

**Screener Guide**  
**IRS Field Impersonation and Safety**  
**Nationwide Tax Forum 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 have received field visits from Revenue Agents and/or Revenue Officers.

May I ask you two qualifying questions?

Qualifying Questions:

- 1) Do you have experience helping clients after a visit with an IRS field employee (Revenue Agent or Revenue Officer)?**

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

- 2) Have you had at least 10 clients that received a field visit from an IRS employee 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 “IRS Field Impersonation and Safety” 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 61291111 Constitution Ave. NW  
Washington, DC 20224

**Moderator Guide for  
IRS Field Impersonation and Safety  
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 taxpayers who have received field visits from Revenue Agents and/or Revenue Officers. As tax professionals who often help these types of clients, we want to gather feedback from you on your clients' expectation of a federal officer in the field. This will help our 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. 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 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.

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## Warm Up

Please 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 give me your first name only, and whether you work mainly with individuals or business owners.

Note: Go around the table or room.

### **We will be covering four sections today:**

Client Expectations and Experiences  
Identity Verification  
Suggestions for Improvement  
Online Services

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) What do your clients commonly ask about IRS field employee visits?

Probe: What do you wish your clients knew about IRS field visits?

2) What are your clients' initial expectations of an IRS employee who shows up at their door for a field visit?

Probe: Appearance? Credentials? Conversation?

3) What were your clients' experiences with field employees?

Probe: Were the employees what your clients expected?

Probe: Appearance? Credentials? Conversation? Vehicle (personal vs. government)?  
Calling card (Form 2246)?

### **Section 2 – Identity Verification**

4) What did your clients do if they did not believe the identity of the IRS employee?

Probe: Called POA? Used the IRS phone verification? Called police? Denied access?

5) What would assure your clients that IRS field employees are who they say they are?

Probe: What kind of ID? Did it appear authentic? Prefer a badge like law enforcement?

Probe: What type of attire? Government or Personal car?

Probe: PIN verification using IRS.gov (RO would have a PIN assigned to them and the taxpayer could input it into IRS.gov to verify the RO's identity)

### **Section 3 – Suggestions for Improvement**

6) Are there any differences in the way a Revenue Officer should present themselves compared with a Revenue Agent?

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

8) As a practitioner, what information would you like to hear from IRS regarding employee verification?

Probe: How would you like this information delivered?

Optional Questions, if time permits:

### **Section 4 – Online Services**

We have a few minutes remaining, we would like to briefly discuss IRS.gov online tools.

IRS provides several online tools through IRS.gov to assist taxpayer and practitioners. Examples include:

- a. Payment Agreements
- b. Direct Pay for Balance Due
- c. Getting a Transcript
- d. Getting a Balance Due Amount
- e. Where's my refund?

9) By a show of hands, how many of you have used at least one of these online tools?

Note: Moderator – please record the count.

10) For those of you who have used one of the online services, how did you learn about it?

Probe: Press releases, social media, You Tube, Google search?

Probe (Only if a large number of practitioners have not used at least one online service): Why have they not used an online tool? Are they aware of the online services?

11) Knowing these services are available online, how do you decide whether to use the online tools or call IRS?

Probe: How would you like this information delivered?

12) What barriers might prevent you or your clients from using the online tools?

Probe: Difficulty with the online authentication process, concerns regarding security?

13) What might IRS do different, to encourage you and your clients to use the online tools, rather than calling the IRS?

## **Conclusion**

14) Are there any additional comments about 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!