

ATTACHMENT 1

Telephone Screener

EIC Focus Groups with Taxpayers

Focus Group Recruitment Screener

Hello, may I speak to [Name]? My name is [Name], and I am calling from Westat, a research firm in the Washington DC area about a research study that we are conducting for the Internal Revenue Service.

The IRS is interested in finding out the best ways to help people become aware of tax refund programs. We're organizing a focus group discussion in your community to learn how the IRS can do a better job of letting taxpayers know about deductions they might qualify for.

The focus group in your area will be held on XXX at XX p.m. To thank you for being in the group, we are offering \$100 cash for your participation. The focus group should take about an hour and a half, and dinner will be served.

Your participation is voluntary and will not affect your taxes or your tax status. Identifying information about you will *not* be shared with the IRS.

[IF NEEDED: If you like, I can give you an address where you can send comments about the time and burden for this research study. The address is Internal Revenue Service

Tax Products Coordinating Committee

SE:W:CAR:MP:T:T:SP

1111 Constitution Ave., NW
Washington, DC 20224.]

[IF NEEDED: If you have any questions about the study or need more information, you may email Mary.J.O'Brien@irs.gov].

Would you be willing to participate? Thank you very much. I need to obtain a few pieces of information from you.

① NAME: ADDRESS: PHONE: CELL PHONE: EMAIL:	
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② ARE YOU THE PERSON IN YOUR HOUSEHOLD WHO PREPARES THE TAXES, OR BRINGS THE TAXES IN TO BE PREPARED?
 Yes No >> MAY I SPEAK WITH THAT PERSON? [RUN SCREENER AGAIN OR SET APPOINTMENT FOR CALLBACK]

Name/Appointment time/Best Tel No. _____

③ DID YOU FILE A TAX RETURN LAST YEAR? (check one):

No >> **THANK & TERMINATE**

Yes >> **ASSIGN to FILER** or **NON-FILER** group according to origination list.

Continue to Q4 if recruiting for bilingual location.

Not sure >> **THANK & TERMINATE**

IF CALL-IN:

THINKING BACK TO LAST YEAR'S TAX RETURN, DO YOU RECALL WHETHER YOU CLAIMED THE EARNED INCOME TAX CREDIT, OR EIC? [IF NEEDED; IT MAY BE CLAIMED WITH OR WITHOUT QUALIFYING CHILDREN.]

YES, CLAIMED THE EIC CREDIT [ASSIGN TO FILER GROUP]

NO, DID NOT CLAIM THE EIC CREDIT [ASSIGN TO NON-FILER GROUP]

DON'T KNOW OR CAN'T RECALL [ASSIGN TO NON-FILER GROUP]

IF BILINGUAL LOCATION :

④ WE WOULD LIKE YOU TO INVITE YOU TO BE IN ONE OF OUR GROUPS. WOULD YOU PREFER A GROUP IN ENGLISH OR SPANISH?

English Spanish

DID THIS TAX PREPARER ACCEPT OR DECLINE THE INVITATION TO PARTICPATE IN THE FOCUS GROUP?
(check one)

Accepted

Declined any participation. >> *Describe reason he or she declined.*

GROUP DATE & TIME: English X, X, 2007 at 7 pm
EIC Filer [Recruit 14]

Spanish X, X, 2007, at 7 pm
EIC Filer [Recruit 14]

English X, X, 2007 at 7 pm
EIC Non-Filer [Recruit 14]

Spanish X, X, 2007, at 7 pm
EIC Non-Filer [Recruit 14]

ATTACHMENT 2

Discussion Guide

EITC FOCUS GROUPS WITH TAXPAYERS

GROUP DISCUSSION GUIDE – ENGLISH

PURPOSE: To obtain feedback from EITC eligible taxpayers about the effectiveness of the EITC “I Take Credit” marketing campaign. Results from the focus groups are expected to provide a qualitative assessment of taxpayers’ awareness of EITC, and whether current outreach strategies motivate participation. Participants represent EITC eligible taxpayers who either have, or have not filed for the tax credit.

LOCATIONS	DATES:	TOPIC:
15 locations pending from IRS	Spring 2008	Awareness of the EITC and effectiveness of the “I Take Credit” marketing campaign

[NOTE: Items in [blue font](#) denote messages/reminders to the moderator.]

I. INTRODUCTION (10 minutes)

A. Welcome and Overview

Hello, I’m [\[moderator’s name\]](#), and I’m the moderator for today’s group discussion. Also with us is my colleague [\[notetaker’s name\]](#). We work for Westat, a private research firm located in Rockville, Maryland.

Today we’re going to talk about a tax credit that is available to the public called the Earned Income Tax Credit (EITC). EITC is a federal income tax credit that enables taxpayers who meet certain eligibility requirements to pay less federal tax or get a tax refund. Even though the EITC is available, a lot of taxpayers don’t seem to know about it. The IRS has been trying to come up with good ways to let people know about the credit.

You were invited to participate in this discussion group because you are all taxpayers. Our purpose today is to talk about things that you may know or heard have about EITC. We would also like to get your opinions about some of the different ways that the IRS has been trying to let the public know about EITC and encourage them to find out if they are eligible to file for it.

The results of our discussion will be used to let the IRS know how aware people are of EITC, how they are learning about it, and what might be some effective ways to advertise it so more people can know about.

This is a free flowing discussion, and there are no wrong answers. I am interested in hearing different points-of-view.

I want to thank each of you for coming today and for fitting this session into your schedule.

B. Disclosures and Ground Rules

1. Facility: Describe mikes, mirrors, observers (IRS, Westat).
2. The session is being audio-taped so I can write an accurate report, not about who said what, but about *what* was said. Your contributions to our discussion will be anonymous, and your names will not appear in the summary report.
3. Your participation in the discussion group is voluntary. Participation in the group will not affect your tax status. All of the information that you share is protected under the Privacy Act. Identifying information about you will not be shared with the IRS. This information is covered on the [consent form](#) that we are handing out now. The form lists an address where you can submit comments about the time and burden you experienced for this research study and a toll free number you can call if you have any questions about the study, or need more information. Please sign one copy of the consent form and keep the other for your records.

<**NOTETAKER:** Distribute **two copies of consent** form to each participant. Collect one signed form from each, leave one copy for them.>

<**Moderator, read:**

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 1545-1349. 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.>

4. There are a few things I'd like to go over to help make our discussion more productive:
 - Please speak one at a time. I'm interested in what everyone has to say, so if you have a comment, please make sure everyone can hear it.
 - I want to hear from everyone, but not every person has to answer every question.
 - I want to hear a range of experiences, so if you have an opinion different from what most in the group are saying, please don't hesitate to speak up (there are no right or wrong answers)
5. At any time you can excuse yourself to go to the restroom, or to get more food or beverages. I ask that only one person leaves the room at a time so we can keep the discussion going.

C. Participant Introductions and Rapport-building

Please introduce yourself to the group by telling us your first name, and about a place that you have always wanted to travel to.

<**Moderator and notetaker:** Introduce yourselves last.>

II. FOCUS GROUP DISCUSSION

A. AWARENESS OF EITC (15 minutes)

QA1. Who here has ever heard about the Earned Income Tax Credit, or "EITC", before today? [SHOW OF HANDS]

<**Moderator:** Participants who HAVE heard of EITC should be asked QA2a>

QA2a. How did you hear about EITC?

Probe: Tell me a little bit about what you have heard about it.

<**Moderator:** Participants who HAVE NOT heard about EITC should be asked QA2b.>

QA2b. Have you ever heard someone else talk about EITC?

- If YES: Tell me a little bit about what you have heard about it.
- If No, GO TO QA3

QA3. For those of you who aren't familiar with EITC, it is a tax credit for eligible taxpayers who work, but do not earn high incomes. To get the credit taxpayers must make less than a certain amount of money a year and meet other special requirements (e.g. have a valid Social Security #). Taxpayers who qualify and claim the credit could pay less federal tax, pay no tax, or even get a tax refund.

To give you an example of how the credit works, for this upcoming tax season, a married couple who file their tax return together, have at least two children who lived with them most of the year, and who made less than \$38,348 in 2006 could be eligible to get a tax credit of up to \$4,536 if they file for EITC when they file their tax return.

QA4. What are some reasons that you think a person might want to file for EITC?

QA5. What are reasons that you think someone might not want to file for EITC?

QA6. Where would you go, or who would you go to, if you wanted to find out more information about EITC?

Probe: Is this (EITC) something you would expect a professional tax preparer to know about?

Probe: How do you think people who do their taxes themselves would find out about EITC?

Probe: Who else would you expect to know about what EITC is?

B. “I Take Credit Marketing” Campaign (45 minutes)

The IRS has designed different kinds of materials to tell people about EITC and to encourage them to find out if they are eligible to file for it. Some of those materials are in paper form (e.g., brochures, posters, newspaper ads) and others are designed to be played on the radio.

I’m going to show you a few different examples of those materials and I want to know what you think about them.

<Moderator: For each marketing strategy to be presented to this group,

1. Describe where participants might encounter the materials/media (e.g. a flyer posted at a volunteer tax prep clinic);
2. Demonstrate the materials/media (play audio, pass around samples, etc.);
3. Follow the discussion guide below;
4. Allow 15 minutes for each presentation.>

QB1. Does this look/sound like something you have ever seen/heard before?

Probe: If Yes, where did you see it/hear it?

QB2. I'd like to hear your gut reactions to what we just showed you/played for you.

What did you think of it?

Probe: Why would you or wouldn't you NOTICE it?

Probe: Why would it/or wouldn't it HOLD YOUR ATTENTION?

Probe: What do you like about this ad?

Probe: What don't you like about it?

QB3. What do you think about the title that is used in this ad to refer to EITC?

<Moderator: [Point out "I Take Credit" reference in the materials here](#)>

Probe: What comes to mind when you see this title?

Probe: Does it make you think about EITC?

Probe: What do you think the title should be to get people thinking about EITC when they see it/hear it?

QB4. What message(s) do you think the IRS was trying to get across with this ad?

Probe: What message(s) came across clearly?

Probe: What things don't make sense?

Probe: What things come across that the IRS might not have wanted? (For example, is there anything that might be offensive, have double-meanings, etc.?)

QB5. How would seeing this/hearing this affect you wanting to learn more about EITC?

ASK OF PARTICIPANTS WHO SAID THEY'D WANT TO LEARN MORE:

Probe: Where would you go to learn more about EITC after seeing this/hearing this?

QB6. Would seeing this/hearing this get you to file for EITC on your next tax return? Why, or why not?

Probe: How about other people you know?

QB7. Who do you think would be good spokespersons or narrators to present this ad? That is who would you want to see telling you and others in your community about this information?

QB8. Where would you want to be able to get or see this ad?

Probe: Where else should it be shown/played?

QB9. What would be the best way that the IRS could present this ad for it to be most effective in your community?

Probe: What other messages or information should it include?

Probe: What should be included along with this ad? (e.g., referral info to local tax clinics; a number to call for more information; etc.)

Now let's look at another way the IRS is trying to get the word out about EITC.

<Moderator: repeat QB1 – QB9 for each marketing presentation>

C. AWARENESS OF EITC TAXPAYER RESOURCES (10 minutes)

QC1. Now I'd like to show you some things that the IRS has created on their website to let people know about EITC. How many of you have ever gone to the www.irs.gov website? [Show of hands]

Part of the irs.gov website includes information specifically about EITC that taxpayers can use to learn more about it and to find out if they might qualify for it.

<**Moderator:** Display www.irs.gov/eitc on screen and scroll down to let participants see webpage content>

QC2. Now I want to show you a tool that the IRS has on its website that taxpayers can use to help determine if they will qualify for EITC.

<**Moderator:** Click on the "**EITC Assistant**" link that appears on the webpage that displays when you access www.irs.gov/eitc>

QC3. This is called the "EITC Assistant". Taxpayers can enter information using this tool and determine if they might qualify for EITC. The EITC Assistant is available in English and Spanish.

<**Moderator:**

FOR ENGLISH VERSION Click on "Tax Year 2006 English" link and scroll down to let participants see webpage content for EITC Assistant.

FOR SPANISH VERSION

1. Click on "Versión en Español" to reach Spanish version of EITC Assistant page (Crédito por Ingreso del Trabajo (EITC) - ¿Debo Solicitarlo?).
2. Click on "Año Tributario 2006 Español" and scroll down to let participants see webpage content for EITC Assistant.>

QC4. Do you think this website (EITC Assistant) would be useful to you?

Probe: If Yes, why?

If No, why not?

III. WRAP UP AND CLOSING (10 minutes)

I'm going to take a minute to ask our observers in the back if there is anything else they would like to know from you. Please feel free to get up and stretch, help yourself to more snacks and drinks, and I'll be back momentarily.

<**Moderator:** Present observer(s) questions raised by participants. Ask questions raised by observers to participants.>

We're coming to the end of our discussion. As we wrap things up, is there anything else you think I should know about what the IRS can do to get the word out to taxpayers about EITC?

Thank you again for your time and comments. What you've shared will help us to describe to the IRS how they can improve the ways that they let taxpayers know about EITC.

ATTACHMENT 3

Consent Form

WESTAT

An Employee-Owned Research Corporation

1650 Research Blvd. • Rockville, MD 20850-3129 • 301 251-1500 • FAX 301 294-2040

FOCUS GROUPS WITH TAXPAYERS

Consent for Participation and Session Recording

I, _____,
(Print your name here)

consent to the audio recording of this focus group session, which is being conducted by Westat to help the IRS study ways it can help people become more aware of tax refund programs.

I acknowledge that my participation in this session is voluntary and that I will receive \$100 cash for participating today. I understand that the recordings will be used only by the research staff to accurately capture the views expressed during the focus group, and that my name will not appear in the summary report.

I am aware that my participation in this focus group session will have no effect on my personal tax status, that identifying information about me will not be shared with the IRS, and that all of the information I share today is protected under the Privacy Act.

Participant's Signature/Date

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 1545-1349. 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.