

**2018 IRS Taxpayer Experience Survey**  
Focus Group Moderator Guide  
8/20/18

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**Topic 0: Welcome and Introductions (5 min)**

Hello everyone. My name is \_\_\_\_\_ and I will be leading today's discussion. I work for ICF, a U.S. management consulting firm located just outside of Washington, D.C. We have been asked to speak with you today by the Internal Revenue Service or IRS as you likely know them. First, I want to let everyone know that I'm not an IRS employee, and I am not a tax expert. I am here to help guide the discussion as a focus group moderator and ensure we get through the questions we have to cover today. I want to hear your honest opinions about the topics we will discuss. There are no right or wrong answers to the questions I'm going to ask. Please relax, share your opinions and enjoy the discussion.

**Ground Rules**

Before we begin, I'd like to review some ground rules for today's discussion. Ground rules are our guidelines for operating so that we can complete our task in a manner that is respectful of everyone and provides all of you with the opportunity to express your thoughts safely and confidentially.

- The OMB Control Number for this study is 1545-2274. If you have any comments concerning the time estimates associated with this study or how to make this process simpler, we will provide an address to you at the completion of our discussion.
- Everything you say will be kept private to the extent allowed by law. We will use first names only, and names will not be used in any report.
- Your participation in this session is entirely voluntary. You have been invited here to offer your views and opinions, so everyone's participation is important. You do not have to answer any questions that you do not wish to answer but please keep in mind there are no wrong answers.
- It's okay to be critical. I want to hear your views and opinions about whether you like or dislike something. You do not have to reach a consensus, but please be respectful of each other's opinions.
- This session will be audio recorded. This allows us to capture everything that is being said today. We will include a summary of this discussion, and potentially some quotes as well, in a report to our client. However, we will not tie your name to anything specific you say.
- There are people who are listening into the discussion. Some are coworkers of mine listening in to take notes. Others are from the IRS and are simply listening to hear things first hand before the report comes out; they have all signed an observer confidentiality agreement.
- You may excuse yourself from the conversation at any time for any reason.
- Please speak one at a time.
- Because we're on the phone, I ask that you say your first name before speaking so I know who is speaking. I may call on those I haven't heard from in a while.

Are there any questions before we get started?

## Icebreaker

To get us started, let's introduce ourselves and say where you're calling from.

## Past Experiences with IRS Communication Channel (15 min)

We're here today because the IRS wants to know more about your experiences interacting with the IRS. As we go through the discussion, I will frequently ask you about different channels you can use to make contact, interact with, or obtain information from the IRS. This could be interacting with an IRS employee in person at an IRS office or over the phone via the IRS toll-free line, sending the IRS an e-mail or a letter, or it could be a method like visiting the IRS website (IRS.gov) or the IRS app (IRS2Go).

1. Let's start by talking about the different communication channels the IRS currently offers. After each, I'll ask which you are familiar with, even if you have never used it before.
  - a. IRS website, IRS.gov, Virtual Service Delivery, or authentication website
  - b. IRS toll-free phone line
  - c. Visiting a local IRS office Taxpayer Assistance Center or walk-in center
  - d. Sending regular mail to the IRS
  - e. E-mailing the IRS
  - f. IRS mobile phone app, IRS2Go
  - g. Videos on IRS's YouTube channel
  - h. Posts on IRS's social media pages, Facebook, Tumblr and Twitter
2. Which of the channels I just mentioned are you surprised the IRS offers?
  - a. Now that you know about them, are you likely to use them?
    - i. Why or why not?
3. Now let's talk about different channels you've used in the past to make contact with the IRS. When you've needed to contact the IRS to get an answer to a question, find a tax form or calculator, submit a tax return or amended return, or respond to a notice you received from the IRS, what channels did you use?
  - a. How successful were you in using this channel to contact the IRS?
  - b. Why is this/are these the channels you're most likely to use?
    - i. For example, have you used these channels successfully in the past? Are you using a channel you are familiar with, such as a website or phone line?
  - c. How does the channel you use first to contact the IRS vary depending on why you are contacting them?
  - d. Do you have any concerns about the channels used and/or if given a choice, are there other channels you would like to have available?

## Scenario 1 (10 min)

Now I am going to give you a scenario and ask how you would respond in the situation and which IRS channels you would be likely to use. Imagine you received a notice in the mail from the IRS saying there was an error on your 2017 federal tax return. Instead of receiving a small refund like you had expected, you now actually owe the IRS \$250 in taxes. After reading the notice, you aren't clear on what the error was.

4. What is the first step you would take to attempt to learn more about the error on your return?
  - a. Why would that be your first approach?

*If first method is a non-IRS source:*

- b. If you couldn't go to an accountant or other tax professional, and had to obtain information directly from the IRS, how would you seek that information?
5. If the first method wasn't successful, what would be your next preferred method for contacting the IRS about the notice?
- a. Why would this be your next step?

*If first method is in-person or phone line:*

- b. If the local office was closed and the phone line was busy, would you remain on the line or would you try a different method, such as searching the website or using the app?
  - i. Why or why not?

## **Scenario 2 (10 min)**

For our next scenario, please imagine you are gathering all of your tax documents, either to prepare your own taxes or to send them to your accountant or tax preparer, and you begin to wonder if you need to include receipts from several work-related purchases you made during the year. You know there is a tax break for non-reimbursed work-related expenses but aren't sure if you qualify. Before you take the time to gather them all up, you want to do a bit of research to learn more about the deduction and if you qualify for it.

1. What is the first step you would take to attempt to learn more about this tax policy?  
*If first method is not an IRS source:*
  - a. If you had to obtain information directly from the IRS, how would you seek that information?
    - i. Why would that be your first approach?
2. Would you consider using the IRS website to find this information?
  - a. If so, how would you navigate the website? Would you search the tabs and pages of the site first, look for a question-and-answer type navigational aid to the correct response for your situation, or start in the search bar?
3. Would you consider using the IRS app, IRS2Go, to find this information?
  - a. Why or why not?
4. The IRS website currently offers an Interactive Tax Assistant that walks you through a series of automated prompts to find an answer to common tax-related questions, including if you are eligible to claim certain tax deductions. Are you familiar with the Interactive Tax Assistant?  
*If yes:*
  - a. Have you used it before?
    - i. What were your experiences with it?  
*If no:*
  - b. Would you be interested in using it?
    - i. Why or why not?
    - ii. Would you trust the information provided through an online prompts-based system, as opposed to a live person or a webpage?

## **Preferences for Communications from IRS (15 min)**

Lastly, I'd like to spend a few minutes talking about your preferences for messages from the IRS. Currently, the only communications the IRS sends to taxpayers are mailed notices. For

those who have never received an IRS notice, they cover such topics as overpayments, underpayments, tax calculation errors, and information about tax credits or requests for more information.

1. How does the mail-only communications policy at the IRS compare to communications you have received from other government agencies, such as the U.S. Postal Service, the Social Security Administration, or the Department of Veteran's Affairs?  
*If also mail-only:*
  - a. What do you think of mail-only communications policies?
  - b. Why do you think so many government agencies send communications by mail only?*If include other types of communication channels:*
  - c. Do you prefer to receive communications from other government agencies using these methods?
  - d. What are the benefits of these types of communications methods? The cons?
  - e. Would you be in favor of the IRS using similar types of communications?
    - i. Why or why not?
2. What types of communications do you receive from non-governmental organizations, such as your banking institution or stores you use for online shopping?
  - a. Would you prefer that government agencies like the IRS use these channels as well?
    - i. Why or why not?
  - b. How do the types of communications you receive from these organizations compare to the types of communications you could see the IRS sending?
3. Would you be interested in receiving other communications from the IRS, such as push notifications once your tax return has been accepted or your refund processed or periodic emails about new tax laws that might affect you?
  - a. Why or why not?
  - b. What types of information would you like to receive from the IRS?
  - c. We know there are scams out there in which people claim to be the IRS but really aren't. If the IRS were to communicate with you apart from by mail, what could they do to assure you that their communication was legitimately from the IRS?
  - d. What communication methods would you prefer the IRS use? For example, push notifications through the IRS2Go mobile app, emails, automated phone calls?
4. Do you have any other suggestions for communications avenues the IRS should consider using, or things the IRS should keep in mind when beginning to use other communications channels?

### **False Close (5 min)**

*Tell participants that you are going to speak with observers to see whether they have any follow-up questions. Check email for questions you need to follow-up on.*

### **Closing**

This concludes today's session. On behalf of the IRS, I wish to thank all of you for your participation today. As I mentioned at the beginning:

*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 1545-2274. Also, if you have any comments regarding the time estimates associated with this study or suggestions on*

*making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.*

Before we go, is there anything else anyone would like to add?

Thanks again!