

## IRS Campus Exam AUR Moderator Guide

<b>Section</b>	<b>Time Allotted</b>
Introduction & Warm-Up	5 minutes
CP2000 Notice	20 minutes
Statutory Notice of Deficiency	15 minutes
Contacting the IRS	15 minutes
Conclusion	5 minutes

### Introduction & Warm-Up (5 minutes)

Welcome and thank you for speaking with me today, your time is greatly appreciated. My name is \_\_\_\_, and I work for Fors Marsh. Today I would like to discuss some recent documentation you received from the IRS. We will have up to 60 minutes for our discussion today.

Before we begin, I want to go over some important information:

- First, your participation in this interview is completely voluntary and you have the right to end the interview at any time. If I ask you a question that you would rather not answer, just let me know and I'll move on to the next question.
- There are no right or wrong answers, and I am not here to evaluate or judge you. My whole purpose is to hear your thoughts and experiences, so please speak candidly.
- Nothing you say today will be tied back to you. Your name and personally identifying information will not be used in any of our reports. Your responses in this interview will not affect your status or standing with the IRS.
- There may be times that I ask you to clarify your answers or ask you to tell me more about something that you say. This is simply to make sure that I understand and accurately capture what you just said. I also want to be respectful of your time so there may be times that I move us along to a new question so that we can cover everything.
- There are some other members of the research team on the call with me today who are helping me to take notes so that I can focus on our conversation. Even though people are listening, please speak openly about your opinions and experiences.
- In a few moments, I'll ask for your consent to begin the recording. The recordings will be used to confirm our notes. Other project staff may hear the recordings later or read a transcript of our interview.

Finally, I am required to let you know that 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.

Do you have any questions before we begin?

Do you consent to me recording this session?

**[MODERATOR BEGIN RECORDING]**

Great, thank you. Before we begin, I just want to confirm:

**[VERBAL CONSENT]:** Do you agree to take part in this study?

Thank you for your participation thus far. I'd like to get to know you a bit before we get into the larger discussion.

- What do you do for work?
- In what part of the country do you live? How long have you lived there?

CP2000 Notice (20 minutes)

Let's discuss the CP2000 Notice you received now. I'm going to share my screen to show you an example of the notice I'm talking about. Do you recall receiving this CP2000 Notice from the IRS?

**[MODERATOR SHARE SCREEN]**

1. Please think back to when you first received this letter. What were your thoughts when you saw the envelope from the IRS?
2. What were your thoughts when you first saw the CP2000 Notice?
  - o **Probe:** Did you read the notice?
    - i. **[If yes]:** When did you read the notice?
    - ii. **[If yes]:** Did you read the notice more than once? What made you decide to do that?
  - o **Probe:** Have you received other notices from the IRS that asked you to take action? What other notices have you received?  
**[Moderator Note: Mirror the language participant uses for "notices."]**
  - o **Probe:** How well do you feel you understood the notice, on a scale of 1-10?
    - i. What information, if any, did you not understand?
  - o **Probe:** Did you understand why you received the notice in the first place? Tell me about that.

- o **Probe:** How has your understanding of the notice changed over time?
3. How clear was it that the CP2000 Notice required action?
  4. What action did you believe that the CP2000 Notice required?
  5. What actions, if any, did you take after receiving the CP2000 Notice?
  6. For what reason(s) did you decide not to respond to the notice?
  7. How has your understanding of the notice changed over time, if at all?

Take a moment to look over the CP2000 Notice. Once you're done, we can discuss.

8. What, if anything, is confusing or unclear about this notice?
9. What would you change, if anything, to make the CP2000 Notice clearer for taxpayers?
10. By what date is the notice requesting a response? How clear is that?
11. What action(s) is the notice asking you to take?
  - o **Probe:** How did the notice ask you to take action?
  - o **Probe:** How, if at all, would you make this easier to understand?

Statutory Notice of Deficiency (15 minutes)

Now let's think about the Statutory Notice of Deficiency you received. I'm going to again share my screen to show you an example. Do you recall receiving this notice?

12. Please think back to when you first received this notice. What were your thoughts when you saw the envelope from the IRS?
13. What were your thoughts when you first saw the Statutory Notice of Deficiency?
  - o **Probe:** Did you read the notice?
    - i. **[If yes]:** When did you read the notice?
    - ii. **[If yes]:** Did you read the notice more than once? What made you decide to do that?
  - o **Probe:** How well do you feel you understood the notice, on a scale of 1-10?
    - i. What, if anything, did you not understand?
  - o **Probe:** Did you understand why you received the notice in the first place? Tell me about that.

**[MODERATOR STOP SCREEN SHARE]**

14. How clear was it that the notice required action?
15. What action did you believe that the notice required?
16. What actions, if any, did you take after receiving the notice?

17. For what reason(s) did you decide not to respond to the notice?
18. What would you change, if anything, to make this notice clearer for taxpayers?
19. How has your understanding of this notice changed over time, if at all?

Contacting the IRS (15 minutes)

20. Did you contact the IRS regarding either the CP2000 Notice or the Statutory Notice of Deficiency?

**[If Yes]**

21. How did you contact the IRS? Did you contact them after the CP2000 Notice, Statutory Notice of Deficiency, or both?
22. What were your reasons for contacting the IRS after [the first notice/second notice/both notices]?
23. Tell me about your experience contacting the IRS.

**[Participant spoke with IRS staff]**

24. Tell me about your interactions with the agent.
  - o **Probe:** What information did they provide to you?
  - o **Probe:** How well did the information provided meet your needs?
25. How helpful were the staff you spoke with?
26. How professional were the staff you spoke with?
27. Based on this interaction, how could the IRS improve their customer experience?

**[Participant used a chatbot]**

28. How did the chatbot help resolve the issue, if at all?
  - o **Probe:** What information did the chatbot provide to you?
  - o **Probe:** How well did the information provided meet your needs?
29. How helpful was the chatbot you used?
30. Based on this interaction, how could the IRS improve the chatbot?

**[Participant used the IRS website]**

31. How did the website help resolve the issue, if at all?
32. What pages did you visit?
33. How helpful was the information you found on the site?
34. Based on this interaction, how could the IRS improve its website?

**[If No]**

35. Did you consider contacting the IRS? What, if anything, stopped you from contacting them?
36. If you were to contact the IRS after receiving notices like these, how would you prefer to do so?
37. Do you feel that contacting the IRS would have helped resolve these notices? How so?

Conclusion (5 minutes)

Those are all of the prepared questions I have for you today. Let me check with the research team to see if they have any additional questions.

In the meantime, is there anything that I haven't asked you today related to the notices or your contact with the IRS that you would like to share or do you have any questions for me?

**[ASK ANY ADDITIONAL FOLLOW-UP QUESTIONS FROM OBSERVERS.]**

Thank you for your participation, your feedback has been very helpful and I hope you have a great day!