

**Screener Guide for
Improving the Collection Customer Experience and Payment Options
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 ideas, opinions and experiences from practitioners who have experience assisting clients with IRS Collection case resolution, payment plans, and installment agreements.

May I ask you two qualifying questions?

Qualifying Questions:

- 1) Have you assisted clients with IRS Collection inquiries, field visits, payment plans, or installment agreements?**

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

- 2) How many 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 “Improving the Collection Customer Experience” 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
Improving the Collection Customer Experience and Payment Options
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 experience assisting clients with IRS Collection case resolution, payment plans, and installment agreements. We are collecting feedback to help the IRS improve the Collection customer experience.

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 are 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.

Let's begin! Please introduce yourself and tell us how long you have been preparing returns.

Note: Go around the table or room.

Part 1: Collection Case Experience

1. What are the main reasons you or your clients contact the IRS to resolve a Collection account, instead of using a self-service option?
2. What are the common barriers to voluntary filing and paying compliance?
3. What are your biggest challenges in resolving collection accounts?
4. What process improvements would you suggest to efficiently resolve a collection case?
5. What tools could assist you in helping your clients stay compliant after case resolution?
6. What tools or services do you taxpayers need to stay in compliance with their federal taxes?

Part 2: Payment Plans and Installment Agreements

In this section, we'll be talking about Payment Plans and Installment Agreements. Please keep in mind an Installment Agreement is a type of long-term Payment Plan where the taxpayer agrees to pay their total debt in more than 120-days.

7. What payment plan options are you aware of for taxpayers who cannot pay the full amount they owe?
8. Where do you go for information about payment plans and installment agreements?
9. What submission methods are you aware of for payment plans and installment agreements?
10. Which parts of IRS payment plans and installment agreements are working for you and your clients?
11. Which parts of IRS payment plans and installment agreements are not working for you and your clients?
12. How does having payment plan options change your clients' future filing and paying behavior?
Probe: Help clients pay off their debt and pay their current federal taxes?
Probe: Knowing payment options encourages clients to avoid paying timely?
13. What can IRS do to help your clients stay in compliance when they cannot pay the full amount they owe?

14. What ideas do you have to help improve IRS payment plan options?

Probe: What payment plan options do you wish were available to help your clients?

15. Any other feedback on payment plans or installment agreements?

Additional Topic

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

16. What equipment do you think revenue officers need to help resolve field collection cases more efficiently?

17. What Smartphone apps do you would be helpful for revenue officers to use in the field?

Conclusion

18. 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!