

## Attachment 1

# Screening Protocol: 1040X One-On-One Interviews

## Script for Participant Recruitment Phone Call

1. Hello, my name is (FIRST AND LAST NAME) may I speak to (NAME FROM CALL RECORD LABEL)?

IF SOMEONE OTHER THAN R ASKS WHY YOU ARE CALLING, SAY: I'm calling regarding an important IRS study.

*(Check One Answer)*

- NO ONE BY THAT NAME AT THIS NUMBER
- SPEAKING TO R;R COMES TO THE PHONE > SKIP TO Q3

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 \_\_\_\_\_ and I'm calling from (MARKETING COMPANY'S NAME) for Kleimann Communication Group. Kleimann Communication Group is conducting a study for the IRS. I want to assure you that your responses will be kept completely private.

This project will explore what people think of a specific tax form and what IRS can do to improve the form.

PROBE: (We are not selling anything, we are looking to recruit people to help out with a nationwide study. Everything you say is private, and your identity will not be disclosed.)

IF NEEDED: The exact location of the interview is \_\_\_\_\_.

This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is 1545-1349. If you like, I can give you a name and address where you can send comments and questions or suggestions regarding the process for recruiting potential participants in the focus groups.

Internal Revenue Service  
Tax Products Coordinating Committee  
1111 Constitution Ave, NW IR-6526  
SE:W:CAR:MP:T:T:SP  
Washington, DC 20024

Would you be interested in participating?

- YES >CONTINUE WITH Q4.
- NO > CALL BACK TIME\_\_\_\_\_
- REFUSE > END OF INTERVIEW, THANK R.

*(Check One Answer)*

- YES >CONTINUE WITH Q4.
- NO > CALL BACK TIME\_\_\_\_\_
- REFUSE > END OF INTERVIEW, THANK R.

4. Do you primarily read and speak English?

- Yes Go to question 8
- 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.

5. Do you regularly self-prepare your tax returns?

- Yes Go to question 6
- 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.

6. Do you regularly fill your tax returns using paper and pencil?

- Yes [*Go to question 7*]
- 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. Have you ever amended your tax return using IRS Form 1040X?

- 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 Go to question 8

8. Which of the following tax forms did you to file your taxes last year?

- Form 1040
- Form 1040EZ
- Form 1040A
- Don't Know

9. Which of the following age groups are you in?

- 21 to 34
- 35 to 44

- 45 to 54
- 55 to 64
- 65 or older

10. What is your gender? (INFER IF CLEAR, OTHERWISE ASK)

- Male
- Female

11. What is your tax filing status?

- Head of Household
- Single
- Married, Filed Jointly
- Married, Filed Separately
- Qualifying widow(er) with dependant child

12. Do you have dependent(s) aged 17 or younger that live with you at home?

- Yes
- No

13. Do you have dependent(s) aged 17 or younger that live with you at home?

- Yes
- No

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

- Less then high school
- High School or GED
- Some college or associate's degree
- College graduate
- Graduate school

15. Are you of Hispanic or Latino origin?

- Yes
- No

16. What is your race? Please select one or more.

- White
- Black or African American

- ( ) Asian
- ( ) Native Hawaiian or other Pacific Islander
- ( ) American Indian or Alaska Native

17. I will now give you the interview times that we have available. (CALENDAR TO BE UPDATED BEFORE EACH CALL) [Revise this calendar as necessary.]

Day and date	8:30 a.m.	11:00 a.m.	2:30 p.m.
Day One (insert actual day depending on schedule)			
Day Two			

- NO, CAN'T MAKE THOSE TIMES > THANK FOR TIME, END OF INTERVIEW
- REFUSE > THANK R FOR TIME, END OF INTERVIEW

18. I will send you a letter confirming the time and date of the interview, and giving you the exact location of the group. 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 R 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 WITH Q19
- NO, ADDRESS IS NOT CORRECT > MAKE CORRECTIONS BELOW, THEN ASK Q19.

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

19. 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 ON CALL RECORD, MAKE ANY CHANGES BELOW)

*(Check One Answer)*

- YES, NAME IS CORRECT > CONTINUE WITH Q20
- NO, NAME IS NOT CORRECT > MAKE CORRECTIONS BELOW, THEN ASK Q20

R'S CORRECT NAME: \_\_\_\_\_

20. 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 TO CLOSING SCRIPT
- NO, CALL DIFFERENT NUMBER > RECORD NUMBER BELOW, THEN CONTINUE WITH CLOSING SCRIPT.

NUMBER TO CALL TO REMIND R: \_\_\_\_\_

We will be paying participants \$\_\_\_\_\_ to participate in this study.

Thank you for your help. I am glad you can come to the interview. Please watch for a reminder letter from Kleimann Communication Group.

## Acknowledgment Letters to Participants

Dear **[participant]**:

Thank you for agreeing to participate in the research being conducted by Kleimann Communication Group, Inc. (KCG). Below, we have noted the date, time, and location we have reserved for you for the focus group. We are also attaching directions for you. Please remember to bring your glasses or contacts if you use them to read and photo id.

**[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,

**[insert]**

## Recruiting Agency, Inc.

Dear [Participant]:

Recently, one of our staff members invited you to attend a market research study. You have been specially selected to participate in that study with a limited number of other persons. This letter will confirm your attendance, and we look forward to seeing you in our office.

When you come, you will have the opportunity to express your opinions about certain topics that we discussed with you earlier. We are not selling anything and you will not be involved in any form of sales or sales follow-up because of your participation in our study. We are very interested in hearing what you have to say.

Your attendance at our research study is confirmed for the time and date shown below. We ask that you please be prompt for your scheduled appointment. Should you find that you cannot meet your scheduled time, we ask you to call **[(###)###-####]** so that we may reschedule you.

Please remember to bring your glasses or contacts if you use them to read.

Since our research study has a limited number of reservations, we have confirmed only the person to whom this letter is addressed,

The location where the research study will be held is our **[insert]** office. It is located at **[insert address]**.

Thank you in advance for helping us and we look forward to seeing you.

Director/Manager

Information about your appointment:

Date: \_\_\_\_\_

Day: \_\_\_\_\_

Time: \_\_\_\_\_ a.m. / p.m.

Length of Session: \_\_\_\_\_

Honorarium : \$ \_\_\_\_\_

# 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 Q3

IF SOMEONE OTHER THAN R ASKS WHY YOU ARE CALLING, SAY: I'm calling regarding an important study of IRS tax forms 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 Q3
3. My name is (FIRST AND LAST NAME) and I'm calling from (MARKETING COMPANY'S NAME) for Kleimann Communication Group to confirm NAME OF CONFIRMED PARTICIPANT'S or YOUR participation on DATE AND TIME for the IRS Focus Group. Will you still be able to make it? Please remember to bring your glasses or contacts if you use them to read.

IF LEAVING A MESSAGE SAY, will you please give NAME OF CONFIRMED PARTICIPANT this message and have NAME OF CONFIRMED PARTICIPANT call me at TELEPHONE NUMBER if HE or SHE will not be able to make it.

THANK PARTICIPANT OR PERSON TAKING MESSAGE.



# Taxpayer Interviews Moderator's Guide

## Form 1040X Redesign

### Introduction of Moderator (5 minutes)

Welcome, and thank you for coming today. My name is \_\_\_\_\_, and this is \_\_\_\_\_. We are from Kleimann Communication Group, an independent consulting firm in Washington, DC. We have been hired by IRS to conduct Taxpayer research. As you can tell, I will be reading from a script during this interview. We will be talking with a number of people in several cities over the next few 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 thoughts and opinions about IRS tax forms in general and specifically, about Form 1040X, *Amended U.S. Individual Income Tax Return*.

The research we're doing today is part of IRS' effort to improve the way it communicates with Taxpayers. Our job today is to talk about what works with the form, what doesn't work, and how to improve the form to make it easier for Taxpayers to use. We will use your suggestions to guide us as we redesign the Form, so what you tell us is very important.

Behind the mirror are observers who have been involved in this project and are very interested in hearing your thoughts.

We will be audio-taping this session to ensure that we collect complete information. The entire session will take about two hours. If you need to go to the restroom at any time during the session, please feel free to do so. The restrooms are located \_\_\_\_\_.

### Privacy

I want to confirm that you have read and signed the consent form **[hold it up]** and completed the participant questionnaire **[hold it up]**. I want to assure you that the information we collect here today will not identify you by name. For example, you did not 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.

## About the Session

In a few minutes, I will ask you some questions, but please remember that there are no right or wrong answers. We are not testing you. We are testing the form and want to learn from you so we can improve this form. Here are a pen, some paper, and a calculator. If you want to use them during the interview, please feel free.

## A. Task Completion (30 minutes)

For this exercise, I'm going to read you a scenario, and ask you to use that scenario to fill in a blank Form 1040X. Please fill it out exactly the way that you would if you were actually sending it to the IRS.

Please take a blank Form 1040X and the card marked "Scenario #1" from your envelope. Take a minute to read this scenario.

### Scenario 1 - Child Tax Credit

Imagine that you are a single married parent with one daughter named Georgina. You file as head of household using Form 1040A and your 2007 Form W-2 contained the following Federal income tax information:

Box 1, Wages, tips and other compensation	\$30,400.00
Box 2, Federal income tax withheld	\$ 3,040.00

You also earned \$11 in taxable interest

On January 28, 2008, you mailed your 2007 return to the IRS. Your child turned 17 three weeks earlier on January 7. On February 20, you looked at your return again and realized you could claim a child tax credit for 2007 because Georgina was under age 17 at the end of that year and met the other requirements.

Please complete Form 1040X to claim the child tax credit. Please fill in the form exactly as you would if you were going to send it to the IRS.

Feel free to use any and all of the materials in the packet you find necessary to complete Form 1040X. Let me know when you have completed the task.

## B. Task Completion Analysis (30 minutes)

We are very interested in how you completed the 1040X.

1. Overall, how did you approach the task of completing the 1040X?
2. Did you use the instruction booklet?
  - a. What sections of the instruction booklet did you use?
  - b. Did the instruction booklet provide all the information you needed to complete the form? Can you think of any additional information you would have liked to have in completing the 1040X?
3. Did you read through the original return?
4. What information on the Form 1040X did you use?
  - a. Can you think of additional information you would have liked to have on the form itself?
5. Looking at the filing status, Please tell me what you entered for the filing status. How did you know what to enter? Did you understand what this section was asking for?
6. **Refer them to year line-** Please tell me how you decided what to enter on this line or if you needed to put anything on this line? What information did you use to decide between calendar year and fiscal year? Is there any additional information that might help someone fill out this line?
7. Looking at Income and Deductions section,
  - What is the purpose of this section?
  - What specific information did you use to complete this section for lines 1-5?
8. Can you explain the Instruction for line 6 in your own words?
9. Looking at the refund or amount you owe section of the 1040X- what information did you use to complete this section?
10. Looking at the Exemptions Section (top of second page)-
  - a. What is the purpose of this section?

**IF completed Exemption Section-** How did you determine you needed to complete this section . What information did you use? Was there any other information you would have liked to have?

***If NOT complete Exemption Section***- How did you determine you did not need to complete section II. What information did you use? Was there any other information you would have liked to have?

**Looking at Line C,**

11. What is the purpose of this section?
12. How did you determine if you needed to complete this section?
13. What information did you use to complete this section?
14. Was there any additional information you would have liked to have?  
  
Do you need to send any additional documents along with Form 1040X to the IRS? Why or why not?
15. Please look at the checklists on the back. Did you notice them? What is the purpose of the checklist? Did you use them? Did they assist you in completing the form?
16. Is it necessary to sign the 1040X? Where do you sign? Is there anything we can change to get more taxpayers to sign it?  
  
Were there any additional documents that would have helped you fill out this form? If so, which ones?

**★ Moderator’s Note**

Give the participant the sheet of paper with the title, Scale – Instructions – Line 6

17. Please use this scale to rate completing line 6.
18. ***(Based on what the participant filled out on the scale)*** Did you rate this exercise based on the question/line itself, or the Instruction for it or a combination of both?

**★ Moderator’s Note**

Take out a sheet of paper with scales on it to determine the level of ease or difficulty completing the exercise.

19. Thank you for completing that exercise. Now, I’m going to give you a sheet of paper with a few scales on it and ask you to rate how you felt completing parts of this exercise.
  - On a scale of 1-5, rate completing Form 1040X.
  - On a scale of 1-5, please rate the Instructions to Form 1040X.

- On a scale of 1-5, please rate understanding the language in Form 1040X.
- On a scale of 1-5, please rate flipping between the 1040X, Instructions, your original return, and its Instructions.

Do you have any additional information you would like to share about your experience with the 1040X?

### **Closing Remarks**

Are there any questions that I can answer before we end our session? Thank you very much for participating in today's interview. The information you provided has been very helpful. We appreciate your help! You can pick up your payment at **[wherever the testing facility designates]**. Thank you again for your participation.

## Appendix

For Part B. Task Completion Analysis, we will use three scenarios (including the one listed in Part B) an equal number of time with participants to test how taxpayers complete the form according to each specific scenario.

The additional scenarios are listed below:

### Scenario II.

Edward Birch works for a medium-sized retail furniture business in Illinois. He works for salary and receives no commissions. His 2007 Form W-2 had the following Federal tax information:

Box 1. Wages, tips and other compensation	\$58,000.00
Box 2. Federal income tax withheld	\$9,753.00

Mr. Birch also received 3 Forms 1099-INT showing taxable interest of:

- \$75,
- \$50
- \$125

Mr. Birch also received dividends from stock he owns. The dividends are all ordinary dividends and total \$150.

Mr. Birch filed his Form 1040A on February 15, 2008; a timely filed return. In June, he discovered two additional Forms 1099-INT that he had mislaid. The total additional interest from these 2 forms is \$50.

Complete Form 1040X for Edward to report the additional interest income.

### Scenario III.

Mr. and Mrs. Fir file a joint return. Douglas Fir works for a small lumber company in Oregon. He is a salaried employee. His 2007 Form W-2 had the following Federal and state income tax information:

Box 1. Wages, tips and other compensation	\$40,000.00
Box 2. Federal income tax withheld	\$ 2,250.00
Box 16. State wages, tips, etc.	\$40,000.00
Box 17. State income tax withheld	\$ 3,200.00

Jeanette Fir is employed as a teacher in the local school and paid \$250 of her own money to provide supplies for her students. She is salaried

and her 2007 Form W-2 had the following Federal and state income tax information:

Box 1. Wages tips and other compensation	\$20,000.00
Box 2. Federal income tax withheld	\$ 1,000.00
Box 16. State wages, tips, etc.	\$20,000.00
Box 17. State income tax withheld	\$ 1,494.00

The Firs had combined taxable interest in 2007 of \$125.00 and a taxable state income tax refund from 2006 of \$550.00.

They own their home and itemize their deductions. In 2007, they paid \$2,957.00 in property taxes and \$6,500.00 in mortgage interest. They also made charitable donations throughout the year, by check, that total \$1,000.00.

The Firs have two children, both of whom qualify as dependents for the child tax credit. They filed their 2007 return at the beginning of March 2008. At the end of March, Mrs. Fir received a Form 1099-G showing she received unemployment compensation at the beginning of the year when she was let go from her job before becoming a teacher. She had federal income tax withheld from her unemployment checks and the 1099-G showed the following Federal income tax information:

Box 1. Unemployment compensations	\$2,000.00
Box 4. Federal income tax withheld	\$ 600.00

Complete Form 1040X for Mr. and Mrs. Fir

OMB#: 1545-1349  
Internal Revenue Service  
Tax Products Coordinating Committee  
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SE:W:CAR:MP:T:T:SP  
Washington, DC 20024