

## VI. Attachments

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### **Attachment A, Part 1— Moderator’s Guide for Usability Testing**

*Greet participant and thank him or her for coming. Ask participant to take a seat and if he or she had any trouble finding the site. Have participant complete questionnaire.*

*Important: Remind sites to administer the consent and release forms ahead of time.*

#### **Introduction of Moderator and Notetaker (15-20 minutes)**

Welcome, and thank you for coming today. My name is \_\_\_\_\_ and this is \_\_\_\_\_. We are from the Kleimann Communication Group, an independent small business in Washington, DC. Before we get started, I did want to let you know that I will be reading from a script. We are talking with a number of people this week and we want to be sure we say the same thing in the same way to everyone.

The material we are testing today is part of a major project initiated by the Internal Revenue Service to improve their toll free phone system. We are working with the Internal Revenue Service to collect information about taxpayer perceptions of the IRS phone system. We’re here because we and the Internal Revenue Service think we can learn a great deal from you. We want to learn what works and what doesn’t for taxpayers like you. Then IRS may revise the messages on their call systems based on our results. So what you tell us is very important.

**(If observers behind mirror)** Behind the mirror are observers who have been involved in this project and are very interested in hearing your thoughts. We can meet them at the end of the session if that would make you more comfortable.

I will be leading today’s session and \_\_\_\_\_ will be taking notes to help us remember what you say. We will be audio- and video-taping this session to ensure that we collect complete information. The entire session will take about two hours and we will take a break about half-way through the session.

#### **Confidentiality**

I just want to confirm that you have read and signed the consent and release forms. I want to assure you that all of the information we collect here today is confidential and we will not identify you by name. For example, we do not have you put your name on the questionnaire, so your answers cannot be identified as yours. In addition, we will

not use your name, address, or any other identifying information in reports, papers, or videos based on this research.

### **About the Session**

In a few minutes, I am going to ask you to call the IRS toll free number and complete certain tasks. I will also have some questions to ask, but please remember there are no right or wrong answers. We are not testing you. We are testing the phone system and want to learn from you so we can improve it.

### **Task 1: Scenario 1 (25-30 minutes)**

For our first scenario, I want you to imagine that you've just sat down to do your taxes, but you've realized you don't have a Form 1040. You've decided to call the IRS toll free number to obtain this form. Please dial 1-800-829-1040 using this speaker phone and work through the menu options to obtain a Form 1040. Once you're done, you can hang up and I'll have some questions for you.

### **Allow participant time to complete task.**

Thank you for working through the phone system. I would like to follow up with a few questions.

1. On a scale from 1 to 7, with 1 being very easy and 7 being very difficult, how easy or difficult was the process of obtaining a tax form using the IRS phone system? Why?
2. Was there anything you liked about the IRS phone system? Why?
3. Was there anything you disliked about the IRS phone system? Why?
4. Was there any point when you were unsure of which menu option to choose? Why?
5. Do you think the phone system menu is set up in a way that most taxpayers would understand?
6. Do you have any suggestions for improving the IRS phone system?
7. Any other comments you'd like to share?

### **Task 2: Scenario 2 (25-30 minutes)**

Now, I'm going to give you another scenario. I want you to pretend that you are at home, you've got your Form 1040 in front of you, and you're not sure whether you can claim your stepdaughter as a dependent. You've decided to call the IRS toll free number to find the answer to this question. Please dial 1-800-829-1040 using this speaker

phone and work through the menu options to find the information you need. Once you're done, you can hang up and I'll have some questions for you.

**Allow participant time to complete task.**

8. On a scale from 1 to 7, with 1 being very easy and 7 being very difficult, how easy or difficult was the process of finding information about dependents through the IRS phone system? Why?
9. Would the average taxpayer understand the information provided by the phone system about dependents?
10. Was there any point when you were unsure of which menu option to choose? Why?
11. Do you have any suggestions for improvement?
12. Any other comments you'd like to share?

**Task 3: Scenario 3 (25-30 minutes)**

We've got two more tasks before we're done. For this third scenario, I want you to pretend that you've already completed your taxes and you will be getting a refund from IRS of \$600. You've decided to call the IRS toll free number to check on the status of your refund. Again, please call 1-800-829-1040 to find this information and I'll have some questions for you when you're done.

**Allow participant time to complete task.**

13. On a scale from 1 to 7, with 1 being very easy and 7 being very difficult, how easy or difficult was it to check the status of your refund through the IRS phone system? Why?
14. Do you think the average taxpayer would be able to find information about the status of a refund through the IRS phone system?
15. Was there any point when you were unsure of which menu option to choose? Why?
16. Do you have any suggestions for improvement?
17. There was a point in the phone system where you were asked to enter your social security number. How did you feel about that?

18. Would you be more or less comfortable to share your social security number over an IRS toll free number than a private company's toll free number (for instance, a bank or credit card)?

19. Any other comments you'd like to share before we move on to the next task?

### **Task 3: Scenario 4 (25-30 minutes)**

For your final task, I want you to pretend that you've just paid a balance due to IRS and you want to know if IRS has received your payment. You've decided to call the IRS toll free number to find this information. Again, please call 1-800-829-1040 to find out if IRS has received your payment and I'll have some questions for you when you're done.

#### **Allow participant time to complete task.**

20. On a scale from 1 to 7, with 1 being very easy and 7 being very difficult, how easy or difficult was it to check the status of your refund through the IRS phone system? Why?

21. Do you think the average taxpayer would be able to find information about whether IRS has received a payment?

22. Was there any point when you were unsure of which menu option to choose? Why?

23. Do you have any suggestions for improvement?

24. Any other comments you'd like to share?

### **Wrap-up**

I just have a few general questions for you before we finish up.

25. Now that you've used the IRS toll free number to complete several tasks, what is your overall opinion of the IRS phone system? (Allow participant to respond. **Probe:** What do you like? What do you dislike? Is there anything you find confusing or unclear? Which ones?)

26. Do you have any suggestions for improving the IRS phone system beyond those you've already shared with us? (**Probe:** for the tone, menu options, clarity of information, and sequence)

### **Conclusion**

Thank you for your time and all the comments you have given us. We appreciate your help! Do you have any questions for me? (Answer, if possible). You can pick up your payment at the desk out front (or wherever the testing facility designates).

Thanks!

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## **Attachment A, Part 2— Moderator’s Guide for Focus Group Testing**

### **Pre-Discussion Administrative Activities**

Greet participants as they arrive. Ask them to take a seat and make themselves comfortable. Also make sure that everyone has name tents (first names only on both sides).

Distribute the questionnaire and consent forms as participants enter the room and collect completed consent forms and questionnaires at the beginning of the session.

### **Introduction of Moderator and Notetaker**

Welcome, and thank you for coming today. My name is \_\_\_\_\_ and this is \_\_\_\_\_. We are from the Kleimann Communication Group, an independent small business in Washington, DC. In addition, I’d like to introduce you to \_\_\_\_\_ and \_\_\_\_\_ from the Internal Revenue Service who will be taking notes for this session.

Before we get started, I did want to let you know that I will be reading from a script. We are talking with a number of people over the next three weeks and we want to be sure we say the same thing in the same way to everyone.

Today, we are going to ask for your opinions and comments about toll free help lines, particularly the IRS’ general information line, 1-800-829-1040. This testing is part of a major project initiated by the IRS to improve the customer experience of callers to their phone system. We’re here because we and the Internal Revenue Service think we can learn a great deal from you. We want to learn what works and what doesn’t work from taxpayers like you. So what you tell us is very important.

I will be moderating today’s session and my colleagues will be taking notes to help us accurately collect your comments. We will be audio-taping this session to ensure that we collect complete information. The entire session will take about 90 minutes. If you need to go to the restroom at any time during the session, please feel free to do so. The restrooms are located \_\_\_\_\_.

### **Confidentiality**

I just want to confirm that you have all read and signed the consent forms. I want to assure you that all of the information we collect here today is confidential and we will not identify you by name. For example, we do not have you put your name on the questionnaire that we’ve asked you to complete, so your answers cannot be identified as yours. In addition, we will not use your name, address, or any other identifying information in reports, papers, or other information based on this research.

## **Instructions**

We are very interested in what you have to say during our time together today. However, sometimes, I may interrupt the discussion to make sure that we cover everything on our agenda.

We're going to use several guidelines during this session:

- First, it's okay **not** to respond to every question I ask. You may not have a comment on every topic, but please remember that all of your comments are very important to us. Please feel free to tell us whatever you're thinking throughout the session. There are no right or wrong answers. We just want to know what you think.
- Second, please do not hold side conversations. We want to hear from everyone and side conversations make that difficult.
- Third, we want to make sure that everyone can hear what you say, so please speak up.
- Fourth, everyone should self-monitor. Please be courteous when speaking. We want everyone to have a chance to speak.
- Fifth, we are required by law to report to you the OMB control number for this public information request. That number is 1545-1349.

Do you have any questions so far?

## **Participant Introductions**

Now, let's go around the room and have each of you introduce yourself to the group by giving your first name. Remember, please only give the group your first name. I'll start. My name is \_\_\_\_\_.

## **Introduction to Focus Group Session**

How many of you have participated in this type of focus group before? (Ask for a show of hands and record responses.)

Today, we want to find out what all of you think about toll free numbers—why you use them, what features you like and dislike, and what the IRS can do to improve their phone system. Let me start with a few questions to the group:

- 1) How many of you have called a 1-800 number to get information?
- 2) When do you usually call a 1-800 number?
- 3) What are features that you like in a phone system?

- 4) What are features that you don't like in a phone system?
- 5) Have you ever had to enter personal information in a phone system? How did you feel about that?

Let's talk more specifically about IRS' help services:

- 6) How many of you have used the IRS website to get information?
- 7) How many times a year do you go to the IRS website?
- 8) For those of you who have visited the IRS website, what were your impressions?
- 9) How many of you have called the IRS toll free number with a question?
- 10) How many times a year do you call the IRS toll free number?
- 11) When would you use the 1-800 number and when would you use the IRS website?
- 12) For those of you who have called the IRS toll-free number, what were your impressions?
- 13) Often phone systems will ask for identifying information from you in order to access your account. These can be things like your home phone number or your social security number. Would you be more or less comfortable to share your social security number over an IRS toll free number than a private company's toll free number (for instance, a bank or credit card)?

## **Closing Remarks**

Are there any questions that I can answer before we end our session? Thank you very much for participating in today's focus group. The information you provided has been very helpful.

Thank you again for your participation.

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## Attachment B, Part 1— Participant Recruitment

We are recruiting a total of 58 taxpayers in six sites: Denver, CO; San Francisco, CA; Montgomery, AL; St. Louis, MO; Montgomery, AL; and Boston, MA, to participate in the testing. Participants will be recruited to mirror typical U.S. taxpayers in race/ethnicity, age, marital status, gender, income, and filing method (electronic vs. paper). All of the participants must be able to read and speak English. We are proposing the following additional requirements for the participant population:

<b>Age</b>	Mix 10%-20% over 65 10%-20% under 25
<b>Education</b>	Mix 20% high school or less No more than 20% advanced or professional degrees
<b>IMF/BMF</b>	At least five IMF at each site At least two BMF at each site
<b>ESL</b>	10%-20%
<b>File own tax return</b>	100%
<b>Special criteria</b>	No tax preparers
<b>Total</b>	58 participants

## Attachment B, Part 2— Participant Recruitment Telephone Script

1. Hello, my name is **[first and last name]**. May I speak to **[name]**?

If someone other than R asks why you are calling, say: I'm calling regarding an important study of taxpayer communication.

(Check one answer)

- No one by that name at this number
- Speaking to R:R comes to the phone → Go to question 3

2. Confirm you have dialed correctly. Ask if respondent was ever at this number (do they have his/her new number)?

If no new number is given, finalize as not located.

3. Hello, my name is **[your name]** and I'm calling from **[marketing company's name]** for the Kleimann Communication Group. The Kleimann Communication Group, along with the Internal Revenue Service, is conducting a study of taxpayer perception of phone systems, specifically the IRS toll free number.

We have chosen you to participate in an interview being held during the week of \_\_\_\_\_, 2007. In this interview, we will ask you to perform a series of tasks and give your opinions about the IRS toll free numbers.

4. We will pay you **[\$50 for individuals or \$100 for small business owners]** at the end of the interview for your participation. Do you have a few minutes to answer some pre-qualifying questions? (if "No," what would be a convenient time to call back?)

Include if necessary: (We are not selling anything, we are looking to recruit people to help out with a nationwide study IRS is conducting. Everything you say is confidential, and your identity or other identifying information is not given to IRS.)

If needed: The exact location of the interview is

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(Check One Answer)

- Yes
- No → Call back time \_\_\_\_\_
- Refuse → Terminate. Thank respondent.

5. Are you a tax professional? (Do you prepare taxes for a living?)

- Yes → Terminate. I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.
- No

6. Did you pay federal income taxes for 2006?

- Yes
- No → Terminate. I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

7. Which tax form did you complete for the year 2004?

- 1040EZ
- 1040A (Head of Household)
- 1040 (Individual)
- 941 (Employers Quarterly Tax Return)
- 940 (Employers Annual Federal Unemployment Tax)
- 1065 (Return of Partnership Income)
- 1120 (Corporation Income Tax Return)
- Not Sure

8. For your individual tax return, what filing status did you use?

- Single
- Head of Household
- Married, Filing Separately
- Married, Filing Jointly

9. Did you file a Schedule SE (Self-Employment Tax) for the year 2006?

- Yes
- No

10. Who was the primary person working on and filing the tax form?

- I was
- A friend
- A family member
- A tax preparer
- Other

11. Do you own a small business?

- Yes
- No

12. Do you primarily read and speak English at home?

- Yes → *Go to question 13*
- No → Terminate. I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

13. Do you speak English as a second language?

- Yes
- No

14. Are you married?

- Yes
- No

15. What is your race? You may select one or more than one category:

- American Indian or Alaskan Native
- Asian
- Black or African-American
- Native Hawaiian or other Pacific Islander
- White
- Hispanic/Latino

16. What is your current age?

- 18-24
- 25-34
- 35-44
- 45-54
- 55-64
- 65+

17. Are you currently unemployed?

- Yes
- No

18. What is the highest level of education you have completed?

- Less than high
- High school or GED
- Some college or a 2-year college program
- College graduate
- Graduate school

I will now give you the interview times that we have available. The interviews will take no longer than 90 minutes. (Calendar to be updated before each call.) **[Revise this calendar as necessary.]**

Day and Date					

- No, can't make those times → thank for time, end of interview
- Refuse → thank Respondent for time, end of interview

I will send you a letter confirming the time and date of the interview, and giving you the exact location of the interview. The letter will include a number for you to call if you have any questions. In order to send you the letter, I need to have your current address.

If marketing group does not have address listed, ask Respondent to give a current address and list below.

If marketing group has address listed, ask if it is still correct:

(Check One Answer)

- Yes, address is correct → continue
- No, address is not correct → make corrections below, then continue.

Address: \_\_\_\_\_

City/state/zip: \_\_\_\_\_

And to make sure I send it to the right person, can I check the spelling of your name?  
(Verify name is correct as listed, make any changes below.)

(Check One Answer)

- Yes, name is correct → continue
- No, name is not correct → make corrections below, then continue

R's correct name: \_\_\_\_\_

We will need to call you the day before the interview to remind you about the appointment. Is it OK to call you at this number?

(Check one answer)

- Yes, ok to call this number → continue
- No, call different number → record number below

Number to call to remind R: \_\_\_\_\_

**Thank you for your help. I'm glad you can come to the interview.  
Please watch for a reminder letter from (marketing company's name).**

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## Attachment B, Part 3— Acknowledgment Letter to Participants

**[Date]**

Dear **[participant]**:

Thank you for agreeing to participate in the research being conducted by Kleimann Communication Group for IRS. Below are the date, time, and location that we have reserved for you. We are also attaching directions for you.

**[Date, time, and location here]**

If you cannot keep this appointment, please call us at **[local number here]**.

We look forward to meeting you and having your valuable insights for this important research.

Sincerely,

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## Attachment B, Part 4—Participant Reminder Telephone Script

1. Hello, my name is **[first and last name]**. May I speak to **[name from confirmed participant list]**?

Speaking to R:R comes to the phone → skip to question 3

If someone other than R asks why you are calling, say: I'm calling regarding an important study of taxpayer communication that **[name from confirmed participant list]** is participating in. Is **[confirmed participant]** in?

2. If no, ask, may I leave a message for him or her? Go to question 3

3. My name is **[first and last name]** and I'm calling from **[marketing company's name]** for the Kleimann Communication Group to confirm **[name of confirmed participant's or your]** participation on **[date and time]** for the taxpayer communication study. Will you still be able to make it?

If leaving a message say, will you please give **[name of confirmed participant]** this message and have them call me at **[telephone number]** to confirm that they will be able to make it.

Thank participant or person taking message.

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## Attachment C, Part 1— Confidentiality Statement and Consent Form

The Kleimann Communication Group is working on a project for the Internal Revenue Service (IRS). We are not employees of IRS.

This project will collect information about IRS toll free telephone assistance with the aim of improving customer experience. We want to assure you that we maintain the confidentiality of your identity and participation in this project.

This form is to inform you of your rights as you talk with us today. We want you to understand the following:

- Your participation is completely voluntary. You do not have to answer any questions you do not want to.
- You may stop participating at any time.
- Your answers and comments will be kept confidential. Your name or personal information will not be used in any report for this project.
- The interview will take no more than 90 minutes to complete.
- We are videotaping and audiotaping our session with you but it is only so that we can review your comments and accurately describe them.
- Even if you sign this form, you can stop participating at any time.

If you agree to help us, please print your name, then sign and date this form below.

We thank you for your participation in this important project to improve government communication with the American public.

Your Name (please print): \_\_\_\_\_

Your Signature: \_\_\_\_\_

Today's Date: \_\_\_\_\_

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## Attachment C, Part 2— Video Release

The IRS is interested in making a video-tape of this process in an effort to internally share the results of this study with the phone system team who will be trying to improve the customer experience. At most, a clip of your interview would be included in the video-tape of the process.

- No other identifying information would be included about you.
- If you do not give permission for your image to be used, it will not be used.
- Giving or not giving permission will not exclude you from participating.

If you agree to let us use your image, please print your name, then sign and date this form below.

We thank you for your participation in this important project to improve government communication with the American public.

Your Name (please print): \_\_\_\_\_

Your Signature: \_\_\_\_\_

Today's Date: \_\_\_\_\_

The Paperwork Reduction Act requires IRS to display an OMB Control Number (1545-1349) on all public information requests. If you have any comments about this Confidentiality Agreement and Consent Form and/or testing session, please write to the IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave, NW, Washington, DC 20224.

## Attachment D—Participant Questionnaire

Thank you for agreeing to meet with us today. Before we begin our work, we ask that you take a moment to fill out a brief questionnaire. We will use this information to help us report our findings to IRS. We will not use your name in our reports. Please check the appropriate boxes.

1. What is your gender?

- Male
- Female

2. What is your age?

- 24 or younger
- 25 to 34
- 35 to 44
- 45 to 54
- 55 to 64
- 65 or older

3. Are you married?

- Yes
- No

4. Do you have any children under the age of 18?

- Yes, how many? \_\_\_\_\_
- No

5. What is your race? You may select one or more than one category.

- American Indian or Alaskan Native
- Asian
- Black or African-American
- Native Hawaiian or other Pacific Islander
- Hispanic or Latino
- White

6. What is the highest level of education you have completed?

- Less than high school
- High School or GED
- Some college or a 2-year college program
- College graduate
- Graduate school

7. What is your current annual household income?

- Less than \$25,000?
- \$25,000 to \$44,999?
- \$45,000 to \$64,999?
- \$65,000 to \$84,999?
- \$85,000 to \$99,999?
- \$100,000 or more?

8. Are you currently employed?

- Full-time
- Part-time
- Unemployed
- Student
- Other: \_\_\_\_\_

6. Which federal tax form did you file for 2006?

- 1040EZ (simplest of the forms, no dependents, taxable income below \$50,000)
- 1040A (taxable income below \$50,000, capital gain distribution, no itemized deductions, deductions only for IRA contributions and education related expenses)
- 1040 (taxable income above \$50,000, itemized deductions, more complex investments and other income)
- 940
- 941
- 1065
- 1120
- Not Sure

7. Who was the primary person working on and filling in the tax form?

- I was
- A family member or friend
- An accountant
- A tax service, for example, H&R Block
- Other: \_\_\_\_\_

8. Which filing status did you use?

- Single
- Head of Household
- Married, Filing Jointly
- Married, Filing Separately
- Other: \_\_\_\_\_
- Not Sure

9. If you are a business owner, which federal tax forms did you file for 2006?

- 940
- 941
- 1065
- 1120
- Other \_\_\_\_\_

10. Have you ever received a tax refund from the IRS?

- Yes
- No
- Not Sure

**Thank you. You have finished the questionnaire.**

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