the date, time and location of the session below.

Focus group date: <date>

Focus group time: <time>

Focus group location: <location>