

**Screener Guide for
Bringing Taxpayers Back Into Filing Compliance
National Tax Forums 2019 – 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 tax payers who did not to file returns on time.

May I ask you two qualifying questions?

Qualifying Questions:

1) Do you have experience helping clients with filing compliance issues?

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

2) Have you had at least 10 clients with filing compliance issues in the past three years?

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

If the answer is yes, then invite the practitioner to participate in the focus group.

We would like to invite you to participate in the focus group titled “Bringing Taxpayers Back Into Filing Compliance” 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 ____(day)___ at ____(time)___ in 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
Bringing Taxpayers Back Into Filing Compliance
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 taxpayers who have not filed required tax returns for a period of time. We are collecting feedback to help the IRS identify and help these taxpayers begin filing again.

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 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:

- 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 only need to know your FIRST name before you speak so we can make sure everyone is equally engaged in the discussion. 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.

[Note to moderator describe our definition of filing compliance to group]: For the purposes of this focus group we are talking about your experiences with taxpayers who failed to file their tax returns on time. 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 commonly asked regarding filing requirements?

Probe: What do you wish your clients knew about filing requirements?

2) What percentage of your clients request help filing late returns?

Probe: What types of returns?

Probe: *If response indicates business returns:* what size of business?

3) What prompts your clients to seek out your help filing late or nonfiled returns?

Mandatory Probe: Were they contacted by the IRS?

If yes: what was the method: mail, phone, in-person that caused them to seek your assistance?

If no: how often do they come without IRS contact?

4) What do you see as the original barriers which prevented your clients from filing their tax returns?

5) After not filing for a while, what are the barriers for your clients getting back into filing compliance?

6) What could the IRS do to help you get your clients back into filing compliance?

Probe: What communication would you like from the IRS?

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

Part 2: Trends

7) Besides filing history, what differences do you see between your clients with tax filing issues and your clients who file on time?

Probe: Do you help maintain records, prepare the forms, file forms with IRS, and/or mail forms for these clients?

Probe: Do these clients typically use payroll or bookkeeping services?

8) What trends in non-filing have you noticed with your clients in the past five years?

Probe: Life events? (Young adults, marriage, divorce, children, retirement, illness, death)

Probe: New vs established businesses?

Probe: Small vs large businesses?

Probe: Gig economy (such as ride-sharing independent contractors)?

9) What filing compliance challenges have you seen 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

10) What actions could the IRS take to help non-filers get back into filing compliance?

11) What recommendations do you have for the IRS when communicating with taxpayers trying to get current with filing requirements?

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

13) As a practitioner, what information would you like to receive from IRS regarding non-filers?

Probe: How would you like this information delivered?

Conclusion

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

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!