

Attachments to the OMB Supporting Statement: *2020 IRS Nationwide Tax Forum Focus Groups: Understanding the roles and responsibilities of a Certifying Acceptance Agent*

Moderator's Guide

2020 IRS Nationwide Tax Forum Focus Groups: Understanding the roles and responsibilities of a Certifying Acceptance Agent

Moderator's Guide

I. Welcome and Introductions:

A. Introduction of the moderator

Good morning/afternoon. My name is <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 leading a discussion to get your feedback about the roles and responsibilities of a Certifying Acceptance Agent.

B. What is a moderator?

My job as a moderator is to:

- Help guide the flow of conversation
- Make sure everyone's comments are heard
- Ensure that questions about 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. If you have any comments regarding this study, please write to: IRS, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224." **[NOTE: 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.
- Please 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.
- We would like to hear from everyone in the group, but you don't have to answer every question.
- There are no right or wrong answers in today's discussion. We expect to hear differences in how people see things.
- 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>.
- Your participation is voluntary. Therefore, at any point in time you may leave the room.
- If you have a cell phone, please turn it to silent.
- The session will last one hour.

D. Introduction of Participants

To begin, I'd like each of you to introduce yourself using your first name only, and how long you've been a Certifying Acceptance Agent.

II. Discussion

As I mentioned at the start of the session, our goal today is to gather information regarding the roles and responsibilities of a Certifying Acceptance Agent.

A. Taxpayer Experience

1. What are some of the reasons why taxpayers come to you seeking an ITIN?
2. Have you had taxpayers come to you who may have tried to get an ITIN in the past?
3. Have you had taxpayers, for whom you didn't prepare their application, come to you after receiving a notice? (e.g., suspension or rejection)
4. Do you feel taxpayers understand the ITIN notices we send?

Probe: a. Why
b. Why not?

5. What level of understanding do taxpayers have of the overall process?

Probe: a. Qualifications
b. Documentation

1. When and where original documents will be returned.

c. Credit eligibility
d. Timeframe

B. Resource Use

6. What resources do you use when you have questions about ITIN policy?

NOTE: *If external resources.*

Probe: a. Why do you use these resources?
b. What information do these resources provide that are not provided by the IRS?

7. How many of you have used the IRS ITIN website? (Record count)

Probe: a. What information were you seeking?

8. What information would be valuable to have on the ITIN website?
9. Is there specific information that could benefit new CAA's?

NOTE: *Hand out Frequently Asked Questions.*

10. Have you ever used the Frequently Asked Questions contained on the ITIN website?

- Probe: a. What questions do you feel are the most valuable?
b. What questions should be eliminated?
c. What additional FAQs should be added?

C. Interaction with Phone Line

11. How many of you are aware of the ITIN Phone Operation? (Record count)
12. How many of you have used the ITIN Phone Operation? (Record count)
13. Can you tell me about your interactions with the ITIN phone operation?

Probe: What are some of the reasons you have called?

14. Did you get the answer you needed when you called?

D. Document Verification

15. What are some of the best practices that you employ to authenticate taxpayer documents?
16. What advice would you give a novice CAA regarding authentication of taxpayer documents?

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

2020 IRS Nationwide Tax Forum Focus Groups: Understanding the roles and responsibilities of a Certifying Acceptance Agent

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 about the roles and responsibilities of a Certifying Acceptance Agent.

Are you a Certifying Acceptance Agent?

If no, Terminate

If yes, Continue

IF NO

Unfortunately, we are only recruiting preparers who are certifying acceptance agents.

Thank you for your time.

IF YES

The focus group is scheduled for one hour, and your input will help improve the information we provide on submitting W-7's.

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

**2020 IRS Nationwide Tax Forum Focus Groups:
Understanding the roles and responsibilities of a
Certifying Acceptance Agent**

Focus Group Reminder

Thank you for agreeing to participate in this CAA 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>