

TAS 2019 Tax Forums Moderator Guide

Exploring Practitioners' Understanding and Responses to Math Error Notices

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 math error notices. We will examine the current IRS CP11 math error notice and then examine a redesigned CP 11 math error notice. Our group will last about 60 minutes 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 |

If the response is that the potential participant does not prepare individual returns or that they do not prepare any tax returns, thank them for their time and explain they do not qualify for this focus group.

2. Have you represented a client or assisted a client with a math error notice in the last two 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 experience with math error notices</i>) |

3. Are you interested in sharing your math error experiences 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>) |

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.

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Purpose Statement

TAS values your opinion and wants to gather your thoughts and perceptions concerning the IRS math error notices. This focus group is one of several focus groups convened at each of the five tax forums. Our discussion today will last about 60 minutes, and we will explore your thoughts and experiences with IRS math error notices, including comparing an existing IRS math error notice to a redesigned math error notice.

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 to 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 several 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.

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- We will be here about 60 minutes. I will be **watching our time and directing our conversation**. At times, I may need to interrupt the conversation and move on to a different topic since our time is limited and we have a lot of material to cover.
- Please **speak loudly and clearly, one-at-a-time**, and avoid side conversations.
- 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 60 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 experience with IRS math error notices.

Main Topic Discussion

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In today's discussion, we will explore your thoughts about IRS math error notices and your experiences when responding to these notices. We will also examine the IRS's current CP11 math error notice and compare it with a resigned math error notice.

Note to moderator: In this first section we want to know the participants experience with math error notices, as well as any responses that may have been required. In the next section, we will obtain tax preparer thoughts about the existing CP11 notice. The third section will ask the same questions as the previous section but will concern a TAS redesign of CP11. Finally, the participants will be asked to compare the two notices.

Which math error notices in particular (math error notices that created an additional balance due, an additional refund, or had no effect on the tax due) have you worked on with clients? What was that experience like for your client?

Probe: Describe specific difficulties you or your client had with understanding the notice?

Probe: Please describe any problems you encountered with the notice or the steps you or your client needed to take in response to the notice?

In this next section, we will explore the practitioners' thoughts and opinions with the existing IRS CP11 math error notice as well as their thoughts and impressions of a redesigned math error notice. Please capture the specifics.

[Show the first page of the IRS's CP11.] What impressions do you have about what this notice is about after looking at the first page?

Please describe your thoughts when seeing this first page.

Probe: What about the notice first draws your attention?

By a show of hands, how many of you believe the specific nature of the math error is clear on the notice?

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Probe: Please ask the participants to describe the error.

After reading the first two pages of this notice, by a show of hands, how many of you believe you understand the intent of the notice?

Probe: Please describe your understanding of the intent of the notice.

Probe: Please describe the next steps.

If a taxpayer doesn't agree with the IRS's math error determination, please describe the actions the taxpayer must take.

Are the consequences of taxpayer inaction clear (show of hands)?

Probe: Please describe what happens if the taxpayer does nothing after receiving this notice?

After reading this notice, please describe what rights taxpayers have.

[Show the first page of the TAS redesigned CP11.] What impressions do you have about what this notice is about after looking at the first page?

Please describe your thoughts when seeing this first page.

Probe: What about the notice first draws your attention?

By a show of hands, how many of you believe the specific nature of the math error is clear on the notice?

Probe: Please ask the participants to describe the error.

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After reading the first two pages of this notice, by a show of hand, how many of you believe you understand the intent of the notice?

Probe: Please describe your understanding of the intent of the notice.

Probe: Please describe the next steps.

If a taxpayer doesn't agree with the IRS's math error determination, please describe the actions the taxpayer must take.

Are the consequences of taxpayer inaction clear (show of hands)?

Probe: Please describe what happens if the taxpayer does nothing after receiving this notice.

After reading this notice, please describe what rights taxpayers have.

What did you find good or bad regarding the design of each notice?

Probe: What did you find good or bad about the way the notices were organized?

Probe: What did you find good or bad about the wording of the notices?

Probe: Please rate the overall clarity of these two notices on a scale of 1-10.

Which notice did you find to be more helpful than the other?

Probe: Why?

What aspects of either notice confused you?

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Probe: If so, what was confusing?