



**Attachment 1**  
 **Screener Guide**  
**Confirmation Letter**  
**Reminder Phone Script**

**Participant Screener, Confirmation Letter, and  
Reminder Phone Script for  
Testing IRS Form 1040NR**

**OMB # 1545-1349**

Hello, my name is \_\_\_\_\_. I am calling on behalf of ICF Macro, a research and consulting firm in the Washington DC area. We are working with the Internal Revenue Service (IRS) to obtain feedback on a revised form they are developing. We are seeking participants for a focus group we are holding in [insert city].

*IF ASKED: (EACH INTERVIEWER WILL HAVE THIS INFORMATION)*

If respondents ask how their name was obtained, tell them their phone number was randomly selected from a list of individuals in the local calling area. If respondents are concerned about participating, tell them that our contract with the IRS specifically prohibits me from revealing their name or any information about them to the IRS or anyone else. Participation in this focus group will not affect your taxes or filing status.

*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 regarding these time estimates or suggestions for making this process simpler.*

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

Your answers to these questions will be held completely Private by ICF Macro, meaning we will not provide your name or any identifying information to the IRS.

1. Do you consider yourself to be fluent in English?

Yes

If yes ask: Do you read and write in English?

(Yes).....

.....Continue

(No) .....

.....Terminate

No.....

.....Terminate

2. Did you file a federal tax return this year?

Yes.....

.....Continue

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OMB # 1545-1349

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- ( ) No..... Terminate
3. Did you file a Form 1040, Individual Income Tax Return for 2009?  
( ) Yes ..... Continue  
( ) No..... Terminate
4. Are you a tax professional? (Individual who prepares 25 or Federal tax returns each year)  
( ) Yes ..... Continue  
( ) No..... Continue to Q6
5. For the tax year 2009, did you prepare 25 or more IRS Form 1040 with a Schedule D with income from a Form 1099-B? [**Note to recruiter: Form 1099-B is the Proceeds From Broker and Barter Exchange Transactions**]  
( ) Yes ..... Continue to Q8  
( ) No..... Terminate
6. Did you file a Schedule D, Capital Gain and Losses, with your 2009 Form 1040 Federal Income Tax Return? ?  
( ) Yes..... Continue  
( ) No..... Terminate
7. For the tax year 2009, how was your income tax return filed? (*Note to recruiter: Try and recruit paper and pencil filers, but 40% per group can have used software*)  
( ) Self-prepared using paper and pencil..... Continue  
(60% Maximum per group)  
( ) Using preparer ..... Terminate  
( ) Not sure..... Terminate

**For questions 8-14, recruit a mix of individuals**

8. Into which of the following categories does your age fall? *May opt-out if they wish to.*  
( ) less than 18..... Terminate  
( ) 18 to 33
-

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- 34-44
- 45 to 64
- 65 and older

9. What was your filing status on your most recent tax return? [Read responses and check one]

- Single
- Married/jointly
- Head of household
- Widow/widower

10. Please identify your highest completed level of education. [May opt-out if they wish to.]

- Less than 9th grade
- 9th grade to 12th grade, no diploma
- High school graduate (or GED)
- Some technical or vocational school
- Technical or vocational school graduate
- Some college, no degree
- Associate Degree
- Bachelor's Degree
- Master's Degree
- Post-Master's Degree

So that we can be sure that all backgrounds are represented in our project, could you please tell me the race and ethnic origin you identify with [1 or more responses OK; may opt-out if they wish to].

11. Are you of Hispanic or Latino origin?

- Yes
- No

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

- American Indian or Alaska Native
  - Asian
  - Black or African American
  - Native Hawaiian or Other Pacific Islander
  - White
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**13.** Which of these categories does your total annual household income fall into?

- Less than \$10,000
- \$10,000 but less than \$15,000
- \$15,000 but less than \$25,000
- \$25,000 but less than \$35,000
- \$35,000 but less than \$50,000
- \$50,000 but less than \$75,000
- \$75,000 but less than \$100,000
- \$100,000 or more

**14.** Record Gender—DO NOT ASK UNLESS UNABLE TO DETERMINE; may opt-out  
they wish to.

- Female
  - Male
- 
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INVITATION

Thank you for answering our questions. Based on your responses, we would like to invite you to participate in a focus group which will be held in [insert city] [insert date] at [insert time]. The total time will be no more than 2 hours. We will provide everything that you need to participate in the focus group. Your participation is completely voluntary.

Are you willing to participate?

( ) Yes.....

.....Continue

( ) No.....

.....Terminate

I'm glad that you will be able to join us! We will provide you with a \$75 stipend for participating as well as a light meal and refreshments. At this point I need to collect some contact information from you. Then we will send you a confirmation letter and directions to the facility via e-mail.

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call *[insert recruiter contact and phone]* if this should happen. We look forward to having you participate on [insert day] at *[insert time]*.

Do you have any questions?

Great! Thank you for your time and we will be in touch again the day of the focus group. Please remember to bring reading glasses if you use them.

TERMINATE TEXT

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the focus group requirements, we cannot extend you an invitation. Perhaps at a later time we can include you in a future focus group. Have a good *[day/evening]*.

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**Confirmation Letter**

<Insert date>

Dear <insert name>,

Thank you for agreeing to participate in a focus group discussion on <insert date> at <insert time> at <insert facility name>. Please arrive 15 minutes before the start of the focus group so that you can complete some paperwork and have something to eat. Snacks and refreshments will be provided. As a thank you for participating in the focus group, you will be given \$75 at the end of the discussion.

The directions to the facility are attached. We are accessible by public transportation [insert bus number/subway station as appropriate]. If you would like to drive, parking is available [insert information about parking and any costs].

If you have any questions, please call <insert facility manager's name> at <facility phone number>.

Thank you for your time and participation.

[Insert facility manager's name]  
[Insert name of facility] on behalf of ICF Macro.

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**Reminder Phone Script**

*To be used no more than 24 hours prior to the scheduled focus group. If participant is not available, leave voice mail message and try back later.*

Hello, may I speak to <insert name>? Hi, my name is <insert recruiter's name> and I work for IFC Macro. I'm calling to remind you about the focus group you agreed to participate in tomorrow at <insert time> at <insert location>. Are you still able to participate? Great! I <mailed/e-mailed> you directions to our facility. Did you receive the directions? **[If no, read directions and follow with an e-mail.] [If yes]** Do you have any questions about how to get to the facility?

Please remember to bring reading glasses if you use them. If you need to cancel for any reason, I would appreciate if you would call me at ][insert phone number].

We look forward to seeing you tomorrow.

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# Attachment 2

## Moderator's Guide

*[Note: Information in regular type is meant to be said by the moderator. Instructions for the moderator are included in italics].*

### Focus Group Moderator's Guide

#### Form 1099-B and Schedule D

#### Focus Groups

## INTRODUCTION

Introduction of the moderator.

Explanation of the nature of the general study—to provide input on the revised Form 1099-B Proceeds From Broker and Barter Exchange Transactions and the existing Schedule D Capital Gains and Losses.

Explanation of the purpose of the focus group approach—to explore in a semi-structured manner what people think about the issues.

- The group discussion of the issues often generates deeper insights than individual one-on-one interviews.
- A topic oriented discussion of issues allows the participants to identify the important dimensions that might be lost in a structured interview setting.
- It's interactive so that the participants can talk back to us—ask what we mean, tell us when a question doesn't make any sense, or means different things to different people.

## BASIC GROUND RULES:

- Everything that you say here will be kept strictly Private. We will use first names only and names will not be used in the report. You will remain anonymous to the IRS and are free to tell me what you think.
- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project 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: IRS Tax Products Coordinating Committee, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.

- We are audio-taping the meeting for use in preparing a report about findings. Your name will not be used in the report; but the tapes will help me remember the valuable input you give me to share with the Service. *[Note to moderator: if anyone voices concern, also mention that the note taker cannot write as fast as participant's speak nor can you remember everything after traveling to the three different cities over several months.]*
- Because we are taping this meeting, I ask that you speak loudly and clearly. If I think you are speaking too softly to be heard on the tape, I will ask you to speak up.
- Please speak just one at a time so everyone has a chance to participate.
- Don't engage in side conversations—we need for everyone to hear what the others are saying and for everything that's said to be heard easily on the tape.
- Sometimes I'll go around the table and ask everyone for their input. At other times, I will just throw a topic open for general discussion.
- Participation—we need to get a full range of opinions, and we need everyone's participation. You are here to talk. I am here to listen. I am not an expert in tax law so I cannot answer questions that involve tax law represented in Form 1099-B or Schedule D.
- No evaluation—there are no right and wrong answers. We expect differences in how people see things, and we need to know about these differences.
- Feel free to disagree or question each other. The purpose of a group session is that we learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.
- If you have a cell phone, please turn it off, or set it to vibrate. We don't want the group to be disturbed and we also need your full attention during the session.
- The session will last about 2 hours.

## **INTRODUCTION OF PARTICIPANTS**

Let's go around the table. Please introduce yourself (first name only, please) and

*Moderator: for taxpayers ask:*

- Did you prepare the form using paper/pencil or did you use a software package such as Turbo Tax to prepare your tax return?
- How did you file your tax return? Mailed it (paper), e-filed, other

*Moderator: for tax preparers ask:*

- Approximately how many Form 1040s with income from Form 1099-B did you prepare for clients in tax year 2009.

## **Scenarios and Discussion**

Now let's take a look at this scenario. **Distribute copies of the scenario.**

***Instructions to Moderator:***

***Read scenario to participants. Please point out that they are the taxpayer and should complete the schedule the same they would if they were the taxpayer.***

Please complete the entries on Schedule D and Form 1040 using the information provided in this scenario. Be sure to use the instructions provided to complete the exercise. You will have about 20-25 minutes to complete the scenario.

Before you begin the scenario, please take a look at Form 1099-B. While you are completing the exercise consider the look, layout, and language of the Form. We will discuss these items after you complete the scenario.

***Ask participants to put down their pencils once they have completed the schedule. Please collect all pencils before reading the answers to the scenario.***

1. What do you think about the general look and layout of the Form 1099-B?  
Probe: Concerns and comments about print size, font type, layout, etc.
2. What did you think of the wording of Form 1099-B?
  - a. Where there any lines that gave you difficulties?
  - b. If yes, can you please reword the line(s) so that it would be clearer?
3. Do you have any suggestions for improving Form 1099-B or instructions?

4. Did you experience any difficulty in completing Schedule D using the scenario? If so, please explain the difficulties you had.
5. Did you use the instructions to complete the Schedule D?
  - a. If so, what sections of the instructions did you use?
6. Were any of the instructions difficult to understand or needed to be reworded?

Probe: Please give suggestions on how to reword the instructions to make them more understandable.
7. Did the instructions provide all the information you needed to complete the schedule?
8. Is there anything else you needed in the instructions to complete the schedule?
9. Do you have any other suggestions for improving the Schedule D or instructions?

*At the end of the session please read the answer key to the participants. Please make sure they do not change their answers.*

#### **IV. False close**

*Explain that participants can discuss among themselves the answers while you check in with the observers to see if they have any additional questions they would like you to ask.*

#### **V. Closing**

Thinking about our discussion tonight, is there anything else you would like to share regarding the forms and instructions we looked at today.

*Thank you very much for coming this evening, and for sharing your ideas with us —we really appreciate your time.*

#### **IV. False close**

*Explain that participants can discuss among themselves the answers while you check in with the observers to see if they have any addition questions they would like you to ask.*

## **V. Closing**

1. Thinking about our discussion tonight, is there anything else you would like to share regarding the Form 1009-B, Schedule D and instructions we looked at today.

*Thank you very much for coming this evening, and for sharing your ideas with us —we really appreciate your time.*

## **Thank You/Wrap Up**

Direct participants to area outside of the room to pick up their incentive.