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## Attachment 1: DRAFT Moderator's Guide

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### Introduction

Hello, my name is \_\_\_\_\_ and I will be acting as the moderator for this discussion. This is my co-moderator \_\_\_\_\_.

Our purpose for bringing you together today is to discuss how to improve web-based educational materials related to federal tax matters.

Before we start let me clarify that I work in Research & Analysis. I do not work in Indian and Tribal Governments (ITG). Indian and Tribal Governments has asked us to meet with you to get feedback on how to improve IRS web-based educational resources.

Before we start, let me ask how many of you have ever participated in a focus group before? For those of you who have not, let me explain. A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

We have some ground rules that I would like to go over:

I'm now going to cover the basic ground rules for this discussion, and then I will take any questions before we get started. The rules will help make this call run more smoothly and efficiently.

1. You need only identify yourself by your first name. We only need to know your first name to keep the discussion moving.
2. There are no right or wrong answers. Everyone's opinion is valuable so I'd like everyone to participate.
3. Please talk one at a time
4. Please speak loudly and clearly so everyone can hear what you are saying.
5. I would like to hear from everyone, but everyone does not need to answer every question. We should strive for what we'll call "equal air time", so that no one talks too little or too much. If you feel yourself being the first to answer every question, hold back a little and see if someone else has an idea before you speak. Alternatively, if you are normally quiet or haven't expressed your opinion in a while, please speak up.
6. Allow for different points of view, and say what you believe, whether or no anyone else agrees with you. The point is to have an interesting discussion where we explore a range of ideas, not just the popular ones.

7. There will be no formal break; however if you need to stretch or go to the restroom, please feel free to do so but come back quickly. Your comments are very important to us.
8. I will be watching our time and directing our conversation. My co-moderator will be the note taker. Because it is hard to listen to your comments and capture everything, we will also tape this session. The tape will only be used to refresh our memory and to ensure that we convey your ideas and opinions accurately in the report. No names will be used in the report. Once the report is written, the tape will be destroyed.
9. We are required by law to report to you the OMB # for this public information request. That number is 1545-1349.

### **Warm Up & Rapport**

That's it for ground rules. Let's get started. Please give me your first name only, where you are from and if you have ever participated in a focus group before and [Note: Go around table].

**In depth Investigation** (for all of the below questions, obtain in-depth discussion and specific answers to questions on topic areas. Probe participants for range of opinions & beliefs.

### **Obtaining Information & Assistance**

Now we are going to talk about where you go when you need assistance meeting your federal tax obligations. I'd like to start off by talking about resources available online. I'd like to start off with some broad questions about Internet Usage in general

### **Internet Usage**

Is access to the internet available to those individuals who work on federal tax related matters?

If all have access/no issues move on to next topic

If access is limited, take note of how many, extent to which there is access

Is access limited?

Is there no access?

### **The Internet (related to tax-matters):**

By a show of hands, how many of you **use irs.gov/ITG website** for assistance?

Address those who have not used:

For what reasons haven't you used the website?

If they tried and gave up: Where did you look before you “moved on” [in other words, gave up, but try not to use this word, it has a negative connotation].

For those who have used it:

What was your experience like?  
What sort of information on the IRS/ITG website were you looking for?  
Did you find it?  
[Return to list of tax issues generated earlier and ask]: Which of the above tax issues that we discussed would you say you have found information about on the IRS/ITG website?

Besides IRS.gov, what other websites have you used?  
What do those websites offer that the IRS website does not?

**Other sources:**

What other sources of information do you use to assist you in meeting your federal tax law obligations?

Potential Probes:  
ITG representative  
Stakeholder groups  
Other tribes  
Newsletters.

What type of information do you get from these sources?

If this information was available online, would you go online for it? Probe into reasons why certain things would work online, others would not.

**Assessing Compliance Issues?**

What do you perceive to be the most common compliance issues you face in terms of your federal tax obligations?

- 10 Common Issues identified by ITG (use as probes if necessary):
1. Amounts on Forms W-2, W-3, and 941 don't reconcile
  2. W-9 and W-4 not being used, or not updated when needed.
  3. Unaware of backup to withhold if no TIN provided prior to payment
  4. 1099 problems: not prepared, incorrect, not submitted.
  5. Employment tax return filing/deposit problems
    - Deposits made but no return filed
    - Deposits made to incorrect period.

6. Payments to tribal members not reported on info. Returns, reported on wrong return, required withholding not done, withholding done incorrectly.
7. Noncompliance with Revenue Ruling 59-354 – Tribal council members' pay being handled incorrectly and reported on 1099 instead of W-2, or being reported on W-2 with FICA, Medicare, & Income tax withheld.
8. Incorrect filing requirements for the entity, or there are other tribal entities that were not identified to the IRS as belonging to the tribe.
9. Unaware of magnetic media filing requirement, and unaware of FIRE (Filing Information Returns Electronically).
10. FUTA – tribes still making tax deposits/and or filing forms 940 when they are not required to pay FUTA because they participate in state unemployment.

**Disseminating Information:**

How could current resources be improved to assist you in your tax obligations?

Specifically what about the ITG website?

How can we increase awareness/use of the ITG website?

How would you like the information presented online (desk guides, FAQ, topic arrangement)?

Thinking about all of the methods we have talked about so far today, and any others, what do you think is the best way to get information into the hands of Indian and Tribal Governments?

What are some factors that make you think that?

**Wrap-Up**

[In wrapping up, be sure to determine overall group attitudes and summarize opinions. Appeal for any additional information, ask participants]:

Before we wrap up today is there anything else you would like to share with us that would assist the IRS in working with you in federal tax matters?

Lastly, I would like to thank you all for your time. Your feedback has been extremely important and I am looking forward to sharing your comments with our customer.

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## Attachment 2: DRAFT Participant Screener Guide

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This Screener's guide will be used at a national meeting to screen visitors for participation in ITG Focus Groups.

**Screener:** Hello and thanks for your interest in \_\_\_\_\_. We are conducting a focus group \_\_\_\_ at \_\_\_\_\_ to discuss ways to improve IRS educational materials related to federal tax matters. Is this something you might be interested in participating in?

Yes → Continue

Q1: Do you work with or for at least one Indian and Tribal Government on matters that related to federal tax administration?

Yes → Continue

Q2: Will you be available to participate in a one hour discussion at \_\_\_\_\_ on \_\_\_\_\_?

Yes → Continue

Great, we're looking forward to having your feedback. Here is a card with the information \_\_\_\_\_ discussion. We will see you then! (*Provide information card.*)

No → Thank person for his/her time.

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The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. The OMB number for this study is 1545-1349. If you have any comments regarding this study, please write to:

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

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### **Attachment 3: DRAFT Participant Information Card**

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Thank you for agreeing to participate in the IRS ITG Outreach Focus Group. Your input will be very helpful to us. Please be on time so that we can ensure an hour and a half discussion before concluding the session at \_\_\_\_\_. Your cooperation is very important!

What:            Focus Group Discussion

When:            \_\_\_\_\_  
                              \_\_\_\_\_ AM/PM

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