

ATTACHMENT A

Telephone Recruitment Screener

EITC Post Filing Season Marketing Focus Groups with Taxpayers
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, to see if you would be interested in participating in a study that we are conducting to research ad campaigns sponsored by the Internal Revenue Service (IRS).

The IRS has been developing a variety of ads (e.g., radio, TV and posters) to help taxpayers become more aware of some of the different tax credits people can claim on their returns so they could potentially pay less taxes and get bigger refunds. We're organizing a focus group discussion in your area to get feedback about some of these ads and 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 **[DATE]** 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 have any questions about the legitimacy of the study or need more information, you can contact Mary O'Brien at the IRS Earned Income Tax Credit ("EITC") Office by email at Mary.J.O'Brien@irs.gov or by phone at 1-206-220-5706 (this is not a toll free call).]

[IF NEEDED: If you like, I can give you an address where you can send comments about the time and burden you experienced 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
The study reference number is "OMB No. 1545-1349"]

Would you be willing to participate in the focus group?

IF YES: Thank you very much. I need to obtain a few pieces of information from you to confirm that you are eligible to participate.
[GO TO PAGE 2.]

IF NO: [THANK AND END.]

① 	NAME: ADDRESS: PHONE: CELL PHONE: EMAIL:
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② ARE YOU THE PERSON IN YOUR HOUSEHOLD WHO PREPARES THE TAXES, OR WHO 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
 Yes
 Not sure

④ THINKING BACK TO THE LAST TAX RETURN YOU FILED, DO YOU RECALL WHETHER YOU CLAIMED THE EARNED INCOME TAX CREDIT, OR EITC (ALSO KNOWN AS "EIC") ON YOUR RETURN?

Yes, claimed EITC
 No, did not claim EITC
 Don't Know Or Can't Recall

⑤ ARE THERE ANY CHILDREN* IN YOUR HOUSEHOLD?

Yes
 No

(*CHILDREN: MAY BE UNDER 18, OR A FULL-TIME STUDENT UNDER AGE 24. SEE FAQs IF ADD'L QUESTIONS.)

⑥ IF ENGLISH OR SPANISH LANGUAGE SKILLS SEEM QUESTIONABLE, ASK:

WOULD YOU FEEL MORE COMFORTABLE BEING IN A GROUP HELD ENTIRELY IN ENGLISH OR IN SPANISH?

ENGLISH SPANISH NEITHER >>THANK & TERMINATE

⑦ YOU ARE ELIGIBLE TO PARTICIPATE IN ONE OF OUR DISCUSSION GROUPS. WOULD YOU LIKE TO PARTICIPATE?

ACCEPTED >> CONTINUE TO SESSION DATE/TIME INFO.

DECLINED >> THANK & TERMINATE (*Describe reason he or she declined*)

GROUP DATE & TIME:

English [MONTH/DAY], 2009 at 7 pm Spanish [MONTH/DAY], 2009, at 7 pm

DISCUSSION LOCATION: _____

BECAUSE YOUR PARTICIPATION IS IMPORTANT, YOU WILL RECEIVE A CONFIRMATION LETTER REMINDING YOU ABOUT THE DISCUSSION GROUP IN A FEW DAYS. IF YOU HAVE ANY QUESTIONS BEFORE THE DISCUSSION DATE, PLEASE CONTACT DEBRA STARK AT 240.453.2651.

THANK YOU FOR YOUR TIME!

ATTACHMENT B

Participant Information Form (PIF)

**EITC POST FILING SEASON FOCUS GROUP
PARTICIPANT INFORMATION FORM**

We would like to learn a little more about you. We will not use your name with this information. If you do not want to answer a question, you can skip it and move to the next item. All of your answers will be kept confidential. **DO NOT WRITE YOUR NAME ON ANY PART OF THIS FORM.** Please let us know if you have any questions.

1. **Are you...?** *(Please check one.)* Male Female

2. **What is your current age?** *(Please check one.)*

- | | |
|--|--------------------------------------|
| <input type="checkbox"/> 19 or younger | <input type="checkbox"/> 50 - 59 |
| <input type="checkbox"/> 20 – 29 | <input type="checkbox"/> 60 - 69 |
| <input type="checkbox"/> 30 - 39 | <input type="checkbox"/> 70 or older |
| <input type="checkbox"/> 40 - 49 | |

3. **What is the highest level of school that you have completed?** *(Please check one.)*

- | | |
|---|---|
| <input type="checkbox"/> 11 th grade or less | <input type="checkbox"/> Some college |
| <input type="checkbox"/> 12 years of school, no diploma | <input type="checkbox"/> College degree |
| <input type="checkbox"/> GED | <input type="checkbox"/> Post-graduate work/degree |
| <input type="checkbox"/> High school graduate (diploma) | <input type="checkbox"/> Other <i>(specify)</i> : _____ |

4. **How do you usually prepare your taxes?** *(Please check one.)*

- I fill out the paper version of the IRS form(s) myself.
- A friend/relative/neighbor fills out the paper version of the IRS form(s) for me.
- I use tax software (like Turbo Tax) to do it myself.
- A friend/relative/neighbor uses tax software to fill out my return for me.
- I pay a tax preparer to fill out the IRS form(s) for me.
- A volunteer tax preparer at a tax clinic, community center, church or other place fills out the IRS form(s) for me for free.

5. **Have you ever filed for the Earned Income Tax Credit (EITC)?** *(Please check one.)*

- Yes
- No
- I don't know/I'm not sure

THANKS FOR YOUR HELP!

ATTACHMENT C

Consent for Participation and Recording



An Employee-Owned
Research Corporation

1650 Research Boulevard
Rockville, MD 20850-3195
tel: 301-251-1500
fax: 301-294-2040
www.westat.com

OMB No.: 1545-1349

EITC FOCUS GROUPS WITH TAXPAYERS

Consent for Participation and Session Recording

We are asking you to help us with a project that we are conducting for the Internal Revenue Service (IRS). Today’s activity involves talking about the Earned Income Tax Credit (EITC). We’d like to get your opinion about some materials that the IRS has created to inform the public about EITC. The session will take approximately 90 minutes and you will receive \$100 cash for participating.

Your participation in this research project is voluntary, and you have the right to stop at any time or to refuse to answer any question. We will use the information you share with us today to provide recommendations to the IRS for improving these ad materials. The things you say may be put in a written summary of this discussion, but you will never be identified by name, and there will be no way to identify who said what.

Your participation in this focus group session will have no effect on your personal tax status. Identifying information about you will not be shared with the IRS, and all of the information you share today is protected under the Privacy Act.

If you agree to participate, please read and sign below.

I, _____,
(Print your name here)

consent to the audio recording of this focus group session, which is being conducted by Westat to support the IRS evaluation of taxpayers’ awareness of the Earned Income Tax Credit (EITC). I acknowledge that my participation in this session is voluntary, and that I will receive \$100 for participating today.

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 OMB No.: 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.

ATTACHMENT D

Discussion Guide for English IRS-Approved Ads

EITC POST FILING-SEASON FOCUS GROUPS WITH TAXPAYERS
GROUP DISCUSSION GUIDE
ENGLISH IRS-APPROVED ADS

PURPOSE: The Internal Revenue Service (IRS) released a variety of media to increase awareness of the Earned Income Tax Credit (EITC) among the general public in preparation for the Tax Year 2008 filing season. IRS has contracted with Westat to conduct focus groups in 5 locations with English-speaking EITC-eligible taxpayers to obtain their feedback about how well radio and television ads that were broadcast during the TY 2008 filing season inform people about what EITC is, and whether these ads motivate taxpayers to learn more about and/or file for the tax credit on their tax returns. Results from these focus groups are expected to inform IRS about taxpayers' general awareness of EITC, and to provide the agency with feedback about how effectively different marketing campaigns motivate taxpayers to learn more about, and potentially file for EITC. Participants represent English-speaking, EITC-eligible taxpayers, with and without dependent children.

LOCATIONS:	DATE:	TOPIC:
5 PENDING	PENDING	Awareness of EITC and effectiveness of EITC TV and radio ads

[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 EITC has been available for many years, a lot of taxpayers still 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 good 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.

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 something you like to do in your spare time.

<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

< Moderator: Remaining items are for all participants.>

QA3. For those of you who aren't familiar with EITC, it is a tax credit for 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.

[Moderator: If participants ask for more info about EITC eligibility, we will have materials they can take home after the discussion.]

QA4. 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?

QA5. Who here has ever tried to learn more about EITC on their own?
[SHOW OF HANDS]

Probe: What did you do to learn more about EITC?

Probe: Went online to www.irs.gov? Called the IRS toll-free line? Other actions?

Probe: Did you find the information you were looking for?

B. Presentation of EITC Ads (50 minutes)

The IRS has developed different kinds of materials to tell people about EITC and to encourage them to find out if they are eligible to file for it. Today we'd like to play for you some of the radio and television ads they have come up with and get your opinions about them.

<Moderator:

1. We randomized the order that each discussion group will review the different ads. Refer to the **Presentation Chart** for the order to present the different ads for this group.
2. Demonstrate the ad media (use laptop to play audio or TV video)
3. Follow the discussion guide below
4. Allow about 15 minutes for each ad presentation and discussion.>

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: What do you like about this ad?

Probe: What don't you like about it?

Probe: Would it catch your attention? Why/why not?

Probe: Would it HOLD your attention? Why/why not?

QB3. Who do you think IRS is trying to reach with this ad?

Probe: Might this ad be seen differently depending on whether or not a person has kids?

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 ad 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 ad get you to file for EITC on your next tax return?
Why/why not?

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. When (time of day) should this ad be played so it gets the attention of lots of people?

Probe: Where should it be played (TV, radio stations)?

<**MODERATOR:** Move on to the next ad and ask items QB1 through QB8 for each. After you have covered all ads, ask QB9 QB10 and QB11.>

Now think about all of the ads we have played today.

QB9. Which of the ads do you like the best? Why?

Probe: Which radio ad did you prefer?

Probe: Which TV ad did you prefer?

QB10. Which of the ads do you like the least? Why?

QB11. What other messages or information could be included in these ads to make them most effective in your community?

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

C. 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) with any questions that were raised by participants.
- Ask questions raised by observers to participants.
- Be sure to make a note of the questions that were asked of this group.>

We're coming to the end of our discussion. As we wrap things up, is there anything else you think the IRS should know about what they 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 most effectively let taxpayers know about EITC.

ATTACHMENT E

Discussion Guide for Spanish IRS-Approved Ads

EITC POST FILING-SEASON FOCUS GROUPS WITH TAXPAYERS
GROUP DISCUSSION GUIDE
SPANISH IRS-APPROVED ADS

PURPOSE: The Internal Revenue Service (IRS) released a variety of media to increase awareness of the Earned Income Tax Credit (EITC) among the general public in preparation for the Tax Year 2008 filing season. IRS has contracted with Westat to conduct focus groups in 5 locations with Spanish-speaking, EITC-eligible taxpayers to obtain their feedback about radio, television and poster ads that were publicized during the TY 2008 filing season. The purpose of these groups is to learn how well these ads inform people about what EITC is, and whether they motivate taxpayers to learn more about and/or file for the tax credit on their tax returns. Results from these focus groups are expected to inform IRS about taxpayers' general awareness of EITC, and to provide the agency with feedback about how effectively different marketing campaigns motivate taxpayers to learn more about, and potentially file for EITC. Participants represent Spanish-speaking, EITC-eligible taxpayers, with and without dependent children.

LOCATIONS:	DATE:	TOPIC:
5 PENDING	PENDING	Awareness of EITC and effectiveness of EITC TV, radio and poster ads

[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 EITC has been available for many years, a lot of taxpayers still 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 good ways to advertise it so more people can know about.

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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

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QA3. For those of you who aren't familiar with EITC, it is a tax credit for 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.

[Moderator: If participants ask for more info about EITC eligibility, we will have materials they can take home after the discussion.]

QA4. 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?

QA5. Who here has ever tried to learn more about EITC on their own?
[SHOW OF HANDS]

Probe: What did you do to learn more about EITC?

Probe: Went online to www.irs.gov? Called the IRS toll-free line? Other actions?

Probe: Did you find the information you were looking for?

B. Presentation of EITC Ads (50 minutes)

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6. Demonstrate the ad media (show poster, use laptop to play audio or TV video)
7. Follow the discussion guide below
8. Allow about 15 minutes for each ad presentation and discussion.>

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: What do you like about this ad?

Probe: What don't you like about it?

Probe: Would it catch your attention? Why/why not?

Probe: Would it HOLD your attention? Why/why not?

QB3. Who do you think IRS is trying to reach with this ad?

Probe: Might this ad be seen differently depending on whether or not a person has kids?

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/hearing this ad 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/hearing this ad get you to file for EITC on your next tax return?
Why/why not?

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?

[Moderator: Ask QB8a for TV & Radio ads]

QB8a. When (time of day) should this ad be played so it gets the attention of lots of people?

Probe: Where should it be played (TV, radio stations)?

[Moderator: Ask QB8b for poster ads]

QB8b. Where should this ad be displayed so it can get the attention of lots of people?

Probe: What about government offices (Post Office, Social Security, Health Dept)?

Probe: What about public places (bus stops, stores, billboards)?

<**MODERATOR:** Move on to the next ad and ask items QB1 through QB8a for each. After you have covered all ads, ask QB9, QB10 and QB11.>

Now think about all of the ads we have played today.

QB9. Which of the ads do you like the best? Why?

Probe: Which radio ad did you prefer?

Probe: Which TV ad did you prefer?

Probe: Which poster ad did you prefer?

QB10. Which of the ads do you like the least? Why?

QB11. What other messages or information could be included in these ads to make them most effective in your community?

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

C. 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.

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- Ask questions raised by observers to participants.
- Be sure to make a note of the questions that were asked of this group.>

We're coming to the end of our discussion. As we wrap things up, is there anything else you think the IRS should know about what they 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 most effectively let taxpayers know about EITC.

ATTACHMENT F

Discussion Guide for English “Concept” Ads

EITC POST FILING-SEASON FOCUS GROUPS WITH TAXPAYERS

GROUP DISCUSSION GUIDE - ENGLISH "CONCEPT" ADS

PURPOSE: In early 2009 the Internal Revenue Service (IRS) released a variety of ads to increase awareness of the Earned Income Tax Credit (EITC) among the general public in preparation for the Tax Year 2008 filing season. Several different EITC marketing campaigns were approved for release using a variety of media (TV, radio and poster). IRS still has "draft" versions of additional ad concepts that were never put into production, and they are interested in learning whether these ads might be viable for future use. IRS has contracted with Westat to conduct focus groups in 4 locations with English-speaking, EITC-eligible taxpayers to obtain their feedback about some of the radio and TV ad "concepts" that were never put into production. Results from these focus groups are expected to inform IRS about taxpayers' general awareness of EITC, and to provide the agency with feedback about how effectively the radio and TV "concept" ads inform taxpayers about EITC, and how well they motivate taxpayers to learn more about, and potentially file for EITC. Participants represent English-speaking, EITC-eligible taxpayers, with and without dependent children.

LOCATIONS:	DATE:	TOPIC:
4 PENDING	PENDING	Awareness of EITC and effectiveness of EITC "concept" TV and radio ads

[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 EITC has been available for many years, a lot of taxpayers still 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 good 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.

B. Disclosures and Ground Rules

1. Facility: Describe mikes, mirrors, observers (IRS, Westat).
6. 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.
7. 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 something you like to do in your spare time.

<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?

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

< Moderator: Remaining items are for all participants.>

QA3. For those of you who aren't familiar with EITC, it is a tax credit for 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.

[Moderator: If participants ask for more info about EITC eligibility, we will have materials they can take home after the discussion.]

QA4. 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?

QA5. Who here has ever tried to learn more about EITC on their own?
[SHOW OF HANDS]

Probe: What did you do to learn more about EITC?

Probe: Went online to www.irs.gov? Called the IRS toll-free line?
Other actions?

Probe: Did you find the information you were looking for?

B. Presentation of EITC “Concepts” (50 minutes)

The IRS has been developing different kinds of materials to tell people about EITC and to encourage them to find out if they are eligible to file for it on their tax returns. Earlier this year they publicized radio, TV and poster ads to let people know about EITC during the tax filing season. IRS has a few radio and TV ads that they didn’t publicize this year, and they would like to know if these might be worth using in the future. Today we’re going to show you some of the radio and television ads that they didn’t publish yet and we’d like to get your opinions about them.

<Moderator:

1. We randomized the order that each discussion group will review the different ads. Refer to the **Presentation Chart** for the order to present the different ads for this group.
2. Demonstrate the ad media using either the radio script and recording, or showing the TV storyboard.

3. Follow the discussion guide below

4. Allow about 15 minutes for each ad presentation and discussion.>

QB1. I'd like to hear your gut reactions to this ad.

What did you think of it?

Probe: What do you like about this ad?

Probe: What don't you like about it?

Probe: Does it catch your attention? Why/why not?

Probe: Would it KEEP your attention? Why/why not?

Probe: Is it similar to other ads you've seen/heard? If YES, how so?

QB2. 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.?)

QB3. Who do you think IRS is trying to reach with this ad?

Probe: Might this ad be taken differently depending on whether or not a person has kids?

QB4. How would seeing this ad 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 (TV)/hearing this (radio)?

QB5. Would seeing/hearing this ad get you to file for EITC on your next tax return? Why/why not?

QB6. 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?

QB7. When (time of day) should this ad be played so it gets the attention of lots of people?

Probe: Where should it be played (TV, radio stations)?

QB8. What other messages or information should be included in this ad to make it most effective in your community?

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

<**MODERATOR:** Move on to the next ad and ask items QB1 through QB8 for each. After you have covered all ads, ask QB9 & QB10.>

Now think about all of the ads we have talked about today.

QB9. Which of these ads do you like the best? Why?

Probe: Which radio ad did you prefer?

Probe: Which TV ad did you prefer?

QB10. Which of the ads do you like the least? Why?

C. 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) with any questions that were raised by participants.
- Ask questions raised by observers to participants.
- Be sure to make a note of the questions that were asked of this group.>

We're coming to the end of our discussion. As we wrap things up, is there anything else you think the IRS should know about what they 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 most effectively let taxpayers know about EITC.

ATTACHMENT G

Frequently Asked Questions (FAQs)

EITC Post Filing Season Marketing Focus Groups with Taxpayers

FREQUENTLY ASKED QUESTIONS

General Questions

What is the purpose of this study? What is this survey about?

The IRS is conducting this study to collect feedback from taxpayers about some of the different ads they have created to let people know about the Earned Income Tax Credit (EITC).

What is the Earned Income Tax Credit?

The Earned Income Tax Credit (also known as "EITC" or "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 EITC has been available for many years, 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.

Who do you work for?

I work for Westat, a survey research firm in the Washington, DC area, and we have been contracted by the IRS to conduct this study.

How will the study results be used? / What will you do with this information?

The IRS will use the study results to help improve its ads about EITC, so more people can find information about this tax refund program.

Will results be made available? / May I know the results of the survey?

The results will be available some months from now. We will see if the IRS will be able to mail you a copy of the results. [COLLECT NAME & ADDRESS, FILL OUT PROBLEM SHEET.]

Privacy

How do I know you will keep this information private? / How will the results be published?

We are required by law not to reveal any identifying information about you to the IRS or to the public. Your participation is voluntary and private, and will not affect you or your tax status. Only persons directly involved with the study at Westat will ever see your information. You will never be asked to provide your Social Security number, birth date or other confidential data. We will write a summary report to IRS that discusses the outcomes of the whole group discussion - no names will appear in that report. Information that would enable the identification of anyone who participates in this study will never be released or published.

Will doing/not doing this study affect my taxes?

Because this study is not mandatory, your participation or non-participation will not affect your taxes or your tax status. However, you represent a lot of other people in situations similar to yours. Your participation is important because you are actually speaking for them, as well as yourself.

Refusals

Do I have to do this? / Do I have to attend the session? / I don't want to do this.

It is not mandatory that you participate, but your input and opinions are very important to the success of this study. You represent a lot of other taxpayers in your area, and you are speaking for them, as well as yourself. Whether or not you participate will not affect your taxes or your tax status.

I think this whole business is stupid. The federal government could better spend this money.

[INTERVIEWERS: Occasionally you will encounter argumentative respondents. In spite of their seemingly hostile questions, they tend to be interested in the study, but want to explain their feelings before consenting to participate. Hear them out! As long as they keep talking, they have not refused to participate. Do not argue. Simply make short, neutral comments to let them know you are listening.]

How long will this take? I'm too busy.

You should allow an hour and a half for the session. Because we know your time is valuable, we are paying each participant \$100 cash to thank you for your participation in the discussion.

Take me off your list. You cannot call me according to the "No Call" law.

I'm not trying to sell you anything. I understand that you might think I work for a telemarketing company; however, survey research telephone calls are not prohibited or regulated by the Federal Trade Commission (FTC). Our aim is to encourage you to participate in our study, not to sell you anything. The information you provide will be used exclusively for research purposes.

I need more information about the study before I'll participate or any questions. Send me something in writing.

The IRS is conducting this study to collect feedback from taxpayers about some of the different ads they have created to let people know about the Earned Income Tax Credit (EITC). All of your answers will be kept private and participation is voluntary.

[IF RESPONDENT INSISTS ON SOMETHING IN WRITING]: We will send you a letter which will explain the purpose of this study. May I verify your name and address? Please allow one week for this letter to arrive. [COLLECT NAME & ADDRESS, FILL OUT PROBLEM SHEET.]

Selection of Respondents

How did you get my name? / How did you get my address? / How did you get my phone number?

Your name was picked at random from a list of people in your part of the country who may have filed for the EITC or who may have been eligible to file in previous years per IRS records.

Why don't you call someone else?

Your name was picked at random from a list of people in your part of the country who may have filed for the EITC or who may have been eligible to file in previous years per IRS records. Because your opinions represent others in your area please take a few moments to consider attending the discussion.

Legitimacy of the Survey

What is the authority/sponsor for this study?

The IRS has contracted with Westat to collect this information and answer any questions you might have.

Who can I call at the IRS to verify this study?

You may contact Mary O'Brien in the Earned Income Tax Credit Office at the IRS. She can be reached by email at Mary.J.O'Brien@irs.gov or by phone at 1-206-220-5706. This is not a toll-free call.

How do I know the survey is legitimate? / How can I make sure this is really a survey?

If you wish, you can call the recruiting manager at 1-800-937-8281, ext 2651. This is a toll-free call.

Does this survey have approval from the Office of Management and Budget (OMB)? / What is the OMB number?

Yes, the OMB number is 1545-1349.

Study Content

What is the Earned Income Tax Credit?

The Earned Income Tax Credit, also known as the EITC or EIC, is a tax credit for certain people who work and have earned income below roughly \$42,000. If you qualify for the credit, it can reduce the amount of tax you owe or increase the size of your tax refund.

What kinds of questions will be asked?

You are invited to participate in this session because you are a taxpayer and we would like to get your feedback about some of the ads that the IRS has created to inform the general public about EITC. I think you'll find the session interesting.

Can you help me with a problem I'm having with my taxes?

Westat has been hired by the IRS specifically to conduct this study. We cannot represent the IRS in any other matters. I can give you a telephone number at the IRS that you can call for assistance with your problem or to find out more information. You can call the IRS toll free at 1-800-829-6088.

ATTACHMENT H

Session Confirmation Letter



1650 Research Boulevard • Rockville, Maryland 20850-3195
tel. 301-251-1500 • fax 301-294-2040 • www.westat.com

OMB No.: 1545-1349

[DATE]

Dear Mr. /Ms. :

Thank you for agreeing to participate in our IRS advertising study. Here are details to remind you when and where to appear for the focus group discussion. The focus group discussion should last about an hour and a half and we will serve a light supper.

To thank you for your time, we will give you \$100 for your participation.

DATE: [WEEKDAY], April [X], 2009

TIME: [X:00] p.m.

LOCATION: [FACILITY NAME]
[FACILITY ADDRESS]
[FACILITY PHONE]

Directions and a map are enclosed.

Please plan to arrive a few minutes prior to the above time to check-in. Please allow sufficient time for travel as we want to begin on time.

If you need further information, please call me at the office toll-free 1.800.Westat1 extension 2651 (1.800.937.8281 extension 2651) or on my cell 240.620.1315 (a toll call). If something comes up and you cannot arrive at the appointed time, it is essential that you call and let us know. It is important that we speak to all the people we've arranged interviews with. Your views and opinions are central to the study.

We look forward to seeing you and thank you in advance for your input.

Sincerely,

Debra Stark
Study Manager

ATTACHMENT I

Telephone Reminder Call Script

IRS Task Order 13—Taxpayer Telephone Reminder Script

Hello, is this [Name]?

This is [NAME] from Westat, calling to remind you about the IRS focus group session you agreed to participate in.

Your session will be held tomorrow, [DATE] at [LOCATION], at [TIME].

If you need additional directions to the facility, or find that you will *not* be able to attend, please call them directly at [FACILITY NUMBER].

If you have any *other* questions, or want to know more about this study, please feel free to contact Debra Stark during the workday at 240.453.261 (a toll call) or toll-free at 1.800 WESTAT 1 ext. 2651 (1.800.937.8281 ext. 2651). At other times, you may call her cell—240.620.1315.

We hope you will enjoy the session--please plan to arrive a few minutes early for check-in. There will be a cash thank-you (\$100) for your feedback.

Thank you.