

## 2020 IRS SB/SE Customer Experience, Expectations, and Needs Survey 94X Interview Moderator Guide

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### Welcome and Introductions (10 min)

Hello everyone. My name is \_\_\_\_\_ and I will be your moderator for this discussion. I work for ICF, a U.S. management consulting firm located just outside of Washington, D.C. We have been asked to speak with you today by the Internal Revenue Service or IRS as you likely know them. Right away, I want to let everyone know that I'm not an IRS employee, and I am not a tax expert. I am here to help guide the discussion as a moderator and ensure we get through the questions we have today. I want to hear your honest opinions about the topics we will discuss today. There are no right or wrong answers to the questions I'm going to ask. We'll be asking about your experiences in filing taxes as a small business owner or someone who is self-employed. We're asking these questions because the IRS wants to know more about your experience as a business taxpayer with employment tax obligations. There are no right or wrong answers, so please just relax and enjoy the discussion. The focus group will last approximately 60 minutes.

Please keep in mind that your participation in this discussion is completely voluntary. If for any reason you wish to leave the discussion, you may.

This session will be audio recorded. This allows us to capture everything that is being said today, and we will include the information in a report to our client. Your responses will only be reviewed by the project team.

Before we begin, did you review the informed consent that was sent in your invitation to this interview?

If YES: Obtain verbal consent to record interview and ask if they have any questions.

If NO: I'd like to go over the informed consent. [Obtain verbal consent to record interview and ask if they have any questions].

INTERVIEWER: VERBAL CONSENT TO PARTICIPATE MUST BE RECORDED.

I also am required to let you know that 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.

Your participation in this interview is completely voluntary, and everything that you say will be kept private. We will not use your name in any report so feel free to tell me what you think.

If at any point during the interview you wish to stop, you may do so. We greatly appreciate any feedback you have to offer us. Please speak loudly and clearly so that our microphones can pick up your voice.

[IF APPLICABLE] There are people who are listening into the discussion. Some are coworkers of mine listening in to take notes on the discussion. Others are from the IRS and are simply listening to hear things firsthand before the report comes out; they have all signed an observer confidentiality agreement.

### **General Understanding**

We're here today because the IRS wants to know more about your experience as a business taxpayer with employment tax obligations. I want to get your candid opinions, ideas and feedback on the topics we are going to discuss.

Are there any questions before we get started?

### **Topic 1: Starting your business (15 minutes)**

1. To get us started, what is the first step you remember taking once you decided to open a business?
  - a. Were there specific questions you needed to answer?
2. Who (If anyone) helped you the most when you were setting up your business?
  - a. Was it a friend/family member, financial representative, preparer/accountant/CPA, etc.?
  - b. What made their assistance so valuable?
3. How did you find out that you needed to apply for an EIN?
4. When you initially applied for your EIN, do you remember what method you used to apply? (Mailed SS4, Faxed, online, other \_\_\_\_\_)
  - a. *If yes*, do you have any specific thoughts about that process based on your experience?
5. After you applied for your EIN, you should have received a notice (CP 575) that confirmed your EIN and provided instructions about what next steps you needed to take with the IRS. Do you remember receiving that notice?
  - a. *If yes*, does anything stand out in your memory about that notice?
6. Do you currently have employees?
  - a. Did you indicate that you had employees when you first set up the business?
  - b. Have you ever filed Form SS-8 for the IRS to determine if you had employees?
    - i. *If yes*, describe your experience with the IRS.
  - c. What do you wish you had known about classifying workers as employees when you first started your small business?
  - d. Have you ever been subject to fines, penalties, or audits for treating employees as non-employees?
    - ii. *If yes*, please describe your experience.

### **Topic 2: Employment Tax Obligations (25 minutes)**

7. Who prepares and files your business taxes? You or someone else?

PROBE: Do you use an accountant, tax preparer, payroll service, Reporting Agent, or other third-party?
8. How do you know the filing and deposit requirements for your business?
  - a. How often are you required to file employment taxes? Annually or quarterly?
9. Are you enrolled in the Electronic Federal Tax Payment System (EFTPS) to make tax payments online or over the phone?
  - a. *If yes*, how was your experience enrolling and using EFTPS.
  - b. *If no*, why were you unable or unwilling to use EFTPS?
10. Is your business required to make Federal Tax Deposits on a semi-weekly, monthly, or quarterly schedule?
  - a. *If yes*, who deposits employment tax payments on behalf of your business? You or someone else?

- b. Describe how easy or difficult it was to determine your deposit schedule.
  - c. Do you file and pay all of your business taxes using the same methods?
    - i. *If someone else files or makes tax payments-* Are there any challenges associated with outsourcing your employment tax duties to a third party?
    - ii. *If taxpayer files or makes their own tax payments-* Are there any challenges associated with handling employment tax duties on your own?
11. Have you ever been subject to fines, penalties, or audits related to employment tax payments?
- a. *If yes, please describe your experience.*
12. Are any of your employment tax forms filed by paper?
- a. *If yes, what makes it inconvenient to e-file?*
13. Are any of your employment tax forms filed electronically?
- b. *If yes, are there any challenges associated with filing your employment tax forms electronically?*
  - c. Did you submit the forms yourself or did a tax professional e-file for you?
    - i. *If tax professional e-filed-* Are there any challenges associated with using a tax professional who is an Authorized IRS e-file Provider?
    - ii. *If taxpayer e-filed on their own-* The software you used should have given the option to apply for an online signature PIN. Was this process easy to complete?

### **Employment Tax Knowledge (10 minutes)**

14. What do you wish you had known about taxes when you first started your business?
15. Are you receptive to outreach from the IRS? For example, there is a tax law change that applies to you, should the IRS actively reach out to tell you about this change?
- a. *If yes, what is the best method to reach you?*
  - b. *PROBE: When should the IRS proactively communicate with business owners? At the start-up of businesses? Quarterly? Annually?*
16. What else can the IRS do to assist business owners in understanding and meeting their Employment Tax obligations?

### **Closing**

That's all the questions I have for you today. On behalf of the IRS, thank you again for your time today. Your feedback is extremely valuable.