

ATTACHMENT A
Focus Group – Form W-7(SP)

2010 Tax Forum Focus Groups
 Screener’s Guide

Hello, my name is _____. I work for the IRS and I am recruiting tax professionals to participate in a focus group. May I please speak to you for a few minutes?

The IRS is working to provide products and services, including outreach and education, to Limited English Proficient (LEP) taxpayers. Working towards this goal, the IRS has translated and revised Form W-7 Application for IRS Individual Taxpayer Identification Number into Spanish.

The purpose of this study is to seek comments and suggestions from tax professionals who are familiar and have used the Form with their taxpayers. We would like to get your input on the translated form to determine if additional changes are needed on the form in order to meet the needs of the limited English proficient taxpayers.

If you are interested in participating, I need to ask you some qualifying questions.

These questions should take no more than three minutes of your time. If you are eligible and wish to participate, the discussion will take approximately two hours.

If you would like, I can give you a name and address where you can send comments and questions regarding this time estimate. We are required by law to report to you the Office of Management and Budget (OMB) control number for this public information request. That number is OMB#1545-1349. 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. Your participation is voluntary.

Are you interested in participating? (If yes, continue with questions)

1. Are you bilingual? Do you speak Spanish?

[] Yes..... Go to Question #2

No..... Thank them and let them go. If they ask, tell them we are only looking for preparers who service Spanish speaking individuals because the product we are testing is for Spanish-speaking tax preparers.

2. Because we translate Forms, Publications and Notices for Spanish speaking individuals and business Spanish speaking taxpayers, we would like to obtain feedback from tax professionals whose client base is mostly Spanish speaking. Are the majority of your clients Spanish speaking?

Yes.....Go to Question #3
 No..... Thank them and let them go. If they ask, tell them we are only looking for preparers who service Spanish speaking individuals and Business Spanish-speaking taxpayers.

3. Have you prepared Form W-7 (SP) for your Spanish-speaking clients?

YesGo to question #4
 NoThank them and let them go. If they ask, tell them we are only looking for preparers who prepare Form 2848 (SP) The product we are testing is for Spanish Speaking taxpayers.

For questions, 4-5, recruit a mix of individuals

**4. Into which of the following categories does your age fall?
May opt-out
if they wish to.**

less than 18.....
.....Terminate
 18 to 33
 34-44
 45 to 64
 65 and older

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

- () Female
- () Male

When invitation to participate is extended, please restate that they will be participating with other tax professionals.

After securing respondent agreement to participate, record information below and give the participant a reminder card.

Participant's First Name (first name only)

Reminder Card

Focus Group: Form W7 SP

*Date of Focus Group
Session* _____

*Time of Focus Group
Session* _____

*Location of Focus Group
Session* _____

Recruiters: Please use this box to tally the attempts to recruit practitioners. At the completion of the project, we must report to OMB the number of requests or attempts to recruit practitioners for the focus group. After recruiting is completed, give the tally to the moderator of your focus group. The moderator will total the recruit attempts at this forum.

TALLY ATTEMPTS TO RECRUIT PRACTITIONERS FOR FOCUS GROUP

ATTACHMENT B
Moderator's Guide
Focus Group – Form W-7 (SP) Application for IRS Individual Taxpayer
Identification Number

INTRODUCTION

Hello! My name is _____ and I am a focus group moderator for the Internal Revenue Service. _____ will be taking notes of the session. I am conducting a series of focus groups with tax professionals who prepare tax returns for Spanish speaking clients. I am talking with tax professionals like you at the 2010 IRS Tax Forums in Chicago, New York and Atlanta. The purpose of this focus group is to get your input on the revised and translated Spanish version of W-7(SP), in order to meet the needs of the Limited English proficient taxpayers.

As I stated before, this discussion is being held with tax professionals in different cities across the country.

We appreciate you taking the time to participate in this discussion. Your comments are very important to us and will be used to make any necessary improvements to the web site.

WHAT ARE FOCUS GROUPS?

Has anyone here ever participated in a focus group? **(Ask for a show of hands. State number for recording.)**

A focus group is simply a group discussion with the purpose of obtaining a diversity of views, ideas and opinions on a particular topic. IRS uses information from focus groups to make decisions on new products and services and ways to improve our current products and services.

WHAT IS A MODERATOR?

My job as moderator is to:

- Help guide the flow of conversation
- Make sure everyone's comments are heard
- Ensure that questions about various aspects of the topic are covered

You will see me referring to this outline during our session. The outline includes all issues I need to raise with the group, and helps me keep the discussion on track. It is important that we cover all of the issues. Therefore, I may at times have to break off the conversation in order to move on to another area on the guide.

Disclosures

- 1. Anonymity.** Everything that you say here will be kept strictly anonymous . 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.
- 2. Voluntary Participation.** Your participation in this group is voluntary. You do not have to answer any questions that you do not wish to answer; but keep in mind, there are no wrong answers.
- 3. Time.** I will be watching our time and directing our conversation. We will be here for about 2 hours. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, please feel free to do so. However, please come back quickly. Your comments are very important to us.
- 4. OMB.** We are required by law to report to you the OMB control number for this public information request. That number is
- 5. Audio taping.** Because it is hard to listen and capture all your comments on notes, we are audio taping this session so I can write an accurate report later. Your name will not be used in the report; but the tapes will help me to remember the valuable input you give me to share with the Service. **(Note to moderator: if anyone voices concern, also mention to them that the note taker can't write as fast they speak nor can they remember everything after traveling to the 3 different cities over a three-month period.)**
- 6. Thanks.** Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this study.

The following are ground rules about how the discussion should work:

Ground Rules

1. Please talk one at a time in a voice as loud as mine.
2. Avoid side conversations with your neighbors.
3. We would like to hear from everyone in the course of the discussion, but you don't have to answer every question. Feel free to respond directly to someone who has made a point. You don't have to address your comments to me.
4. Sometimes I will go around the table and ask everyone for their input. At other times, I will just throw a topic open for general discussion.
5. Say what is true for you. We are not looking for consensus opinions, but are expecting to hear diverse perspectives.
6. As I mentioned earlier, I am an employee of IRS. However, I am not a tax expert and I am unable to assist you with specific tax issues. So please refrain from specific tax issue discussions or questions during this session.
7. 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

Before we begin our focus group, we are requesting that you complete the attached survey so that we can gather demographic information on the participants of this group

Note to moderator: Distribute survey; give 5 minutes, collect surveys prior to Ice breaker (Handout -1)

Group Introductions

Icebreaker:

Please introduce yourself to the group by telling us:

- Your first name
- What city you practice in
- Prior to today, were you aware of the Spanish translation of the W-7.
- By show of hands, In which language do you normally complete Form W-7?
() English () Spanish **(moderator: take count)**
- By show of hands, how do you normally complete Form W-7?
() By – Hand () Software **(Moderator: take count)**

ATTACHMENT C
“Focus Group – Form W-7(SP) Application for IRS Individual Taxpayer Identification Number

Note to moderator: Thank everyone for coming again and restate purpose below:

Before we get started, I'd like to remind all of you that the purpose of this focus group is to get your input on the translated Spanish version of Form W-7 (SP), Application for IRS Individual Taxpayer Identification Number (Solicitud de Numero de identificacion del Contribuyente del Servicios de Impuestos Internos). We really value your opinion at the IRS. We believe that obtaining your opinion will help us offer better Spanish forms and products for both you and your taxpayer.

We are soliciting your opinions as practitioners because most of these taxpayers are clients and/or potential clients to you. Since you interact with them on a one on one basis, you can truly assist us with identifying our LEP taxpayer's needs.

Before we get started- by a show of hands how many of you knew the Form W-7 was available in Spanish prior to being recruited for today's focus group?

Note to moderator: Say count out loud for tape recording

For those of you who were aware the W-7 was available in Spanish, do you remember how you became aware of the translation?

For those of you who were not aware the W-7 was available in Spanish, what is the best way for the IRS to communicate future form translations to you?

Does it help you as tax professionals to have forms translated into Spanish?

Scenarios and Discussion

Now let's take a look at this scenario. **Moderator task: Distribute copies of the scenario.** Please complete the entries on Form W-7 (SP) using the information provided in this scenario. Be sure to use the instructions provided with the Form to complete them. Take about 10-20 minutes to complete the scenario.

Note to moderator. One scenario will be used at each session to complete the Form W-7 (SP).

When everyone looks like they have finished, ask participants to put down their pencils and not make any modifications to the form

Form W-7(SP)

- How did your experience with the Spanish version of the W-7 today, compare to your previous experience with the English version?
- Did you use the instructions that came with the form?
 - o If yes, for which lines?
 - o For those of you who did not use/read the instructions, why didn't you use/read the instructions?
- Did you experience any difficulty in completing Form W-7 (SP) using the scenario?
 - o What lines gave you difficulties? What lines were easy for you to complete?
- How easy or difficult was it to understand the language on the W-7 (SP).

Probe – Is there any line or wording that is confusing?

- o If so, can you reword the line to make it less confusing?
 - o Is there any wording that is incorrect or needs to be changed?
 - o Can you provide suggestions for improving the wording to make the W-7 easier to complete or easier to understand?
- What do you think about the general look and layout of the Form?

Probe: Concerns and comments about print size, font type, layout, etc.

- How does the layout compare to the English version?
- What do you like most about Form W-7 (SP)?
- What do you like least about Form W-7 (SP)?
- Do you have any other suggestions for improving the Form?
- Would you like to be able to submit Form W-7 (SP) on line thru IRS.Gov?

Closing

- Thinking about our discussion today, is there anything else you would like to share regarding the form and instructions we looked at today.
- One last general question- What should the IRS be doing to better equip tax professionals to assist Limited English Proficient taxpayers?

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

Handout - 1
Demographic Survey
Focus Group – Form W-7 (SP)

1. Which type of tax professional are you? Please select all that apply.

- Certified Public Accountant
- Tax Attorney
- National Tax Preparation Firm Employee (e.g., H&R Block, Jackson Hewitt)
- Enrolled Agent
- Circular 230 Practitioner (other than Enrolled Agent)
- Accountant/Bookkeeper
- Other, please specify:

2. Into which of the following categories does your age fall?

- 18 to 33
- 34-44
- 45 to 64
- 65 and older
- Prefer not to answer

3. Please identify your highest completed level of education.

- No High school 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

4. 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

ATTACHMENT B
Moderator's Guide
Focus Group - Form 2848 (SP) Power of Attorney and Declaration
of Representative

INTRODUCTION

Hello! My name is _____ and I am a focus group moderator for the Internal Revenue Service. _____ will be taking notes of the session. I am conducting a series of focus groups with tax professionals who prepare tax returns for Spanish speaking clients. I am talking with tax professionals like you at the 2010 IRS Tax Forums in Chicago, New York and Atlanta. The purpose of this focus group is to get your input on the translated and revised Spanish version of Form 2848(SP).

As I stated before, this discussion is being held with tax professionals in different cities across the country.

We appreciate you taking the time to participate in this discussion. Your comments are very important to us and will be used to make any necessary improvements to the web site.

WHAT ARE FOCUS GROUPS?

Has anyone here ever participated in a focus group? **(Ask for a show of hands. State number for recording.)**

A focus group is simply a group discussion with the purpose of obtaining a diversity of views, ideas and opinions on a particular topic. IRS uses information from focus groups to make decisions on new products and services and ways to improve our current products and services.

WHAT IS A MODERATOR?

My job as moderator is to:

- Help guide the flow of conversation
- Make sure everyone's comments are heard
- Ensure that questions about various aspects of the topic are covered

You will see me referring to this outline during our session. The outline includes all issues I need to raise with the group, and helps me keep the discussion on track. It is important that we cover all of the issues. Therefore, I may at times have to break off the conversation in order to move on to another area on the guide.

Disclosures

7. **Anonymity.** Everything that you say here will be kept strictly anonymous. 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.
8. **Voluntary Participation.** Your participation in this group is voluntary. You do not have to answer any questions that you do not wish to answer; but keep in mind, there are no wrong answers.
9. **Time.** I will be watching our time and directing our conversation. We will be here for **about 90 minutes**. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, please feel free to do so. However, please come back quickly. Your comments are very important to us.
10. **OMB.** We are required by law to report to you the OMB control number for this public information request. That number is *1545-1349*.

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.

11. **Audio taping.** Because it is hard to listen and capture all your comments on notes, we are audio taping this session so I can write an accurate report later. Your name will not be used in the report; but the tapes will help me to remember the valuable input you give me to share with the Service. **(Note to moderator: if anyone voices concern, also mention to them that the note taker cannot write as fast they speak nor can they remember everything after traveling to the three different cities over a three-month period.)**
12. **Thanks.** Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this study.

The following are ground rules about how the discussion should work:

Ground Rules

3. Please talk one at a time in a voice as loud as mine.
4. Avoid side conversations with your neighbors.
3. We would like to hear from everyone in the course of the discussion, but you don't have to answer every question. Feel free to respond directly to someone who has made a point. You do not have to address your comments to me.
4. Sometimes I will go around the table and ask everyone for their input. At other times, I will just throw a topic open for general discussion.
5. Say what is true for you. We are not looking for consensus opinions, but are expecting to hear diverse perspectives.
6. As I mentioned earlier, I am an employee of IRS. However, I am not a tax expert and I am unable to assist you with specific tax issues. So please refrain from specific tax issue discussions or questions during this session.
7. If you have a cell phone, please turn it off, or set it to vibrate. We do not want the group to be disturbed and we also need your full attention during the session.
8. Before we begin our focus group, we are requesting that you complete the attached survey so that we can gather demographic information on the participants of this group.

Note to moderator: Distribute survey, give 5 minutes, collect surveys prior to Ice breaker

Group Introductions

Icebreaker:

Please introduce yourself to the group by telling us:

- Your first name
- What city you practice in
- Prior to today, were you aware of the Spanish translation of Form 2848 ?
- By show of hands, In which language do you normally complete Form 2848?
 English Spanish **(moderator: take count)**
- BY show of hands, How do you normally complete Form 2848?
(Moderator : take count)
 By - Hand Software

ATTACHMENT C
**“Focus Group - Form 2848 (SP) Power of Attorney and Declaration
of Representative**

Note to moderator: Thank everyone for coming again and restate purpose below:

Before we get started, I'd like to remind all of you that the purpose of this focus group is to get your input on the translated Spanish version of Form 2848 (SP), Power of Attorney and Declaration of Representative (Poder Legal y Declaración del Representante) We really value your opinion at the IRS. We believe that obtaining your opinion will help us offer better Spanish forms and products to both you and your clients.

Before we get started- by a show of hands how many of you knew the Form 2848 was available in Spanish prior to being recruited for today's focus group?

Note to moderator: Say count out loud for tape recording

For those of you who were aware the 2848 was available in Spanish, do you remember how you became aware of the translation?

For those of you who were not aware the Form 2848 was available in Spanish, what is the best way for the IRS to communicate future form translations to you?

Does it help you as tax professionals to have forms translated into Spanish?

Scenarios and Discussion

Now let's take a look at this scenario. **Moderator task: Distribute copies of the scenario and form . Please read the scenario with the participants.** Please complete the entries on Form 2848 (SP) using the information provided in this scenario. Please prepare the form as you would prepare in office. Take about 10-20 minutes to complete the scenario.

Note to moderator. One scenario will be used at each session to complete the Form 2848 (SP).

When everyone looks like they have finished, ask participants to put down their pencils and not make any modifications to the form. Please collect the pencils.

Form 2848 (SP)

- How did your experience with the Spanish version of the Form 2848 today, compare to your previous experience with the English version?
- Did you use the instructions that came with the form?
 - o If yes, for which lines?
 - o For those of you who did not use/read the instructions, why didn't you use/read the instructions?
- Did you experience any difficulty in completing Form 2848 (SP) using the scenario?
 - o What lines gave you difficulties? What lines did you find easy to complete?
- How easy is it to understand the language on the Form 2848 (SP).

Probe: Is there any line or wording that is confusing?

- o If so, can you reword the line to make it less confusing?
 - o Is there any wording that is incorrect or needs to be changed?
 - o Can you provide suggestions for improving the wording to make the Form easier to complete or easier to understand?
- What do you think about the general look and layout of the Form?

Probe: Concerns and comments about print size, font type, layout, etc.

- How does the layout compare to the English version?
- What do you like most about Form 2848 (SP)?
- What do you like least about Form 2848 (SP)?

- Do you have any other suggestions for improving the Form?
- Would you like to be able to submit Form 2848(SP) on-line thru IRS.Gov?
- How do you feel about the addition of an optional expiration date for the power of attorney?
 - **Probe: Do you think taxpayers should have the option of limiting the term for power of attorney?**

Moderator Notes: Explanation to give, if any questions: Power of Attorney are valid until taxpayer revokes it in writing. Sometimes taxpayer's move away, leaves the country or switch tax practitioners. They forget to revoke it. The expiration date would eliminate the issue.

Closing

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

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