

2019 UNDERSERVED TAXPAYER FOCUS GROUPS
Moderator's Guide

Group #1	Underserved Taxpayers	East Rutherford NJ	Date & Time TBD.....1	...000
Group #2	Underserved Taxpayers	East Rutherford NJ	Date & Time TBD.....2	

FOREWORD TO MODERATOR: IT IS IMPORTANT TO STAY ON SCRIPT AS MUCH AS POSSIBLE AND HANDLE EACH GROUP IN A SENSITIVE MANNER BY PLACING YOURSELF IN THEIR SITUATION – REFERRING TO THE GROUP AS “WE/US” AS OPPOSED TO “YOU” WHEN SPEAKING TO THEM ABOUT PROBLEMS WITH THE IRS.

MODERATOR INTRODUCTION & DISCLOSURE (2-3 minutes)

- **Moderator’s Introduction & Ground Rules:** Hello, I’m (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we’re together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let’s all talk as we have something to say, but also be respectful of others as they try to talk too.
- **Disclosure:** Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion – looking for ways that the TAS can better assist you with filing taxes. Your participation is voluntary and we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is [TBD]. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address?
- (IF YES, ADDRESS IS...) *Internal Revenue Service, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.*
- **Objectives:** All of you were invited here today because you are Taxpayers and we want you to share with us your current and past experiences with the IRS. Please keep in mind that what you say here tonight will in no way be associated with you personally. The conversation will be video-recorded, and I do have some colleagues observing behind the glass.

RESPONDENT INTRODUCTION (10 minutes)

- First, let’s go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about your family situation, what you do for a living, how you do your taxes – by yourself, with help from family/friends, or with a professional preparer. Let’s go around the room.

PAST IRS EXPERIENCES (35 min)

- **All of us here tonight share two specific experiences:** (1) we have ALL had our problems with the IRS; and (2) when we encountered these problems, we did NOT receive the help of a specific organization within the IRS called the Taxpayer Advocate Service. With that in mind, I would like each of you to describe the process by which you have attempted to resolve your specific problem(s), be it a phone call made, forms filed, hiring a tax professional or attorney, etc. (NOTE: WE ARE NOT PROBING PARTICIPANTS FOR DETAILS OF PROBLEMS SINCE THEY MAY BE TOO PERSONAL FOR A GROUP ENVIRONMENT. INSTEAD, WE WILL LET THEM TALK TO THEIR OWN COMFORT LEVEL AND PROBE WHERE SENSITIVITY PERMITS.)

Probes:

- Thinking about how you tried to resolve your issue, what did you do first / where did you go? What specifically made you start there? What were you hoping to find by starting there?
- How many more steps did the process take to resolve your issue? Can you take me through the different steps?
- What was the best thing about the approach you used? What would you do differently?
- Can you describe how you felt as you were going through this process? What made it great? What would have made it better?
 - What was most helpful?
- Was there a resolution? What did that look like?
- Overall, how would you describe this experience to someone who hasn't been through it before?
- What could have been improved about the experience itself? What would have been helpful for you at the time?
- **Even though you haven't used the Taxpayer Advocate Service, have any of you gone to other departments of the IRS? What were your experiences with those departments / can you describe what that was like?**
 - How have those experiences impacted how you think about the IRS?
- **Based on experience, how would you handle future problems encountered with your tax return?**

TAS AWARENESS & PERCEPTIONS (35 min)

- **Think back to before we contacted you and asked you to come here. Even though you had not been to the IRS's Taxpayer Advocate Service for help with your tax problem, had you heard of the Taxpayer Advocate Service before that interview?**

Probe Those Who Are Not Aware:

- Based on the name, what would you expect this service to do? What would they offer? What makes you say that?

Probe Those Who Claim Prior Awareness:

- What is the Taxpayer Advocate Service?
- Where or how did you hear about it?
 - Did you consider using this service when you had a problem? Why? Why not?
- **Let me read a brief description of the Taxpayer Advocate Service. Please listen carefully, as after I have read the description I will have some questions for you.**

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service that helps Taxpayers and protects Taxpayer rights. Its job is to ensure that every Taxpayer is treated fairly and that Taxpayers know and understand their rights under the Taxpayer Bill of Rights. The Taxpayer Advocate Service helps Taxpayers resolve problems that they can't resolve with the IRS. And the service is free. If Taxpayers qualify for TAS assistance, the Taxpayer is assigned to one advocate who works with the Taxpayer throughout their entire process doing everything possible to resolve their issue. TAS can help if:

- *A problem is causing financial difficulty for Taxpayers or their business.*
- *A Taxpayer faces (or Taxpayer's business is facing) an immediate threat of an adverse action.*
- *The Taxpayer has tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.*
- **Based upon what you just heard about Taxpayer Advocate Service, what is your first reaction to this idea?**
 - How would you describe this to a friend who had not read this description? What is the most important element of this idea for you?
 - What do you like most? Any dislikes? Are there any questions you have?
 - Based on what you know right now, when would a Taxpayer use this service? At what point in the life of a tax problem would a Taxpayer actually go to the Taxpayer Advocate Service?
 - Would you / did you consider using this service when you had a problem? Why or why not?
- **Part of the Taxpayer Advocate Service will be a web site. The web site is still in the early stages of development. The goal of this website is to support taxpayers who are having problems with the IRS. We are going to do a quick exercise to think about how that web site would ideally come to life.**

- I'd like everyone to use the paper in front of you to write down your answers before we talk about them. I am going to ask a question and I would like everyone to write down their answer first and then we will talk about it as a group.
- Imagine a typical website like those you have been to a million times. Imagine that the Taxpayer Advocate Service website has three large buttons at the top of the web page. If you click them, they will take you to different sections of the site. Here is the question:
 - What should the **Taxpayer Advocate Service** have on those large buttons at the top of their website to make it as useful as possible to you?
 - **Write down your answers. If you have more than three important things, write those down too. Prioritize what is most important.**
 - What did you write down for the first button? What is the most important of the three? What made that the most important to you? Did anyone else have something similar as one of your top three?

(ASK FOR ALL THE TOP BUTTON TOPICS. WRITE DOWN ON WHITE BOARD. PROBE THROUGH ALL OF THE TOP THREE IDEAS FOR THE SITE AS TIME ALLOWS. PROBE EACH AS FOLLOWS)

 - When you say (*TOPIC*), what do you mean specifically? What makes that important for the **Taxpayer Advocate Service** web site?
 - How would you have used this when you had your specific tax issue? Once you clicked the (*TOPIC*) button, what would need to be on the next page?
(*REPEAT*)
- **If you experience a problem with your Federal Tax Return in the future, would you go to the Taxpayer Advocate Service? Why? Why not?**
 - What do you see as the key benefits of this service? (LADDER UP FROM EACH KEY BENEFIT TO GET BEYOND "IT WOULD HELP TAXPAYERS" – FIND OUT EXACTLY HOW IT WOULD HELP AND WHAT THAT WOULD MEAN TO EACH TAXPAYER PERSONALLY.)
 - Thinking back to the issue you described earlier, how would you have preferred to learn more about the Taxpayer Advocate Service and how it could resolve your issue?
 - What specific pieces of information would have helped you understand the benefits of the Taxpayer Advocate Service?

WRAP-UP (5 min)

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM AND SEE IF ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) **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 you may have about what we've talked about here today.** (GO AROUND THE ROOM ONE MORE TIME.)