

National Tax Forums 2017 – Focus Groups

Screener’s Guide for “Achieving Compliance in Field Collection / Understanding Causes and Cures for Recurring Compliance Issues”

Hello, my name is _____ and I am an employee of the Internal Revenue Service. I am recruiting approximately 20 tax practitioners to participate in one of the focus group discussions that will be held during this tax forum. The IRS has asked me to gather ideas, opinions and experiences from practitioners who have interacted with IRS local Field Collection revenue officers, on behalf of clients with recurring filing and paying compliance issues.

First, may I ask you a qualifying question?

Question: Have you interacted with IRS local Field Collection revenue officers on behalf of your clients within the last year?

If the answer is yes, then invite the practitioner to participate in the focus group.

If the answer is no, thank the practitioner for stopping to talk with you.

We would like to invite you to participate in the focus group titled “Achieving Compliance in Field Collection / Understanding Causes and Cures for Recurring Compliance Issues” with approximately nine other tax practitioners. Again, we want to hear your opinions, views and ideas. The session should take approximately 1 hour and will be held on __ (day) __ at __ (time) __ in Room _____.

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 the time required to be one hour. 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 Committee
SE:W:CAR:MP:T:M:S
Room 6129
1111 Constitution Ave., NW
Washington DC 20224

**Guide for
Achieving Compliance in Field Collection /
Understanding Causes and Cures for Recurring Compliance Issues
Focus Group**

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

The IRS has a strong commitment to improve our service to customers. We are seeking important information about taxpayer and practitioner experiences with IRS Field Collection. The intent of the questions is to collect data necessary to adjust current policies and procedures relating to collection field processes, as well as improving customer and employee satisfaction. The questions seek to secure feedback from tax professionals about steps taken by local Field Collection with repeat, non-compliant filing and paying taxpayers.

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 in the guide.

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

- The IRS secured this room 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 answers, 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 silence 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 one hour. There will be no formal break; however, if you need to stretch, go to the restroom, or walk around a little, feel free to do so but please come back quickly. Your comments are very important to us.

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

Warm Up

We only need to know your FIRST name before you speak so we can make sure everyone is equally engaged in the discussion. Please also remember to adhere to privacy, disclosure and security practices during this session. We ask every participant to maintain privacy to the extent allowed by law for each other.

Let's begin! Please give me your first name only and how long you have been in business.

Note: Go around the table or room.

General Questions

Generally, taxpayers first receive written notice from IRS if there is a filing or paying issue. If it is unresolved from the written notice, the account is assigned to the automated collection system for telephone contact with taxpayers. If the account continues to be unresolved, it may be assigned to a revenue officer in local Field Collection.

1. How many of your clients, in the past year, have been assigned to local Field Collection?

Probes:

- Were the issues, filing, paying, or both
- Individual or business (delinquent payroll taxes)

Initial Contact with Field Collection

2. When you do not have a power of attorney on file, when do your clients generally approach you if they have a local Field Collection issue?

Probes:

- Upon receipt of a notice or letter
- After local revenue officer contact

3. If the client was contacted prior to a valid power of attorney on file, how did local Field Collection contact the client?

Probes:

- Phone, letter, or in person
- What happened at the first contact between your client and local Field Collection

4. If the client had a valid power of attorney filed prior to first contact with local Field Collection, how did local Field Collection contact you?

Probes:

- Phone, letter, or in person
- Describe what happened in the first contact with local Field Collection and you
- Describe what happened in the first contact with local Field Collection, you, **and** the client

Information Gathering and Case Resolution

5. How and when does the revenue officer typically secure the Collection Information Statement for an Individual?

Mandatory Probes:

- Over the phone
 - at first contact
 - at a subsequent contact)
 - In person
 - at first contact
 - at a subsequent contact
6. How and when does the revenue officer typically secure the Collection Information Statement for a Business?

Mandatory Probes:

- Over the phone
 - at first contact
 - at a subsequent contact
 - In person
 - at first contact
 - at a subsequent contact
7. What revenue officer actions had the most impact on compliance, early in the effort?

Probes:

- To bring them into filing and paying compliance
 - To resolve their case
8. Were there any actions or shortcomings that created a barrier to reaching a resolution?

Probes:

- With the revenue officer actions
 - With the collection process
9. What could local Field Collection do differently to stop repeat noncompliance?

Conclusion

10. Are there any additional 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. Have a great day!

