

2023 IRS Taxpayer Experience Survey

Focus Group Moderator Guide

Trust and Contact

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 headquartered 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 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 a few other people listening into the discussion. Some are coworkers of mine listening in to take notes. Others are from the IRS and are listening to hear directly from you before the report comes out; everyone on the line has 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 using first names only, say where you're calling from, and briefly tell me about one of your hobbies or something you like to do for fun.

General Impressions of the IRS

First, we are here to talk about the IRS. Again, we want to hear your honest thoughts during this group. There are no wrong answers to any of these questions.

1. First question: Do you ever think about the IRS?
 - a. When do you think about the IRS?
 - b. Or, how often do you think about the IRS?
2. What are your honest impressions of the IRS?
 - a. What comes to mind? It can be anything.
3. Where do your impressions of the IRS come from?
 - a. How did you learn about the IRS?
 - b. How did you form your ideas about what the IRS is?
 - c. Have your impressions of the IRS changed over time?
 - i. If so, how did they change and what caused the change?
4. What representations of the IRS do you see or hear, if any?
 - a. Do you see the IRS on TV? Hear about the IRS on the radio?
 - b. For example, can you imagine a show about the IRS?

Trust

Next, we want to talk about trusting the IRS.

5. Generally speaking, to what extent do you trust the IRS?
 - a. Put another way, to what extent do you think the IRS is a trustworthy organization?
 - b. For example, do you trust that the IRS is working in your best interest? Do you trust that the IRS is acting in the best interest of the American public? Do you trust the IRS to ethically enforce tax laws?
6. Generally speaking, to what extent do you trust the people who work for the IRS?
7. Generally speaking, to what extent do you trust the information you get from the IRS?
8. What kinds of functions, or activities, do you trust the IRS to perform?
 - a. What kinds of functions, or activities, do you not trust the IRS to perform?
 - b. The IRS has a mission. As far as you know, what is the IRS mission?
 - i. To what extent do you trust the IRS to carry out that mission?
 - ii. To what extent do you trust that the IRS is working in the best interest of the American public?
9. How did you develop your level of trust with the IRS?

- a. How did you learn whether you could or couldn't trust the IRS?
 - b. What kind of information influenced your feeling of trust?
 - c. When did you get this information?
 - d. Where did you get this information?
 - e. Has your level of trust with the IRS changed over time? If so, how did it change and what caused it to change?
10. Going forward, what might influence your level of trust in the IRS?
- a. Media?
 - b. Individuals?
 - c. What might increase your level of trust in the IRS?
11. What could the IRS do to build trust with taxpayers?
- a. What kind of actions could the IRS take?
 - b. What kind of information could the IRS provide?

Making Payments

Changing topics slightly now...

12. When you have to make a payment, any payment, what options exist to allow you to make that payment?
- a. Could be any payment, rent, a credit card payment, a loan payment.
 - b. What is the easiest way to make regular payments, and what makes it easy?
 - c. What else do you like about different ways to make different payments?
13. When taxpayers have to make payments to the IRS, as far as you are aware, what options currently exist to allow them to make those payments?
- a. If you have ever had to make a payment, what options were you aware of? What options have you used?
14. Ideally, if anything were possible, how would you like to be able to make payments to the IRS?
- a. Would you like to use some of the methods available for other kinds of payments?
 - b. Would you trust some of the methods available for other kinds of payments?
15. What would make it easier to make regular payments to the IRS?
- a. What would make the process more transparent?
 - b. What could increase your trust in the process?

Proactive Debt Resolution

16. If you are late with a payment, again any payment, for any reason, how are you alerted about that?
- a. What is the best way to be alerted about a missed or late payment, and what makes it the best?
17. As far as you are aware, if a taxpayer has a debt to the IRS, how are they alerted about that?
- a. To what extent do you think this method is adequate?

18. Ideally, how should the IRS alert a taxpayer about a current debt?
 - a. How would you want to be alerted?
 - b. Would you want the ability to select the method the IRS would use alert you?
 - c. Would you be willing to provide the IRS with an email address or phone number for this purpose? Would you trust the IRS with this information?

19. If the IRS wanted to alert you by email about a current debt, would you trust the email was from the IRS?
 - a. If not, what would need to happen for you to trust the email?

20. If the IRS wanted to alert you by text about a current debt, would you trust the text was from the IRS?
 - a. If not, what would need to happen for you to trust the text?

21. If the IRS wanted to alert you by phone call about a current debt, would you trust the call was from the IRS?
 - a. If not, what would need to happen for you to trust the call?

22. Is there anything else related to trust or making payments to the IRS that you would like to share today?

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 along with the address where you can send comments regarding the study. You are not required to respond unless a currently valid OMB approval number is displayed. The OMB number for this study is 1545-2274. 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.

Thanks again!