

# TAS 2018 Tax Forums Moderator Guide

## Exploring Practitioners' Need for and Use of IRS Services

**Precursory Language:** (5-10 minutes includes: introduction, purpose statement, focus group interviewing / moderating, ground rules and warm-up)

### Introduction

Hi! My name is \_\_\_\_\_ and I work for the Taxpayer Advocate Service, an independent organization within the IRS. The Taxpayer Advocate Service (TAS) helps practitioners and taxpayers resolve problems with the IRS and recommends changes that will prevent problems. I would like to welcome you to this focus group and thank you for your participation.

### Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions concerning the IRS Services. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last no more than 80 minutes, and we will explore your thoughts and experiences with IRS audits.

### Focus Group Interviewing & Moderating

I would like to start out with a show of hands from those of you who have participated in a focus group before....Thanks! For those of you who don't know, a focus group is simply a qualitative research tool that uses a group interview learn participants views, ideas, and opinions about a selected topic.

As the moderator, my job is to: help guide the flow of conversation, make sure everyone's comments are heard, and ensure questions about various topics areas are covered during our session. I will make sure that each of you has an opportunity to share your thoughts and experiences as we work through our questions.

### Ground Rules

Let's go over some ground rules:

- **There is no right or wrong answer.** Everyone's opinion is valuable so I'd like everyone to participate. If you find yourself having a different opinion from the rest of the group, I need to hear it, because you represent a number of people in the real world who don't happen to be here to support your view. I also ask that we respect the opinion of everyone, even if we strongly disagree. We are not here to reach an agreement or make any final decisions.
- We will be here about 80 minutes. I will be **watching our time and directing our conversation.** At times, I may need to interrupt the conversation and move

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on to a different topic since our time is limited and we have a lot of material to cover.

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- We will be **recording this session**, because it's hard to listen to your comments and capture everything, and we are conducting similar groups in four other cities. We will write a report summarizing the groups and the recordings will be used to refresh our memories and to make sure that we accurately present your ideas and opinions in the report. **(No names will be used in the report)**. Once the report is written, the recordings are destroyed.
- There will be **no formal break** due to the group just lasting 80 minutes; however, if you need to stretch, go to the restroom, or walk around a little, please feel free to do so but please come back quickly. Your comments are very important to us.
- Please **silence any cell phones** and/or other devices.
- One last item, as a government agency we are required to obtain approval to gather information from you. The Office of Management and Budget approved this research effort. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimate associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

#### **Warm-Up / Introductions**

Some colleagues are assisting me today so I can focus on our discussion. Let's begin our discussion by going around the table and introducing ourselves.

Please share with the group:

- your first name;
- how long you have been in practice;
- the average number of returns you prepare per year; and
- what types of returns you primarily prepare.

Now that we have a little background on everyone, let's turn our discussion to your need and use of the IRS's Services.

#### **Main Topic Discussion**

In today's discussion, we will explore your thoughts and use of, and experiences with, the IRS's Service Offerings. In this group, we will explore your experiences with different service tasks, delivery channels, and whether you prefer different channels for

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certain types of service tasks over others. The focus will center around current offerings and questions about your likeliness to use delivery mechanisms under development.

*Note to moderator: In this first section we want to know the participants primary service needs (forms, tax law assistance, payment, etc.) regardless of how they obtain that service. We also ask about their overall preferred delivery method such as telephone, online, TAC, etc. Again, they are general preferences without regard to the method or service, depending on the question.*

*In the next section, we will explore if participants prefer one delivery method for a certain service need and another method for a different service need. While we have separated the questions, if the discussion flows into the service by delivery channel, go with it, making sure to cover both approaches and then you may skip the next question. Please capture the specifics on the need, the delivery mechanism, and how they want to obtain a particular service.*

- **What types of assistance do you need most frequently from the IRS?**

Probe: (forms, transcripts, tax law questions, return preparation, notice, payment (getting info, making payment, or setting up payment agreement), etc.)

- 
- **How do you generally prefer to get assistance from the IRS? What delivery channel?**

Probe: telephone, website, in-person, other.

*For those who visited TACs, ask the following*

- **What are your thoughts about current TAC operations? Why do you prefer this deliver channel, is it related to your familiarity with the channel or are you avoiding other channel options, or for some other reason? Please elaborate.**
  
- **When was the last time you visited a TAC? Were you required to make an appointment? Has the IRS appointment policy affected your ability to obtain the service you need? If so, how?**

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Probe: experience with payments or submitting returns, etc.

*For those who prefer Telephones, ask the following*

- **Why do you prefer this deliver channel, is it related to your familiarity with the channel you are using or are you avoiding other channel options, or for some other reason?** Please elaborate.

- **What are your thoughts on the Practitioner Priority Service Telephone Line?**

Probe: Do you use this line? What was your experience, wait times, ability to get question answered, etc.

*For those who prefer website, ask the following*

- **Why do you prefer this deliver channel, is it related to your familiarity with the channel you are using or are you avoiding other channel options, or for some other reason?** Please elaborate.

- **What are your thoughts on the Practitioner Priority Service online services?**

Probe: Do you use the services? What was your experience, availability, ability to get question answered, etc.

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*Note to moderator: this section attempts to discuss the use of various delivery channels for a specific service. If this was discussed in the previous section, you may skip the next question or just elaborate on the prior discussion. We are looking to see if they prefer to use one delivery method for one type of service need and another delivery method for a different service need. Please get specifics on the need and how they want to obtain the service.*

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- **Do you prefer different channels for different service needs? What types of items are you able to do yourself through self-help options such as the internet? What types of issues require personal assistance? Please elaborate.**
  - **Are you able to get assistance for all the items you need? What services would you like to see that are not currently available? If more services available, would you use?**
  - **How do you think you will want to obtain services in the future?**
- 

*Note to moderator: this final section may be skipped or cut short if you are running out of time.*

- **How many of you have used IRS online account services for your clients? (Show of hands) How comfortable are you when these IRS electronic account services? What services are offered and which ones do you use?**

Probe: Some examples include: Transcript or copy of return, payments through EFTPS (electronic funds transfer payment system), check clients' account and interact with IRS, etc.

**Wrap-up Language & Question:** (5 minutes includes closeout language and one question to ensure that we did not omit any topics or areas that participants feel should have been covered.)

I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback they have pertaining to the IRS's Services or anything we have discussed here.

Quickly, summarize topics covered and ask the following:

**Are there any topic areas that we - as a group - should have covered, but did not?**

**Note: proceed around the room one more time.**

**Thank you for participating in our focus group! You have provided a lot of insight and we appreciate your willingness to share your knowledge with us. Please enjoy the rest of the forum.**

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## TAS 2018 Tax Forums Screener Guide – Experience with IRS Audits

Hello, my name is \_\_\_\_\_ and I am an employee of the Taxpayer Advocate Service (TAS). I am recruiting tax practitioners to participate in a focus group that we will be holding at this tax forum on IRS audits. The group will discuss participant's experiences with various types of IRS tax return examinations. Our group will last 80 minutes or less, and is scheduled during the lunch break so you will not need to miss any presentations. Are you interested in participating in our focus group discussion?

### 1. What types of returns do you prepare in your practice?

- |                          |                             |
|--------------------------|-----------------------------|
| <input type="checkbox"/> | Individual Tax Returns      |
| <input type="checkbox"/> | Business Tax Returns        |
| <input type="checkbox"/> | Other Tax Returns (specify) |
| <input type="checkbox"/> | Do Not Prepare Tax Returns  |

### 2. Have you represented a client in an audit or had a client who was audited in the last 2 years?

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Yes   |
| <input type="checkbox"/> | No ( <i>thank them for their time and explain they do not qualify, we want participants with audit experience</i> ) |

### 3. What types of audits have you been involved with in the last 2 years? (*Invite a mix of audit types – office and field maybe more difficult to find*)

- |                          |                                    |
|--------------------------|------------------------------------|
| <input type="checkbox"/> | Correspondence                     |
| <input type="checkbox"/> | Field (your or your client's site) |
| <input type="checkbox"/> | IRS Office                         |

### 4. Are you interested in sharing your audit experience in our focus group?

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Yes ( <i>invite participant – try to get a mix of experience levels</i> ) |
| <input type="checkbox"/> | No ( <i>thank them for their time but do not invite to participate</i> )  |

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**Obtain a mix of preparers for each group** (*audit type, gender, age, type of preparer*).

*Place the preparer's name on the list and hand them a badge flag (to identify them as a Focus Group Participant). Remember to give the participant a reminder card with the time and location of the focus group.*

**Thank you for agreeing to participate and sharing your opinions!**

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Now that we have a little background on everyone, let's turn our discussion to the IRS Audit process.

### Main Topic Discussion

In today's discussion, we will explore aspects of and experiences with the IRS Audit Process. I may use the words Examination, Exam, or Audit interchangeably to describe the process. We will talk about different types of audits and your opinions and

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experiences for items such as returns selected for audit, auditor knowledge and experience level, and how well the auditor explained the issues.

- **Please describe your experience with the different types of IRS return examinations – correspondence, field, and office.** (correspondence = by mail, field = in your or your client's office, office=IRS facility)
- **Are you able to tell why the return was selected for audit? What are the most common reasons?** Probe: Topic, return, industry, etc.
- **What types of issues were covered in the examinations? How many issues do the audits cover? How did the examination topics vary by type of audit? How difficult is it to get an in-person audit?**

Probe: how do you go about requesting an in-person audit? Has your request ever been denied? If so, for what reasons?

- **How would you rate IRS's job of choosing returns to audit? Does the IRS explain to the taxpayer the issues to be audited?**

Probe: Did the IRS examiner have an audit plan? Did they share the plan with you? Did you request a copy of the plan?

- **Overall, what is your impression of IRS's audit coverage over the last several years? Has coverage improved or declined?**

Probe: Do your clients ever comment on this? Has it affected your clients' attitudes toward their tax return?

- **How well does the IRS handle the exam correspondence you send in?**

Probe: For example, does the IRS respond appropriately and timely to correspondence? Did the IRS process and use the information you submitted? In a timely manner?

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- **How would you rate the quality of the audit? Why? How knowledgeable was the auditor about the topic? Please describe your experiences with these audit interactions.**

Probe: Did the auditor know what he or she was doing, was he or she aware of relevant tax law and issues, identify all issues, get tax correct, etc.

- **How well do IRS personnel explain the issue and the law under review, and educate the taxpayers about how to correctly address/report?**

**Wrap-up Language & Question:** (5 minutes includes closeout language and one question to ensure that we did not omit any topics or areas that participants feel should have been covered.)

I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback they have pertaining to the IRS Examination process.

Quickly, summarize topics covered and ask the following:

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