

## 2023 IRS Taxpayer Experience Survey

### Focus Group Moderator Guide

#### Tax Info and Compliance

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## Welcome and Introductions

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.

- 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 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.
- I may call on those I haven't heard from in a while.

Additionally, the Paperwork Reduction Act requires that the IRS display an Office of Management and Budget 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.

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.

## Solicitors/Promoters

First, we will start by discussing tax preparers who offer ways to ease the taxpayer burden. There are no wrong answers to any of these questions.

1. Where would you go first if you needed help with a tax issue (e.g., help with a payment or addressing a penalty)?
  - a. Does anyone have experience getting help with a tax issue? If so, could you tell us a little about it?
2. How often do you see or hear companies or businesses offering help with tax issues?
  - a. Where do you see or hear these offers? Advertising?
3. How often does someone, or some company or business, contact you to offer you help with your taxes?
  - a. What kind of people or companies contact you? Big, small?
  - b. What method of communication is used (phone, email, mail, social media)?
4. What kind of help do they offer?
5. What kind of claims do they make (e.g. low cost, quick turnaround, maximum refund)?
6. What do you think about these offers?
  - a. Do you know or assume the companies are credentialed?
  - b. What makes an offer seem legitimate?
  - c. What makes an offer seem illegitimate?
    - i. What do you think you would do if you were asked for personal information?

## IRS Tools

If you do need help with tax issues, the IRS offers different tools that can help you. Let's talk about those next.

7. What IRS online tools have you heard of?
  - a. *If all unfamiliar, can give these examples:* IRS online tools includes Free File; IRS2Go App; Tax Withholding Estimator; Where's my Refund; Online Account. Which of those sound familiar?
  - b. If familiar, how did you learn that these tools were available (IRS.gov, news, social media, word of mouth)?

- c. How could the IRS help taxpayers learn about these tools?
8. What assumptions would you make about the available IRS online tools?
- a. What are your expectations around signing up, or signing in to use these tools?
    - i. What do you expect the process would be like?
    - ii. To what extent would you be willing to provide personal information as part of a verification process in order to use the tools?
  - b. What are your expectations around ease of use?
  - c. What are your expectations on the time it would take to find answers to questions?
9. Have you ever used any of the IRS online tools?
- a. If so, did you find the tools difficult to navigate? Why or why not?
    - i. What features can be added to improve the experience with using online tools?
  - b. If not, what prevented you from using these tools?
    - a. What, if any, didn't work correctly?
    - b. Did authentication (ID.me) act as a barrier?

## Identity Theft

The next thing we are going to talk about is identity theft.

10. Where would you go for help or information if you were a victim of identity theft?
- a. *If IRS not mentioned:* Would you think to go to the IRS?
  - b. What method would you be most likely to use to contact the IRS about identity theft?
11. Let's talk a bit more about different ways you could contact the IRS about identity theft.
- a. You could call the IRS. What would you expect the outcome to be for a phone interaction?
    - i. What are the benefits or drawbacks of this method?
  - b. You could contact the IRS through their website. What would you expect the outcome to be for an online interaction?
    - i. What are the benefits or drawbacks of this method?
    - ii. What do you expect the process would be like?
    - iii. To what extent would you be willing to provide personal information as part of the process to verify your identity?
  - c. You could visit an IRS office. What would you expect the outcome to be for an in-person interaction?
    - i. What are the benefits or drawbacks of this method?
  - d. You could try to contact the IRS by mail. What would you expect the outcome to be when mailing correspondence?
    - i. What are the benefits or drawbacks of this method?

- e. Can you think of any additional communication methods to resolve identity theft? Do you expect one method to be faster, more efficient, or more secure?
- f. What would be your preferred way to interact with the IRS (online, phone, in person, or mail) if you were a victim of identity theft to resolve the issue?

## Finding Tax Information

Let's talk a little bit more generally about where you find the information you need to complete your taxes.

- 12. What are some common sources you use for getting tax information?
  - a. (If the IRS.gov website is mentioned) How often do you visit the IRS.gov website?
- 13. Where do you get reliable tax information?
  - a. What time of year or how often do you get tax information?
  - b. Do you seek it out or does the information get to you without searching for it?
- 14. What do you consider to be social media? What social media platforms do you use?
  - a. What is your relationship to the platforms you use?
  - b. Do you have an account, post regularly, or only look at posts from others?
  - c. What kind of information do you expect to find on social media? Would you use different platforms to get information on different topics?
- 15. How reliable is the information available on social media?
  - a. Which platform or platforms have the most reliable information?
  - b. Which platform or platforms have the least reliable information?
  - c. *As time permits, follow up on platforms not mentioned including Twitter/X, Facebook, Instagram, TikTok, Reddit.*
- 16. What are your expectations on information posted to IRS social media accounts?
  - a. Would you go to IRS social media accounts to seek out tax information if it was available? Why or why not?
- 17. What are some ways the IRS can share information to taxpayers, apart from press releases?

## Refunds and Compliance

The last thing we have to talk about is tax compliance.

- 18. Are you aware of tax credits or deductions to which you may be entitled (i.e., fuel tax credits, sick and family leave)?
  - a. Where would you go to find information about eligibility?
- 19. Do you find it difficult to understand how to file for these kinds of credits? Why or why not?

- a. Where would you go if you had questions about tax filing requirements?
20. How do you stay informed about tax compliance or tax law changes? Where would you go to find this information?
21. (Share news story about tax penalty/compliance treatment like this one: <https://www.npr.org/2023/06/27/1184555444/200-billion-pandemic-business-loans-fraudulent>) Are you aware of this story or other stories of similar tax penalties or other compliance treatments?
22. Do you think the IRS does a good job of enforcing tax penalties? Why or why not?
- a. Do you think tax penalties are far-reaching or under-enforced?
23. Generally speaking, to what extent do you think non-compliance is intentional or a result of being misinformed?

## Closing

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

To thank you for your participation, you will receive 75,000 AmeriSpeak Points. However, please note that, unlike when you complete a survey, it will be a few weeks before you receive these points.

Thanks again!