
Attachment 1: DRAFT Participant Screener Guide

IRS TE/GE Communications Research among Small to Mid-Sized Charities In-Person and Telephone Focus Group Screening Questionnaire September 2010

RESEARCH CONTACT: Taryn Antigone at 202-973-3623 or
Taryn.Antigone@PorterNovelli.com

DATES: To Begin September 16th, 2010

SPECS:

- Recruit 9 to seat 6 per group for in-person focus groups
- Recruit 8 for 6 to participate for telephone focus groups
- Four 90-minute in-person groups per location
- Two 90-minute telephone focus groups
- Per the spreadsheets provided, tabs include recruitment lists for the four audiences listed below (Small Appropriate Filers – Group A, Medium Appropriate Filers – Group B, Small Over-Filers – Group A, Medium Over-Filers – Group B). These lists should be used to recruit for the corresponding groups in the schedule, below.
- Our umbrella audience is representatives from 501(c)(3) charities. Representatives are defined as the person responsible for filing tax returns/maintaining the charity's tax-exempt status (e.g., filing Form 990-N/e-Postcard, Form 990-EZ, or Form 990). All representatives ...
 - Must be internal (volunteers or paid employees)
 - Should represent a mix of tenures at their respective charities
 - Must be English-speaking
 - Should represent a mix of races/ethnicities and ages
- There are two primary audiences under the umbrella of 501(c)(3) charities: "Appropriate Filers" and "Over-Filers," defined as (and as identified in the appended recruiting spreadsheets):
 - *Appropriate Filers:* Representatives from charities who filed the appropriate Form 990 in 2008 (e.g., those that were eligible to file Form 990-N in 2008 and did so OR those that were eligible to file 990-EZ in 2008 and did so)
 - *Over-Filers:* Representatives from charities who filed a more complex form than needed (e.g., those eligible to file Form 990-N/e-Postcard in 2008, but filed Form 990-EZ or Form 990 OR those eligible to file Form 990-EZ in 2008 but filed Form 990)

PLEASE SCHEDULE/RECRUIT RESPONDENTS AS FOLLOWS:

<u>GROUP</u>	<u>DATE</u>	<u>TIME</u>	<u>LOCATION</u>
Group 1: Appropriate Filers – Small Charities (Group A)	TBD	TBD	DC Metro Area
Group 2: Appropriate Filers – Medium Charities (Group B)	TBD	TBD	DC Metro Area
Group 3: Over-Filers – Small Charities (Group A)	TBD	TBD	DC Metro Area
Group 4: Over-Filers – Medium Charities (Group B)	TBD	TBD	DC Metro Area
Group 5: Appropriate Filers – Small Charities (Group A)	TBD	TBD	Des Plaines, IL
Group 6: Appropriate Filers – Medium Charities (Group B)	TBD	TBD	Des Plaines, IL
Group 7: Over-Filers – Small Charities (Group A)	TBD	TBD	Des Plaines, IL
Group 8: Over-Filers – Medium Charities (Group B)	TBD	TBD	Des Plaines, IL
Group 9: Appropriate Filers – Small Charities (Group A)	TBD	TBD	TELEPHONE
Group 10: Over-Filers – Small Charities (Group A)	TBD	TBD	TELEPHONE

Note: Groups must be recruited from corresponding lists.

The following statement will be read after introductions.

Introduction for In-Person Focus Groups:

[CONFIRM PHONE NUMBER IS FOR SPECIFIED ORGANIZATION.]

Hello, my name is ____with____. We are inviting people who work or volunteer at charities to participate in a focus group about how the IRS can better assist and communicate with such organizations. The Internal Revenue Service (IRS) identified [NAME OF ORGANIZATION] as a 501(c)(3) tax-exempt charity. Can you please confirm whether this is correct? [IF YES:] I would like to speak to the person at your organization who handles tax issues and is responsible for maintaining tax-exempt status for [NAME OF ORGANIZATION]. Can I please speak to him/her? If you do not know who handles tax issues for your organization, can I speak with whoever handles your organization's finances? [IF NOT AVAILABLE, ASK FOR CONTACT INFORMATION TO REACH THAT PERSON. LEAVE CALL-BACK NUMBER IF NEEDED.]

NAME:

CHARITY:

POSITION/TITLE:

PHONE NUMBER:

ADDITIONAL NOTES:

[ONCE APPROPRIATE PERSON IS REACHED:]

Hello, my name is ____with____. We are inviting people who work or volunteer at charities to participate in a focus group about how the IRS can better assist and communicate with such organizations. I would like to ask you some questions about [ORGANIZATION] and your role there. I'm not trying to sell you anything. This should only take a few minutes. These questions are for screening purposes only and will in no way impact your status with the IRS, nor would any feedback you provide if you were to participate. Again, the purpose of this focus group is to help the IRS better understand the structure and needs of tax-exempt organizations, so the Agency can better communicate with and provide assistance to make the process of maintaining tax compliance easier. Additionally, the focus group will be conducted by a third-party, so all feedback will be used for research purposes only and will not be attributed to any participants or to the organizations at which they work or volunteer.

[IF COMFORTABLE, CONTINUE SCREENING]

Introduction for Telephone Person Focus Groups:

[CONFIRM PHONE NUMBER IS FOR SPECIFIED ORGANIZATION.]

Hello, my name is ____with____. We are inviting people who work or volunteer at charities to participate in a group discussion over the telephone about how the IRS can better assist and communicate with such organizations. The Internal Revenue Service (IRS) identified [NAME OF ORGANIZATION] as a 501(c)(3) tax-exempt charity. Can you please confirm whether this is correct? [IF YES:] I would like to speak to the person at your organization who handles tax issues and is responsible for maintaining tax-exempt status for [NAME OF ORGANIZATION]. Can I please speak to him/her? If you do not know who handles tax issues for your organization, can I speak with whoever handles your organization's finances? [IF NOT AVAILABLE, ASK FOR CONTACT INFORMATION TO REACH THAT PERSON. LEAVE CALL-BACK NUMBER IF NEEDED.]

NAME:

CHARITY:

POSITION/TITLE:

PHONE NUMBER:

ADDITIONAL NOTES:

[ONCE APPROPRIATE PERSON IS REACHED:]

Hello, my name is ____with____. We are inviting people who work or volunteer at charities to participate in a group discussion over the telephone about how the IRS can better assist and communicate with such organizations. I would like to ask you some questions about [ORGANIZATION] and your role there. I'm not trying to sell you anything. This should only take a few minutes. These questions are for screening purposes only and will in no way impact your status with the IRS, nor would any feedback you provide if you were to participate. Again, the purpose of the group discussion is to help the IRS better understand the structure and needs of tax-exempt organizations, so the Agency can better communicate with and provide assistance to make the process of maintaining tax compliance easier. Additionally, the group discussion will be conducted by a third-party, so all feedback will be used for research purposes only and will not be attributed to any participants or to the organizations at which they work or volunteer.

[IF COMFORTABLE, CONTINUE SCREENING]

1. What is your affiliation with [ORGANIZATION]?

- Full-time employee..... []
- Part-time employee..... [] **Recruit a mix**
- Volunteer..... []
- Other (please specify) ... [] **Note affiliation and add to “holds” list for review**
- Don't know/Not sure..... [] **Terminate**

2. And, how long have you been affiliated with [ORGANIZATION] in full even if it was in another capacity (e.g., employed, volunteered)?

Record specific amount of time: _____

- Less than 1 year..... []
- 1 – 2 years..... []
- 3 – 4 years..... [] **Recruit a mix.**
- 5 or more years []

3. Which of the following activities, if any, would you say you handle for [ORGANIZATION]? Record each and continue.

- | | Yes | No | |
|---|------------------------------|------------------------------|-----------------------------------|
| Handling tax-issues for organization, including maintaining its tax-exempt status..... | <input type="checkbox"/> [] | <input type="checkbox"/> [] | Must say “YES” to continue |
| Handling organization’s other finances, such as processing invoices, paying bills, etc..... | <input type="checkbox"/> [] | <input type="checkbox"/> [] | Record and continue |

4. Have you, or does anyone in your household, currently work in any of the following industries or positions? **[Record each "yes" response.]**

- Government..... []
A bank or other financial institution..... [] **Recruit no more than 4 per group**
A tax professional or accountant..... []

5. What is your current age? Please specify: _____ **[Do not read list]**

- Under 18..... [] **Terminate**
18-24 []
25-34 []
35-44 [] **Recruit a mix.**
45-54 []
55-64 []
65+ []

6. What is the highest level of education you have completed? (DO NOT READ LIST.)

- High school graduate or less..... []
Some college, vocational or technical school..... [] **Recruit a mix**
College graduate..... []
Post graduate education (e.g., Master's degree, MBA, law degree, PhD)..... [] **Recruit no more than 4 per group**

7. Are you comfortable reading an information pamphlet that is written in English and telling someone what you think about it?

Yes..... **Continue**
No..... **Terminate**

8. Now I would like to ask you a different question. What made you interested in working with a tax-exempt organization?

Recruiter: After recording respondent's answer, determine whether or not you feel this respondent would be useful in the group. Did s/he:

Give full and complete answer?

Speak clearly, and without long pauses?

Answer enthusiastically?

Speaks understandable English/is comfortable with the English language

It is most important that respondent be articulate!! If not, terminate.

Invitation for In-Person Focus Groups:

I would like to invite you to participate in a group discussion that will be held at our facility on **(DATE)** at **(TIME)**. The group will last approximately 90 minutes. To help cover costs such as transportation to the focus group site and child care, you will receive **\$XX** at the end of the group session. Would you be willing to participate?

Yes..... () **SCHEDULE**

No..... () **TERMINATE**

I will call you to remind you of this appointment. However, if for some reason you are unable to attend, please call me at **(TELEPHONE NUMBER)** so that I can find a replacement for you. Thank You.

Respondent's name: _____

Address: _____

Telephone # (Home): _____ (Work) _____

Recruited by: _____

Must be read to all before ending call:

The Paperwork Reduction Act requires that the IRS provide an OMB control number on all public information requests and I am legally required to give it to you. The OMB Control Number for this focus group 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:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111Constitution Ave. NW
Washington, DC 20224

Invitation for Telephone Focus Groups:

I would like to invite you to participate in a group discussion over the telephone that will be held on **[FILL IN TIME FOR GROUP]**

(DATE) at **(TIME)** Eastern Standard Time or

(DATE) at **(TIME)** Eastern Standard Time

The discussion will last approximately 90 minutes. To show our appreciation for participating, we would mail you a check for **\$XX** after the telephone discussion. Would you be willing to participate?

Yes..... () **SCHEDULE** No..... () **TERMINATE**

As I mentioned, the discussion group is **(DATE)** at **(TIME)** EST.

(Time zone respondent lives in _____)

[RECRUITER: ASK IF PARTICIPANT IS ON EASTERN STANDARD TIME. IF NOT ASK WHAT TIME ZONE THEY ARE IN, AND CONFIRM THAT THEY UNDERSTAND WHAT TIME THE GROUP WOULD BEGIN IN THEIR TIME ZONE.]

Someone will call you from Premier Global Conferencing to begin the discussion. May I please have the phone number where we will be able to reach you on **(DATE)** at **(TIME)** EST?

Phone number: _____

You will also be mailed some materials in advance, which you will review as a part of the discussion. Please do not open the packet before the discussion group. We will also call you a day or two before to remind you of this appointment, and to confirm that you have received these materials. On the day of the discussion, we will call you 30 minutes before the discussion to make sure you are near the phone. We will then call you at the designated time in order to begin the discussion.

If for some reason you realize in the next few days that you will be unable to participate in the discussion group, please call us at **(TELEPHONE NUMBER)** so that I can find a replacement for you. Thank you. Have a good evening.

OMB Submission
7/9/10

Attachment 1

Must be read to all before ending call:

The Paperwork Reduction Act requires that the IRS provide an OMB control number on all public information requests and I am legally required to give it to you. The OMB Control Number for this focus group 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:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW
Washington, DC 20224

Attachment 2: DRAFT Moderator's Guide

Moderator's Guide

IRS Tax Exempt and Government Entities Focus Groups

Communications Research among Small to Mid-Sized Charities

October, 2010

DRAFT

WELCOME AND GROUND RULES FOR IN-PERSON FOCUS GROUPS

Welcome everyone. My name is _____. I work for _____, an independent marketing research firm. Thank you for coming for this discussion. Before we begin, I'd like to explain a few things about how the discussion will work.

The Internal Revenue Service wants to understand how they can better assist and communicate with organizations such as the one you either work or volunteer for. For this reason, we are holding a focus group on behalf of the IRS. For those of you who have not ever participated in a focus group before, let me explain. A focus group is used to gather ideas and opinions from a group of individuals who have some familiarity in the topic, by means of directed discussion. All feedback will be used for research purposes only.

1. First of all, I want everyone to know there are **no wrong answers**. (We want to know your opinions and those opinions might differ. This is fine. We want to know what each of you thinks about the topics we will be discussing.)
2. You have probably noticed the tape recorder in the room. It is here because we are **DVD recording** the discussion. Afterwards, I have to write a report. I want to give you my full attention and not have to take a lot of notes.

Because we are taping, it is important that you try to **speak one at a time**. I may occasionally interrupt you when two or more people are talking at once in order to be sure everyone gets a chance to talk and that responses are accurately recorded.

3. I have some colleagues from the research team here with me. They are observing this discussion so that they can hear your opinions directly from you. They will not participate in the discussion in any way except they might hand me a note with a question or two to ask. Your names will not be given to anyone, and no one will contact you after this group is over. When I write my report, I will not refer to anyone by name. [DEEMPHASIZE PEOPLE IN BACK ROOM AS MUCH AS POSSIBLE.]
4. Please turn off your **cell phones**. The groups will last only 90 minutes. Should you need to go to the restroom during the discussion, please feel free to leave, but we'd appreciate it if you would go one at a time.
5. I do not work for the IRS. If you have something negative to say, it is all right. Remember, there are no wrong answers. We just want to hear your opinions.

[EMPHASIZE THAT YOU ARE JUST A THIRD-PARTY RESEARCHER AND NOT AN EXPERT ON THE TOPICS YOU'LL BE DISCUSSING.]

6. We are required by law to report to you the OMB control # for this public information request. That number is 1545-1349.

We greatly appreciate your help and look forward to hearing from you over the course of the discussion.

WELCOME AND GROUND RULES FOR TELEPHONE FOCUS GROUPS

Welcome everyone. My name is _____. I work for _____, an independent marketing research firm. Thank you for participating in this discussion. Before we begin, I'd like to explain a few things about how the discussion will work.

The Internal Revenue Service wants to understand how they can better assist and communicate with organizations such as the one you either work or volunteer for. For this reason, we are holding a focus group on behalf of the IRS. For those of you who have not ever participated in a focus group before, let me explain. A focus group is used to gather ideas and opinions from a group of individuals who have some familiarity in the topic, by means of directed discussion. All feedback will be used for research purposes only.

1. First of all, I want everyone to know there are **no wrong answers**. (We want to know your opinions and those opinions might differ. This is fine. We want to know what each of you thinks about the topics we will be discussing.)
2. We are **audio recording** the discussion. Afterwards, I have to write a report. I want to give you my full attention and not have to take a lot of notes.

Particularly because we are recording, it is important that you try to **speak one at a time**. I may occasionally interrupt you when two or more people are talking at once in order to be sure everyone gets a chance to talk and that we can hear everyone.

3. Some colleagues are listening to the discussion with me. They want to hear your opinions directly from you. They will not participate in the discussion in any way except they might ask me to go over a topic or notify me if I skipped something we need to discuss.
4. One of the great things about doing groups over the phone is that it adds a layer of anonymity to the discussion. Your names will not be given to anyone, and no one will contact you after this group is over. When I write my report, I will not refer to anyone by name. During the discussion, we will only use first names
5. I do not work for the IRS. If you have something negative to say, it is all right. Remember, there are no wrong answers. I just want to hear your opinions.
[EMPHASIZE THAT YOU ARE JUST A THIRD-PARTY RESEARCHER AND NOT AN EXPERT ON THE TOPICS YOU'LL BE DISCUSSING.]
6. The discussion group will last only 90 minutes.

7. You were mailed a packet prior to this discussion. As was mentioned when you were recruited, this packet contains some materials that we'll be discussing today. Please be sure you have this packet nearby. However, please do not open it or look at the materials inside until I prompt you to.
8. Finally, we are required by law to report to you the OMB control # for this public information request. That number is 1545-1349.

We greatly appreciate your help and look forward to hearing from you over the course of the discussion.

I. INTRODUCTION

1. Now, first let's spend a little time getting to know one another. Let's each take turns introducing ourselves. Please tell me:
 - First name, and
 - What local area you live in,
 - Who or what you live with (ages of children, pets, plants, etc.), and
 - A little bit about the charity you are involved with

II. BACKGROUND ON CHARITIES/RESPONDENTS' ROLES AT CHARITIES

1. Now that I have a sense of the charities with whom you are involved, I want to talk more specifically what each of your roles and responsibilities are at them.
2. Would you say that your charity is large or small? What makes you say that? [PROBE: Number of volunteers/employees]
3. What are your primary responsibilities at your charity?
 - a. About how much time, each week, do you spend at your charity?
 - b. What is your favorite part about being associated with this charity?
 - c. What, if anything, are some of the roles you play that you are less enthused about?

III. CHARITIES AND ADMINISTRATION

1. Thank you for that information regarding your charity and your role at that charity. Now I want to know some additional information. Think about the financial management of the charity with which you are affiliated.
 - a. How well do you think your charity handles its financial management? What makes you say that?
 - i. When it comes to this type of management at your charity, what are some things you think the charity does well? What makes you say that?
 - ii. And, on the flip side, what are some areas in which you think your charity could improve? What makes you say that?
 - b. What about tax issues? How well would you say your charity handles the maintenance of its tax-exempt status?
2. [IF NOT PREVIOUSLY MENTIONED:] Now, let's focus on tax issues, specifically. What word or phrase comes to mind when you think about managing the tax-exempt status of your charity? What made you select that word?
3. How comfortable would you say you are with the process of maintaining your organization's tax-exempt status? What makes you say that?

- a. [FOR THOSE WHO ARE NOT VERY COMFORTABLE:] What do think would make you more comfortable with the process?
- b. [FOR THOSE WHO ARE COMFORTABLE:] What makes you comfortable with the process?
[PROBE: Mentoring? Outside assistance? Years of practice?]

IV. EXEMPT STATUS AND FILING

1. [IF NOT PREVIOUSLY MENTIONED:] What has your involvement been in applying for or maintaining your organization's tax-exempt status? [IF NOT MENTIONED, PROBE:] Just to clarify, were you involved in obtaining the status initially and/or have you worked to help maintain your organization's tax-exempt status?
 - a. When was the last time that you filed a 990, 990-EZ or 990-N, if at all?
2. How familiar would you say you are with the Form 990, Form 990-EZ, and Form 990-N, also known as the e-Postcard [NOTE TO MODERATOR: Gauge familiarity with each individually]?
 - a. [IF FAMILIAR:] What do you know about them?
3. Now that I have a better understanding of how involved you've been in this process and how familiar you are with the forms organizations file to maintain tax-exempt status, I want to talk about the process of maintaining tax-exempt status in more detail.
 - a. How would you describe the process of maintaining an organization's tax-exempt status? What makes you say that?
 - i. Would you say the process is easy, difficult, or somewhere in between? What makes you say that?
 - ii. What elements, specifically, have you found to be the most difficult/challenging?
 - iii. How does it compare to the process of first obtaining your tax-exempt status? Is it easier, harder? What makes you say that?
 - b. How easy or difficult have you found it to complete the Form 990, Form 990-EZ, or Form 990-N? What makes you say that?
 - c. What are some of the differences between the forms?
 - d. How did you determine which form to file for your charity?
 - i. [IF OVER-FILERS:] What made you decide to file the form that you did?
 - ii. [IF OVER-FILERS:] To what extent, if at all, did you look into filing other forms? What makes you say that?
 - e. Have you filed online, on paper, or both? (Note: Form 990-N must be filed online)

- i. What did you think about filing online/on paper? What makes you say that?
- ii. [IF FILED BOTH ONLINE AND ON PAPER:] For what reasons have you filed both ways (e.g., changed forms, change in preference, better technology, etc.)?
 1. [IF NOT MENTIONED:] What would you say are the advantages of filing online versus on paper, and vice versa?
 2. [IF NOT MENTIONED:] What would you say are the disadvantages of filing online versus on paper, and vice versa?

V. SOURCES/INFORMATION USED TO HELP MAINTAIN TAX-EXEMPT STATUS

1. If you have a question about filing, where do you go for answers or assistance?
 - a. [IF NOT MENTIONED:] Have you received help from a person, such as another employee or volunteer who used to be involved in this process, or a CPA or accountant?
 - i. [IF YES:] What kind of help did this person provide? Was it helpful? What makes you say that?
 - b. [IF NOT MENTIONED:] Have you used any resources or information from the IRS?
 - i. [IF YES:] Which ones did you use?
 1. Were they helpful? What makes you say that?
 2. Did you find anything confusing? What makes you say that?
 - c. [IF NOT MENTIONED:] Are you aware that there is a section of the IRS.gov site dedicated to tax-exempt organizations?
 - i. [IF YES:] Do you, or have you, ever visited it? What makes you say that?
 1. [IF YES:] Was it helpful? What makes you say that?
 - ii. Have you ever heard of IRS' EO Newsletter, *EO Update*?
 1. [IF YES:] Do you subscribe to it? Do you access it through IRS' website?
 2. Is it helpful? What makes you say that? [PROBE FOR TYPES OF INFORMATION PROVIDED THAT ARE MOST HELPFUL.]
 - d. [IF NOT MENTIONED:] Have you ever heard of StayExempt.org?
 - i. [IF YES:] Have you visited it?
 1. Was it helpful? What makes you say that?
 2. How would you rate it as compared to IRS.gov when it comes to providing help/assistance on issues relating to exempt organizations?

- e. [IF NOT MENTIONED:] Are you aware that the IRS holds workshops and other events to provide information/training to exempt organizations?
 - i. [IF YES:] Have you ever attended one of these events?
 - 1. Was it helpful? What makes you say that?
 - 2. How did you learn about it? [PROBE: through IRS.gov, EO Newsletter, StayExempt.org, colleagues, contacts at other charities]
 - ii. [IF YES HAVE HEARD, BUT HAVE NOT ATTENDED:] What is the primary reason why you have not attended one of these events?
 - iii. [IF HAVE NOT ATTENDED/NOT HEARD:] How interested, if at all, would you be in attending one of these events? What makes you say that?

- f. [IF NOT MENTIONED:] Are you aware that the IRS provides Webinars and other online tutorials?
 - i. [IF YES:] Have you ever viewed or participated in one of these? If so, which one(s)?
 - 1. Was it helpful? What makes you say that?
 - 2. How did you learn about it? [PROBE: through IRS.gov, EO Newsletter, StayExempt.org, colleagues, contacts at other charities]
 - ii. [IF YES HAVE HEARD, BUT HAVE NOT USED:] What is the primary reason why you have not accessed these tools?
 - iii. [IF HAVE NOT USED/NOT HEARD:] How interested, if at all, would you be in accessing one of these tools? What makes you say that?

[NOTE TO MODERATOR: IF RESPONDENTS HAVE NOT USED WORKSHOPS OR ONLINE TUTORIALS, GAUGE WHICH THEY WOULD BE MOST LIKELY TO USE IN FUTURE]

- 2. We just discussed where you go to get questions answered. What do you do, if anything, to **stay up-to-date** about issues related to maintaining your charity's tax-exempt status?
 - a. [PROBE: IRS sources from Q1: IRS.gov, StayExempt.org, EO Newsletter, in-person or online information sessions]
 - i. [FOR SOURCE IDENTIFIED:] How often do you check that source for updates?
 - ii. [FOR SOURCE IDENTIFIED:] Why is that source your preferred source for information?

 - b. Let's say that the next time you filed to maintain your tax-exempt status, there was an option to provide your e-mail address so that the IRS could e-mail you directly with additional information regarding tax-exempt organizations. Participation would be voluntary and for the sole means of providing information.
 - i. How likely would you be to sign up for this option? What makes you say that?
 - ii. What would your hesitations be about signing up for this option?

- c. Were you aware of some of the changes affecting exempt organizations that occurred over the past few years? If so, which ones?
 - i. Can you describe the changes?
 - ii. How did you learn about the changes?
- d. How do you think you should be informed of these changes? In other words, how do you think the IRS should communicate with people like you when it comes to issues that affect tax compliance to maintain your organization's tax-exempt status? Please be specific.
 - i. [PROBE: online vs. direct mail vs. phone]
 - ii. [PROBE: umbrella organizations, other third-parties such as professional organizations/groups]

VI. IRS' EO RESOURCES [SPECIFIC RESOURCES FOR TESTING TBD; NO MORE THAN 2]

1. Now I want to spend some time looking at some of these resources to see what you think about them. [FOR IN-PERSON FOCUS GROUPS, READ:] First, I'm going to pass around some information that's been printed from IRS.gov, and I want you to read it and tell me what your initial reactions are. [FOR TELEPHONE FOCUS GROUPS, READ:] Please go ahead and open the packets that were mailed to you. Please open the first envelope labeled "A." Inside is some information that's been printed from IRS.gov, and I want you to read it and tell me what your initial reactions are.
 - a. What do you like about these materials?
 - b. What, if anything, should be improved?
 - c. What, if anything, do you find confusing?
2. Moving forward, how do you think the IRS could improve its resources and educational materials specific to tax exempt organizations?

VII. FALSE CLOSE

[MODERATOR: MAKE SURE ALL MATERIALS ARE COLLECTED FOR IN-PERSON GROUPS.]

IF TIME: [FOR IN-PERSON FOCUS GROUPS, READ:] Now I would like to distribute another worksheet. [DISTRIBUTE HANDOUT X.] It has one question, "What is the one piece of advice you would give the IRS to improve the way in which it provides information to 501(c)(3) organizations about filing for tax-exempt status?" Take a moment and write your response. While you do, I am going to check with my colleagues to see if we need to review any additional information.

[FOR TELEPHONE FOCUS GROUPS, READ:] Now I would like you to open the envelope labeled "B." There is a handout inside. It has one question, "What is the one piece of advice you would give the IRS to improve the way in which it provides information to 501(c)(3) organizations about filing for tax-exempt status?" Take a moment and write your response. While you do, I am going to check with my colleagues to see if we need to review any additional information.

[Check with observers for final questions or clarifications.]

[FOR TELEPHONE FOCUS GROUPS, READ:] Now please take this handout and place it in the self-addressed stamped envelope we provided for you and place it in the mail. (If they misplaced it, have them read their responses, if time.

We're all done for today. Thank you so much for your time; we appreciate that you came out here today. Your opinions and insights have been very helpful. Thanks again, and enjoy the rest of your day.