# Screener Guide
# Form 1040

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 last 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 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 kept completely private by ICF Macro, meaning we will not provide your last 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

2.. Did you file a Form 1040, U.S. Individual Income Tax Return for 2009?
( ) Yes ..........................................................................………………………...........................................................Continue

( ) No......................................................................................................................................................................................................Terminate

3. Are you the individual most familiar with completing your tax return?
( ) Yes ....................................................................……… …………………..................................................................................................................Continue
( ) No......................................................................................................................................................................................................Terminate

4. For the tax year 2009, how was your Form 1040 U.S Individual Income Tax Return prepared? (*Note to recruiter*: Try to recruit paper and pencil or fillable form filers, but it is acceptable if approximately 60%of each group used software.
( ) Self-prepared using paper and pencil ………………………….Continue
( ) Self-prepared using software (60% maximum per group).……Continue
( ) Self-prepared using IRS fillable forms from IRS.gov ………….Continue
( ) Using preparer or someone else to prepare your return……..Terminate
( ) Not sure……………………………………………………….Terminate

**For questions 5-10, recruit a mix of individuals**

5. Into which of the following categories does your age fall? M*ay opt-out if they wish to.*
( ) less than 18..............................................................................................................................................................................Terminate
( ) 18 to 33
( ) 34 to 44
( ) 45 to 64
( ) 65 and older
( ) Prefer not to answer

6. What was your filing status on your most recent tax return? [Read responses and check one]
( ) Single
( ) Married/jointly
( ) Head of household
( ) Widow/widower

7. Please identify your highest completed level of education. [M*ay opt-out if they wish to.*]
( ) 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 or higher
( ) Prefer not to answer

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].*

8.. Are you of Hispanic or Latino origin (ethnicity)?
( ) Yes
( ) No

9. Which of the following best describes your race?
( ) American Indian or Alaska Native
( ) Asian or Pacific Islander
( ) Black
( ) White

10. Which of these categories does your total annual household income fall into?
( ) Less than $10,000
( ) $10,000 but less than $25,000
( ) $25,000 but less than $50,000
( ) $50,000 but less than $75,000
( ) $75,000 but less than $100,000
( ) $100,000 or more

11. Record Gender—DO NOT ASK UNLESS UNABLE TO DETERMINE; may opt-out they wish to.
( ) Female
( ) Male

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*].

**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.

## 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.

Attachment 2
Moderator's Guide

Focus Group
Form 1040 U.S. Individual Income Tax Return
Moderator's Guide

## I. Welcome and Introductions: 5 minutes

### A. Introduction of the moderator.

Good evening. My name is <insert first name> and I will be your moderator for this session. I work for the Internal Revenue Service as (title). Today I will be asking for your input about two forms the Tax Forms and Publications Division of the IRS is revising. We will be talking about Form 1040 which is the U.S. Individual Income Tax return.

The IRS may make changes to the Form 1040 and its' instructions based on comments from this focus group and others that we are conducting around the country (Alexandria, VA; Anaheim, CA; Detroit, MI.; and Jacksonville, FL ).

### B. What is a moderator?

Before we begin, I want to let you know that I'm not an expert on the form we will be discussing or any other IRS tax forms. My job as a 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 the issues. Therefore, I may have to break off the conversation in order to move on to another area in the guide.

### C. Ground Rules

Before we begin, I'd like to review some ground rules for today's discussion.

- 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. [*Moderator: Post this bullet on newsprint/white board for each session*

- We are audio-taping the meeting for use in preparing a report about findings. 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 would like to hear from everyone in the group, but you don't have to answer every question.

- 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 for us to 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.

- Some observers are present behind the one-way mirror. They want to hear what you have to say about the topics we'll discuss, but we don't want you to feel constrained by their presence.

- If anyone needs to use the restroom, they are located (specify). There is no need to stop the discussion.

- Your participation is voluntary. Therefore, at any point in time you may leave the room.

- If you have a cell phone, please turn it off or set to vibrate.

- The session will last about two hours.

## D. Informed Consent

*All participants will have reviewed and signed the informed consent for their participation in the focus group prior to coming into the focus group room. This will be handled by a designated staff at the focus group facility and confirmed by a staff of Macro International.*

Before coming into the room, you were asked to review and sign an informed consent form for your participation in the discussion. I just want to go over some of the key points on the consent form to make sure we are in agreement. *Review consent form, emphasizing audio- and video taping, observers, confidentiality, and use of first names only.*

## E. Introduction of Participants: 10 minutes

**First, I'd like each of you to introduce yourself to the group (first name only).**

We are curious as to how you get your tax forms, publications, and instructions.

- Did you get a tax package in the mail? (Count the number that received it.)

- For those of you that received the tax package, did you use it?

- How would you get this information if you did not receive a tax package?

  Probe: Would you call IRS, go to irs.gov, go to an IRS tax office?

- For those of you that did not get the tax package, how did you get the forms, instructions and you need?

## II. Discussion and Exercise: 90 minutes

***Note to Moderator: Hand out the revised Form 1040 (Version D). Give the participants 5-10 minutes to review the form and 15 minutes for discussion.***

- What is your reaction to the revised Form 1040?
  Probe: Concerns and comments about print size, font type, layout, organization, etc.

- Please look at the flow of the form. Do you see anything that could be changed?

- Looking at the wording of the form.  Are there any lines that are confusing?
  Probe:  If they state a line is confusing, ask how they would reword the line.

***Note to Moderator: Hand out the revised Form 1040 (Version E). Give the participants 5-10 minutes to review form and 15 minutes for discussion.***

- What is your reaction to the revised Form 1040?
  Probe:  Concerns and comments about print size, font type, layout, organization, etc.

- Please look at the flow of the form.  Do you see anything that could be changed?

- Looking at the wording of the form.  Are there any lines that are confusing?
  Probe:  If they state a line is confusing, ask how they would reword the line.

Now that you have time to look at both forms,

- Which form do you prefer?  Probe:  Ask the participants to give response for the version they prefer.  Is it due to the layout, font, flow, wording?

- How do you go about filling out your Form 1040 tax return?  Do you look at you past return?

- The IRS plans to make several changes to the Form1040.  Keeping that in mind,

  - Would you prefer a phased in approach, where a few changes are made each year or incorporate the changes all at once?

- At what point would changes made by the IRS point you towards using software or a preparer to fill out your return?

Finally, I'd like to know:

How does the order you developed compare with the way you currently go about completing the Form 1040?  How do you prepare you Form 1040?  Do you do it by sections?  Do you prepare a specific section first?

**Form 1040 Design Activity**

For our next activity I'm going to ask each of you to create your own individual Form 1040.

In a moment I'm going to hand out a set of cards which contain the various sections of the Form 1040. What I'd like you to do is place these cards in the order of how you would like to design the form.

<u>Example</u>
As an example, let's say I was going to redesign the Schedule A and it contained these three sections *Medical and Dental Expenses*, *Taxes You Paid* and *Interest You Paid*.

**PLACE SCHEDULE A SECTIONS UPRIGHT FACING THE PARTICIPANTS**

For my ideal design, I may want to have *Taxes You Paid* first, *Interest You Paid* second and *Medical and Dental Expenses* third, so I would place my cards in that order.

**ORDER SCHEDULE A CARDS**

I would like each of you to do the same activity with the sections of the Form 1040.

Are there any questions?

**HAND OUT CARDS**

In the top right hand section of each card there is a number. What I'd like everyone to do is write down the order of their cards using this form.

**HAND OUT ORDER FORM   Please give the participants 10 – 15 minutes to complete this exercise.**

Now that each of you has redesigned your ideal Form 1040 I'd like to ask you a few questions about the activity and about your design.

How did you go about determining the order for your Form 1040? (Approach the task)

Was there rationale did you use?

<u>Question Structure (Sections 1 through X)</u>

Where did you place filing status?

Where did other members of the group have the filing status section?

What was the reason for placing it here?

Where did you place the exemptions?

Where did other members of the group have the exemption section?

What was the reason for placing it here?

Where did you place Income?

Where did other members of the group have the Income section?

What was the reason for placing it here?

Where did you place the tax section?

Where did other members of the group have the tax section?

What was the reason for placing it here?

Where did you place the credit section?

Where did other members of the group have the credit section?

What was the reason for placing it here?

Where did you place the payment section?

Where did other members of the group have the payment section?

What was the reason for placing it here?

Where did you place the refund section?

Where did other members of the group have the refund section?

What was the reason for placing it here?

Where did you place the signature section?

Where did other members of the group have the signature section?

What was the reason for placing it here?

We have one more version to review. This form is being considered by the IRS as the final version of the redesign.

***Note to Moderator: Hand out the revised Form 1040. Give the participants 5-10 minutes to review form and 10 minutes for discussion.***

- What is your reaction to the revised Form 1040?
  Probe: Concerns and comments about print size, font type, layout, organization, etc.

- Please look at the flow of the form. Do you see anything that could be changed?

- Do you have any other changes that you could suggest for improving the form?

- Do you think this version of the form will make it easier to complete? If so, can you please give me some reasons it would make it easier? If not, can you please give me some reasons it would not make it easier?

## IV. False close: 5 minutes

*Note to Moderator: distribute correct answers to both scenarios. 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: 2 minutes

Thinking about our discussion tonight, is there anything else you would like to share regarding the Form 1040s 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.