

**Moderator Guide for  
IRS Field Compliance Safety and Impersonation  
Focus Groups  
TM10331**

Hi! My name is \_\_\_\_\_ and I'm a focus group moderator from Fors Marsh Group. (This is my co-moderator \_\_\_\_\_.)

We are seeking information from individuals who have received field visits from IRS Revenue Agents and/or Revenue Officers. We want to gather feedback on the expectation of a federal officer when making contact in the field at your residence or business. This will help the IRS with their effort to improve employee and taxpayer safety during field visits.

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. I will be referring to an 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 of the 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:

- 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-moderators 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.
- 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. Participation in this focus group is voluntary, and we estimate the length of the session will be one hour. 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

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## Warm Up

Please remember to keep all information shared 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 give me your first name only, and what state you are in. Do you live in a rural or urban area?

The IRS manages audits and collection action either by mail or through an in-person interview. The interview may be at an IRS office (office visit) or at the taxpayer's home, place of business, or accountant's office (field visit) which could include an unannounced visit. Today, we'll be talking about field visits and specifically those taking place at a taxpayer's home or place of business.

Let's start with the first section.

### Section 1 – Expectations and Experiences

1) When an IRS employee visited you how did you confirm they were authentic?

**Probes:**

- i. What type of ID did the IRS representative provide you?
- ii. Did you ask to see their badge and they provided it?
- iii. Did you just not answer the door and deal with it later?

2) If you use the service of a tax preparer, what advice did you get about authenticating IRS employees?

3) Was the IRS employee what you expected? Why or why not?

**Probes:**

- i. How were they dressed?
- ii. Do you expect IRS employees to show up in pairs?
- iii. What type of vehicle were they driving?
  1. Do you expect that the vehicle would have a government license plate?
- iv. Did the IRS employee leave a calling card (Form 2246)?

### Section 2 – Identity Verification

4) Did you believe the identity of the IRS employee initially?

**Probes:**

- i. What was your initial reaction to someone saying they are an IRS employee?
- ii. Did you call your POA?
- iii. Did you use the IRS phone verification?
- iv. Did you call the police?
- v. Did you deny them access?

5) What can IRS do to improve the authentication process?

**Probes:**

- i. What type of ID was shown to you?
  - ii. Was the RO/RA familiar with you tax account information?
    - 1. If not, would the extent to which the RO/RA is familiar with your tax account, influence the employee's authenticity?
  - iii. Would a .gov website to verify authentication of IRS employee help?
  - iv. Should the IRS have a PIN verification using IRS.gov (IRS employee would have a PIN assigned to them and the taxpayer could input it into IRS.gov to verify the IRS employee's identity)?
  - v. Should the IRS phone verification number be provided prior to arrival? (In IRS correspondence?)
- 6) What would assure you that the IRS employee at your door is authentic [appearance, credentials, conversation]?

**Probes:**

- i. What would make you comfortable that they are who they say they are?
- ii. How do you expect an IRS employee to present themselves?
- iii. What type of attire?
- iv. What kind of ID/badge do you expect an IRS employee to have?
- v. What should IRS credentials look like? Should they have a metal shield/badge similar to other civil investigative officers?
- vi. How do you believe they would verbally interact with you?
- vii. Government or Personal car?

**Section 3 – Suggestions for Improvement**

- 7) What recommendations do you have for the IRS when communicating with taxpayers about face-to-face visits?

**Probe:**

- i. What is the best way to hear from IRS?

- 8) What information would you like to hear from IRS regarding employee verification?

**Probe:**

- i. How would you like this information delivered?

**Section 4 – COVID-19 Situation**

- 9) What are your concerns with face-to-face contact during or after the COVID-19 situation?

**Probes:**

- i. Are you willing to speak to an IRS employee face-to-face?
- ii. Would you be willing to speak to an IRS employee who is wearing a mask?

- 10) How would you like to identify an IRS employee as being authentic, over the phone?

**Probe:**

- i. What information would you disclose?

**Conclusion**

11) Is there anything else you would like to share related to safety issues and the topics we covered today?

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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!