

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. We want to hear your thoughts and opinions about your experiences working with the Taxpayer Advocate Service or Installment Agreements, would you like to participate in group discussions on any of these topics?

TAS

START SCREENING WITH:

1. In the last few years, how often have you worked issues with the Taxpayer Advocate Service for clients?

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Never (<i>thank them for their time but do not invite to participate</i>) |
| <input type="checkbox"/> | 1-3 times (<i>continue with Question 2</i>) |
| <input type="checkbox"/> | 4-8 times (<i>continue with Question 2</i>) |
| <input type="checkbox"/> | 9 or more times (<i>continue with Question 2</i>) |

2. Are you interested in sharing your opinions and experiences in working with TAS?

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Yes (<i>invite participant – try to get a mix of experience levels</i>) |
| <input type="checkbox"/> | No (<i>thank them for their time but do not invite to participate</i>) |

For all groups, obtain a mix of preparers for each group (gender, age, type of preparer). Participants should be familiar with TAS or installment agreements if attending those groups

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Installment Agreements

START SCREENING WITH:

1. In the last few years, how often have you helped clients with Installment Agreements?

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Never (<i>thank them for their time but do not invite to participate</i>) |
| <input type="checkbox"/> | 1-3 times (<i>continue with Question 2</i>) |
| <input type="checkbox"/> | 4-8 times (<i>continue with Question 2</i>) |
| <input type="checkbox"/> | 9 or more times (<i>continue with Question 2</i>) |

2. Are you interested in sharing your opinions about your Installment Agreement experiences with the Taxpayer Advocate Service?

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Yes (<i>invite participant – try to get a mix of experience levels</i>) |
| <input type="checkbox"/> | No (<i>thank them for their time but do not invite to participate</i>) |

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Taxpayer Advocate Service 2017 Moderator's Guide Experiences with Taxpayer Advocate Service

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 on IRS Installment Agreements. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last no more than 80 minutes, and we will explore your thoughts and views concerning the state of the Installment Agreement process. We want to discuss what your expectations of being able to handle your client's tax obligations and how we may make 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....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 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:

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- **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 80 minutes. 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** due to the group just lasting an hour; 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 **silence any cell phones** and/or other devices.
- 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 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 estimate associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

Warm-Up / Introductions

Welcome to our Focus Group discussing your experiences with the Taxpayer Advocate Service! We often hold discussions about various processes and departments within

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the IRS, but we have not previously focused on the Taxpayer Advocate Service. For this discussion I will often refer to the Taxpayer Advocate Service as TAS.

- **Let's begin our discussion with you all describing your practice and size, types of clients, and how often you have contacted TAS within the last year.**

I am glad to see you are all familiar with the Taxpayer Advocate Service and use our services when needed! The rest of our discussion will focus on your understanding of TAS, as well as, your experiences when working with TAS.

1. Would someone please describe for me your understanding of the role of the Taxpayer Advocate Service, in terms of helping taxpayers or preparers?

2. What are some of the reasons you contact TAS?

Probe: Types of issues? Specific Client accounts or similar issues experienced across several accounts?

3. What are your expectations when working with TAS?

4. How well does TAS meet your expectations? Please elaborate.

5. How would you describe the Case Advocates you have worked with?

Probe: Responsive? Thorough? Knowledgeable? Helpful? Courteous? Timely? Proper sense of urgency?

6. How well did you feel the CA advocated for you/your client?

Probe: How did the CA communicate with you? Did the CA explain your clients'/taxpayers' rights? Do you feel the CA adequately pushed for the right resolution for you/your client? To your knowledge, did the CA consult a manager, technical advisor, or other person to help resolve your case? If so, please describe what happened.

7. Describe your thoughts about how the case was resolved.

Probe: Were you satisfied with the outcome? Did the CA provide the relief you requested or an alternative.

8. After the case was over, how well did you understand the problem and what the CA did to resolve it? Probe: Did the CA provide enough details about the steps they

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took to resolve the issue(s)? Was your case resolved in a reasonable time? Please describe your experience.

9. What suggestions, if any, do you have to improve Case Advocates' interactions with preparers or taxpayers, or the service provided?

10. What types of issues is TAS most helpful with? Is TAS able to help with all issues or only some?

Probe: If TAS only helps with some issues, what items is TAS unable help with?

11. Typically, how well is TAS able to resolve the issues you raise?

Probe: Are there specific items or issues that TAS works well? Are there any issues you consistently have difficulty resolving even with TAS's help? Are there any offices that seem to provide excellent or poor services? What makes the preferred offices better than the others?

12. Overall, how would you rate TAS services?

13. What suggestions do you have for improving TAS services?

I would like to change the direction of our discussion slightly, to talk about another part of the Taxpayer Advocate Service that you may be less familiar with than the workers dedicated to resolving individual case issues.

14. Have any of you ever contacted TAS about a tax problem that affected multiple clients? (show of hands)

Probe: How did you go about reporting the problem? Who did you contact about the issue? Do you treat issues affecting multiple clients differently than those affecting only one or two clients?

Probe if needed: Has anyone heard of TAS's Systemic Advocacy? What is the function of Systemic Advocacy?

Note: if there's a lack of familiarity you may have to describe the function of TAS SA.

Systemic Advocacy focuses on the identifying and resolving problems within the IRS affecting multiple taxpayers.

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15. Have any of you heard about the Systemic Advocacy Management System SAMS? (show of hands)? Has anyone ever used the SAMS (show of hands)?

Probe: For those of you, who have used the SAMS to report a problem, please describe your experiences with the system.

We are looking for effective methods to promote the use of SAMS for reporting systemic problems.

16. What suggestions do you have for to enhance knowledge of SAMS and encourage preparers' use of the system?

We are just about out of time;

17. Do you have any final comments or suggestions for improving services or interactions with TAS or the SAMS system?

If no one is familiar with SAMS you may share the following information after the session... TAS has a tool called the Systemic Advocacy Management System (SAMS). This tool is available on IRS.gov. Once on IRS.gov type in SAMS. Show them some screen shots of the IRS.gov webpages for SAMS (the page with the questions, and the page with the template to enter the problem). Once you enter a few brief questions, you will be able to enter your systemic problem in the system and send it to TAS.

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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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 TAS.

Does anyone have any additional comments or suggestions to add about TAS or its services? 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. Please enjoy the rest of the forum.

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Taxpayer Advocate Service 2017 Moderator's Guide Installment Agreements and Allowable Living Expenses

Precursory Language: (5-10 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

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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.

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Please share with the group:

- your first name;
- how long you have been in practice;
- the average number of installment agreements you encounter in a typical month; and
- what types of returns you primarily prepare.

Now that we have a little background on everyone, let's turn our discussion to IRS installment agreements.

Main Topic Discussion

Installment agreements are an accessible way for taxpayers to meet their tax obligations, but it is not always clear that the process and implementation is ideal. We are considering this in conjunction with allowable living expense limitations, which I will refer to as ALEs, applied to some taxpayers.

Installment agreements are an accessible way for taxpayers to meet their tax obligations, but the process for establishing and implementing an agreement may not include any financial analysis, or if the process includes financial analysis, some expenses may not be allowed. In today's group, we would like to discuss your experiences with setting up installment agreements. We will discuss the various components of the process including how you determine the appropriate payments and what expenses IRS will consider when establishing a payment agreement.

Let's start out by discussing Installment agreements in general.

- 1. Generally, what are your experiences with establishing installment agreements with the IRS?**
- 2. Do you know the difference between whether a taxpayer qualifies for a streamlined installment agreement or whether non-streamlined agreement procedures must be followed?**

Probe: How do you determine if a taxpayer qualifies for a streamlined IA? Why would a taxpayer not qualify for a streamlined IA?

- 3. Which type of installment agreement do you advise your clients to pursue?**

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Probe: Why? What do you consider when advising clients about installment agreements? Do your clients consider their living expenses before agreeing to a streamlined installment agreement?

Streamlined Installment agreements

For now, let's focus on streamlined installment agreements.

4. What are your experiences with streamlined agreements?

Probe: What are the benefits of the streamlined agreements? How about the drawbacks?

Let's move on to talk about the non-streamlined agreements.

5. What are your experiences with non-streamlined agreements?

Probe: Are there advantages to the non-streamlined agreements? How about drawbacks?

Let's talk a little about your clients' ability to afford the IRS installment agreements

Affording an IA

6. Are any of your clients in IAs they cannot afford? Why can't they afford the agreements? Did the client's circumstances change after signing the agreement or did they establish an agreement that they were unlikely to be able to afford?

Probe: Describe why they could not afford the IA? Did the taxpayer base the amount on their living expenses or did they just choose the amount they had to pay to meet streamlined IA requirements? Do you see this happen in streamlined, non-streamlined, or both types of agreements?

Moderator – If participants try to discuss Allowable Living Expenses (ALEs), ask them to hold off and let them know we will discuss it a little later.

7. What do you do when you find a client cannot fulfill their installment agreement obligations?

Probe: Do you renegotiate?

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8. Do many of your clients default on their IAs? If so, why?
9. How do you decide how much your client can afford to pay in the agreement?
10. What is your understanding of the application of Allowable Living Expense (ALEs) as a factor in analyzing a taxpayer's financial circumstances for IAs?
11. Based on your experience, does the IRS conduct a financial analysis based on your client's individual facts and circumstances before establishing the IA?
12. If a client has an expense greater than an amount allowed under the ALEs, is the IRS open to considering a deviation for your client's particular circumstances? In considering personal circumstances, does the IRS routinely recognize substantiated expenses outside of the national and local standards, such as for child care expenses?

Probe: What about medical expenses beyond those allowed by the ALEs (including out-of-pocket healthcare and insurance expenses)? Other expenses?
13. Have you assisted taxpayers with problems related to ALEs? If so, what was your experience with various functions of IRS? What kinds of problems have you seen?
14. The IRS made the decision last year to decrease the ALEs in some areas. Have you seen this decision impact any of your clients?
15. Please describe any instances when you have submitted Collection appeal on behalf of your client because you felt the IRS determination of the IA amount was unreasonable.

Our last topic of conversation today will be the online installment agreement tool.

Online Payment Agreements

16. What experiences do you have submitting an online IA for your clients?
17. For those of you who have used the online tool to establish an IA for a client, approximately, what percent of the time were you successful in establishing an IA through the online system?
18. How easy is it to use the online IA tool?

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Probe: How easy is it to establish your identity and the identity of the taxpayer?
How easy is it to construct the actual IA? Does the online tool help determine what IA amount your client can afford?

19. What aspects of the online IA tool work well? Conversely, what aspects do not work well?

20. What improvements could be made to the online tool for establishing an online IA?

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.)

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 Installment agreements and allowable living expenses.

Does anyone have any additional comments or suggestions to add about IRS installment agreements or the tools for establishing an agreement? 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. Please enjoy the rest of the forum.