

**Screener Guide for
Barriers for Timely and Accurate Tax Return Filing
National Tax Forums 2020 – Focus Groups**

Hello, my name is _____ and I am an employee of the Internal Revenue Service. I am recruiting 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 feedback from practitioners who have experience with clients who filed tax returns without reporting all of their income or received a notice from the IRS regarding potential unreported income

May I ask you two qualifying questions?

Qualifying Questions:

1) Do you have any clients who received an IRS letter or notice asking about potential unreported income on their tax return?

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

If the answer is yes, ask the following question.

2) How many clients in the past two years?

If the answer is one or two, thank the practitioner for stopping to talk with you.

If the answer is three or more, then invite the practitioner to participate in the focus group.

We would like to invite you to participate in the focus group titled “Barriers for Timely and Accurate Tax Return Filing” with approximately nine other tax practitioners. Again, we want to hear your opinions, views and ideas. The session will take approximately 1 hour and will be held on **Enter Weekday** at **Enter Start Time** in **Focus Group 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 Section
SE:W:CAR:MP:T:M:S – Room 6129
1111 Constitution Ave. NW
Washington, DC 20224

**Moderator Guide for
Barriers for Timely and Accurate Tax Return Filing
Focus Group**

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

We are seeking information about practitioner experiences with clients who filed tax returns without reporting all of their income or received a notice from the IRS regarding potential unreported income. We are collecting feedback to help the IRS identify issues and assist taxpayers with filing timely and accurate tax returns.

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 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 are only using first names in this session. Please also remember to keep all information shared in this room private, including conversations and participant names. This will allow us to adhere to privacy, disclosure and security practices during this session. We ask every participant to maintain privacy for each other.

For the purposes of this focus group we are talking about your experiences with clients who filed tax returns without reporting all of their income or received a notice from the IRS regarding potential unreported income. We are not focusing on taxpayers who filed but were unable to pay on time.

Let's begin! Please give me your first name only, how long you have been preparing returns, and whether you work mainly with individuals or business owners.

Note: Go around the table or room.

Part 1: Practitioner Experiences

- 1) What questions are you most frequently asked by your clients, about IRS notices for unreported income?
- 2) Are your clients usually aware of the unreported income identified in the IRS notice?

Probe: Are you clients receiving information documents for the unreported income?

Probe: If not, why are they not receiving the information documents?

- 3) What type of income is typically unreported on your clients' tax returns?

Probe: Form 1099-MISC, Form 1099-K, W-2, spouse income

- 4) What are the reasons for your clients not reporting income on their tax returns?

Probe: What tax law confusion might be contributing to the underreporting? Are there other changes that might impact their tax situation? Shift from W-2 to Form 1099 earnings?

Probe: Is lack of funds to cover the tax bill causing your clients to reduce their taxable income in order to file and pay on time?

- 5) What type of information are your clients using to guide them on income reporting?
- 6) If clients are underreporting income due to lack of tax knowledge about filing requirements, what information do your clients need to be compliant?
Probe: Are you clients lacking access to something in particular that is preventing them from filing timely and accurate tax returns?

Part 2: Trends

- 7) In the past five years, what trends have you noticed about your clients filing timely and accurate tax returns?

Probe: What type of earned income discussion occurs with your clients when preparing their tax returns?

Probe: Do you request copies of information return documents?

8) What income reporting challenges have you noticed among specific industries?

Probe: Construction? Transportation? Real estate? Gig Economy? Service industries? Marijuana related businesses?

Probe: What elements of those industries make it more challenging?

Part 3: Suggestions for Improvement

9) What could the IRS do to help you get your clients to file tax returns timely and accurately?

Probe: What communication would you like from the IRS?

Probe: What type of assistance would you like from the IRS?

10) What recommendations do you have for the IRS when communicating with taxpayers who are trying to report income timely and accurately?

11) What can the IRS do to encourage future filing compliance for all taxpayers?

Additional Topic

We have a few minutes remaining and would like to ask you a few additional questions:

12) Are you aware of IRS Form 14157, Return Preparer Complaint, used by practitioners to refer unscrupulous preparers to IRS? (Moderator: Distribute form after discussion.)

13) What are potential barriers preventing practitioners from reporting unscrupulous preparers to the IRS?

14) How can IRS encourage practitioners to refer unscrupulous preparers to IRS on Form 14157?

Probe: Education, emails to the practitioner community?

Conclusion

15) Are there any additional comments about the topics we covered today?

Before we conclude, I would like to check with my co-moderator to see if he/she needs any information clarified for the notes.

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!