Attachments to the OMB Supporting Statement: *2019 IRS Nationwide Tax Forum Focus Groups: Mis-Directed Payments*

<u>Moderator's Guide</u>

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Mis-Directed Payments

Moderator's Guide

I. Welcome and Introductions:

A. Introduction of the moderator

Good morning/afternoon. My name is <first name> and I will be your moderator for this session. I work for the Internal Revenue Service as a Supervisory Tax Analyst. Today I will be leading a discussion to get your feedback on mis-directed payments.

B. What is a moderator?

My job as a moderator is to:

- Help guide the flow of conversation
- Make sure everyone's comments are heard
- Ensure that questions about the topic are covered

You will see me referring to this outline during our session. The outline includes all issues I need to raise with the group, and helps me keep the discussion on track. It is important that we cover all the issues. Therefore, I may have to break off the conversation in order to move on to another area in the guide.

C. Ground Rules

Before we begin, I'd like to review some ground rules for today's discussion.

- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project is 1545-1349. If you have any comments regarding this study, please write to: IRS, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224." [*NOTE: Post this bullet on newsprint/white board for each session*.]

- There are no known risks to you for taking part in this focus group session. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your comments, nor will it appear in any written reports or publications.

- Please speak just one at a time so everyone has a chance to participate.

- Please don't engage in side conversations-- we need for everyone to hear what the others are saying and for everything that's said to be heard.

- Sometimes I'll go around the table and ask everyone for their input. At other times, I will just open a topic for general discussion.

- We would like to hear from everyone in the group, but you don't have to answer every question.

- There are no right or wrong answers in today's discussion. We expect to hear differences in how people see things.

- Feel free to disagree. The purpose of a group session is for us to learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.

- If anyone needs to use the restroom, they are located <specify>.

- Your participation is voluntary. Therefore, at any point in time you may leave the room.

- If you have a cell phone, please turn it to silent.

- The session will last one hour.

D. Introduction of Participants

To begin, I'd like each of you to introduce yourself using your first name only, tell us where you are from, and how long you've been a tax preparer.

II. Discussion

As I mentioned at the start of the session, our goal today is to gather information regarding the communication and requirements for mailing tax payments.
   A. Communication

1. How did you learn about addresses for mailing tax payments?

2. What sources did you use to learn about mailing tax payments?

3. How is the communication regarding mailing of tax payments?

4. Do you think IRS should use a different approach when communication about addresses changes for mailing tax payments? What kind of approach?

5. Were there any communications that were helpful?

B. Understanding new requirements

1. What resources were used to understand the changes?

2. What resources would have help with understanding?

3. Which resources used (if any) were the most helpful and why?

C. Implementation

1. What was your experience implementing the changes?

2. What resources would have help with implementation?

D. Client reaction

1. Were your clients aware of the mailing addresses changes before they came to your office?

2. What could the IRS have done to help your clients prior to them coming to your office?

3. How do you share mailing of tax payments with your clients?

III. Closing

Thinking about our discussion this morning/afternoon, is there anything else you would like to share regarding any of the topics we discussed.

Thank you very much for coming and sharing your ideas with us—we really appreciate your time.

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Recruitment Script

Hello, my name is _____. I work for the Internal Revenue Service and I'm recruiting tax professionals to participate in a focus group. May I speak with you for a couple minutes?

The purpose of the session is to gather information from tax professionals about how the IRS can improve their communication strategies regarding the mailing addresses for tax payments.

Are you familiar with the appropriate mailing addresses of paper payments using United States Postal Service (USPS) versus Private Delivery Service Companies?

> If no, Terminate
> If yes, Continue

IF NO
Unfortunately, we are only recruiting preparers who are familiar with these items. Thank you for your time.

IF YES
The focus group is scheduled for one hour, and your input will help improve mis-directed payments.

Your participation in the focus group is completely voluntary and is scheduled for <date>, <time>, and will be held at <location>.

Are you interested in participating?

> *If the tax professional agrees to participate, provide a reminder sheet containing the focus group date, time and location.*

> *If the tax professional does not agree to participate, thank them for their time.*

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Focus Group Reminder

Thank you for agreeing to participant in the Mis-directed payment focus group. For your convenience, we have listed the date, time and location of the session below.

Focus group date: <date>
Focus group time: <time>
Focus group location: <location>