

# Attachment 1: Participant Interest Form

# WE NEED YOUR HELP – SIGN UP HERE

## \$50 FOR YOUR PARTICIPATION

We are seeking people to help us with a research study. We want to listen to the opinions of a cross section of customers such as yourself about the experience of having their 2010 tax return prepared at this site. The study involves meeting at a nearby location for one hour at a date that we will schedule in the next few weeks. The meeting will include about 10 fellow customers from this city. A trained facilitator will lead the discussion.

If you are interested in being considered as one of the people invited to this meeting, please fill out the contact information below. (Name, address, telephone number, etc.)

- If selected, we will contact you by telephone to try to schedule the date and time of the meeting.
- If invited and you agree to participate, you will receive a \$50 honorarium at the end of the session for your participation.
- We will **NOT** ask about your specific tax situation and we will **NOT** share your name or address in any reports or with this site.
- We will combine your anonymous feedback with all participants in your group.
- We will use your opinions to help improve your experience when you visit us in the future.
- Just drop the completed form off with the VITA site coordinator. If selected, someone will get in touch with you.

Name: \_\_\_\_\_

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Primary Telephone: \_\_\_\_\_ Alternate Telephone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Best time to call:      Morning    Afternoon    After dinner  
*Circle one*

***Please note that we select participants randomly from the list of all who sign up, so not all who volunteer will be contacted.***

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. **The time estimated for your participation is 1 hour.** 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.

Attachment 2:  
Pre-Notification Letter

Dear JOHN SMITH:

I need your help with an important initiative we are undertaking to improve our service to America's taxpayers.

Soon you may be contacted by an independent research company, ICF Macro, to determine if you are interested in participating in a one-hour focus group to obtain your input on your experience with the free return preparation service you recently received. Your opinions will assist us in improving the services we provide to taxpayers. If you are eligible and decide to participate, you will receive a stipend of \$50 for your time.

The focus group discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. No identifying information will be associated with your responses. Your responses will be combined with others to give us a better understanding of taxpayer experiences with a free tax return preparation site.

We are committed to improving service to every customer of tax return preparation sites. Please help me in this effort by saying Yes if you are called by ICF Macro and invited to participate in the focus group.

If you have any questions about this study, please contact John Hurley, ICF Macro at (301) 572-0482 or [jHurley@icfi.com](mailto:jHurley@icfi.com).

Sincerely,

Attachment 3:  
Participant Screener

## Participant Screener for SPEC VITA Focus Groups

### Recruiting Goals

- Eight focus groups to be conducted in person in 4 cities.
  - Recruit total of 24 participants (12 participants per group) for each city. A minimum of 7 to participate in each group.
  - Recruit a mix for questions 1-6.
  - Attempt to get a mix of VITA and Grant sites if known.

### Recruiting criteria

- Customer has recently had a return prepared at a VITA site.
- Recruit for one hour.

**Table 1: Focus Group Specifications**

Location	Date	Time	# of Recruits
Area 1 City (TBD)	TBD	TBD	12
Area 1 City (TBD)	TBD	TBD	12
Area 2 City (TBD)	TBD	TBD	12
Area 2 City (TBD)	TBD	TBD	12
Area 3 City (TBD)	TBD	TBD	12
Area 3 City (TBD)	TBD	TBD	12
Area 4 City (TBD)	TBD	TBD	12
Area 4 City (TBD)	TBD	TBD	12

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### Participant Screener for SPEC VITA Customer Focus Groups

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#### INTRODUCTION

Hello, my name is \_\_\_\_\_ and I am calling on behalf of ICF Macro. We are conducting a paid study to ask your opinion about the experience you recently had with a free tax return preparation site.

The study will consist of a focus group session on <date> in <city>. The session will last about 1 hour, and we are offering both day and evening sessions for your convenience. If you are eligible and decide to participate, you will receive a stipend of \$50. The focus group discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. Would you be interested in participating?

( ) Yes - Continue

( ) No - Terminate: Thank you for your time. Have a good [day/evening].

[If YES above] I'd now like to ask a few questions to see if you meet the criteria that the focus group is looking for.

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**Screening Questions**

1. Besides this year, have you ever used an organization in your community to have your tax return prepared for free?

- Yes
- No

2. Are there any children in your household who are...? [Check all that apply.]

- 18 or younger
- 19-23 and in college
- 19-23 and not in college
- No children present

3. Are you married?

- Yes
- No

4. What is the total annual income of your household? (Read list)

- Less than \$15,000 .....Continue
- \$15,000 but less than \$25,000.....Continue
- \$25,000 but less than \$50,000.....Continue
- \$50,000 or more.....Terminate

5. To which age group do you belong? *Note to recruiters: Recruit mix of ages and genders.*

- under 21
- 21-35
- 36-50
- 51-65
- 66+

6. Gender? (Note to recruiter: Do not ask. Fill in using Name on record and their voice tone during the call. If not clear, leave blank)

- Female
- Male

**INVITATION**

Thank you for answering our questions. Based on your responses, you qualify for the focus group. We would like to invite you to take part in this study. The focus group will be held on <date/time> at <location>. You will receive <dollar amount> at the end of the focus group for participating.

7. Are you free at that time and willing to participate?



- ( ) Yes (Continue)
- ( ) No (Terminate)

I'm glad that you will be able to join us! At this point I need to collect some contact information from you.

(Note: This information is required only as a part of this study. Your information is kept strictly private to the extent allowed by law. Your phone number is required only for a reminder call that will be made prior to the start of the research study).

- First name:
- Last name:
- Email:
- Daytime phone:
- Evening phone:
- Mailing Address:
- City:
- State:
- Zip Code:

Thank you. We are only inviting a few people, so if for some reason you are unable to participate, it is very important that you notify us as soon as possible so we can find someone else to take your place. Please call or email *[insert contact and phone, email]* if this should happen. We look forward to having you participate on *[insert appropriate date]*.

We are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time estimate associated with this study or suggestions on making this process simpler, you may write to the IRS. Would you like the address?

[If yes]

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

Thank you for your time. We will be in touch again the day before the session.

TERMINATE TEXT

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the requirements, we are not able to extend you an invitation. Perhaps we can include you in a future research session. Have a good *[day/evening]*.

**Attachment 4:  
Informed Consent Form**



## INFORMED CONSENT

The Internal Revenue Service (IRS) is conducting focus groups to gather feedback and opinions on taxpayer experiences with volunteer tax return preparation services.

You have been invited to participate in a 60 minute discussion with a representative of the IRS and other taxpayers like yourself. The IRS will be using these findings to improve its services at Volunteer Income Tax Assistance (VITA) sites nationwide. Before you agree to join in this discussion, please review and consider the conditions listed below:

- Participation in this discussion is completely voluntary.
- Any questions you have about this study will be answered before the discussion begins.
- The discussion will be audio and video taped.
- The information you give will be anonymous and your name will not be associated with your answers.
- Your name will not be used in any reports about this group and no quotes will be attributed to you.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason.
- Although we believe that participation in this focus group poses little or no risk to you, some people may feel a little anxious about the discussion.
- You will receive a \$50 honorarium as appreciation for your participation in this study.
- Should you have any questions regarding this study, you may contact Ron Deaett, SPEC Strategic Planning & Development, at the IRS at 401-528-1859 or John Hurley at ICF Macro at 301-572-0482.

Your signature below indicates that you understand the conditions stated above and agree to participate in this focus group. You will be given a copy of this consent for your keeping.

Signature \_\_\_\_\_

Date \_\_\_\_\_

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. **The time estimated for your participation is 1 hour.** 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.

Attachment 5:  
Moderator's Guide

**2011 Stakeholder Partnerships, Education and Communication (SPEC)  
Volunteer Income Tax Assistance (VITA) Focus Group Testing  
Moderator's Guide**

**Moderator Introductions**

Hello. My name is \_\_\_\_\_ and I'm a researcher with the Internal Revenue Service and will be moderating today's discussion. Thank you for coming today to help us learn how we can improve the service and experience provided to taxpayers at free tax return preparation sites. We appreciate you taking the time to participate in this discussion.

Volunteer income tax assistance is an IRS-sponsored program that provides communities with free tax filing assistance using IRS-certified volunteers. Since the program's origination, emphasis has been placed on expanding the volunteer tax assistance through increased recruitment of various religious, social and non-profit organizations, involvement of the military on a national level, development of specialized training materials and expansion of assistance to the limited English-speaking community.

The purpose of today's session is to seek comments and suggestions from taxpayers regarding their expectations of and experience at a volunteer income tax assistance site.

How many of you have ever participated in a focus group before today? For those of you who have not and as a refresher for those of you who have, we have a few ground rules that I would like to go over.

**Disclosures**

1. **OMB Number.** The OMB Control Number for this study is 1545-1349. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we have posted an address you can write to. We can also provide this address to you at the completion of our discussion.
2. **Privacy.** Everything that you say here will be kept strictly private. We will use first names only and names will not be used in any report. Again, all of your comments will be held private to the extent covered by law, so please feel free to tell me what you think.
3. **Voluntary Participation.** Your participation in this group is entirely voluntary. You do not have to answer any questions that you do not wish to answer but please keep in mind, there are no wrong answers.
4. **Video and/or Audio Recording.** Because we want to assure we've collected all of your comments and suggestions, this session is being recorded so that we can write an accurate report about the issues that are raised during the discussion.

5. **Observers.** There are a few people in the back of the room who will be observing and taking notes today. They are interested parties, and in some cases, they are decision makers and volunteer coordinators for the IRS. It is a common practice to have interested observers attend focus groups so that they can learn first-hand what you have to say about the topic.
6. **Time.** I will be watching our time and directing our conversation. We will be here for about one hour. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, feel free to do so but please come back quickly. Your comments are very important to us.
7. **Thanks.** Thank you for participating in today's session. We appreciate your time and your contributions.

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

### **Ground Rules**

During our discussion today, please remember:

1. To talk one at a time in a voice as loud as mine.
2. To avoid side conversations with your neighbors.
3. We would like to hear from everyone during our discussion, but do not feel obligated to answer every question.
4. Feel free to respond directly to someone who has made a comment. You don't have to address all your comments to me.
5. Speak your mind; say what is true for you. We are not looking for consensus opinions, and we expecting to hear diverse perspectives.

### **Icebreaker**

Let's first start by going around the room and having each of you introduce yourselves by your first name only. Also, since you all are here today because you chose to have your most recent tax return prepared at a free volunteer tax preparation site, please share who or how you prepared your tax return in the previous year?

### **I would like to begin our focus group today with a discussion of how you learned about free volunteer tax return preparation assistance?**

*2009 Benchmark Survey reveals that awareness and use of VITA is low, especially among target populations (i.e., awareness of 31 percent for individuals with an adjusted gross income less than \$15,000 compared to 33 percent for all taxpayers).*

Potential Probes:

- In learning about this volunteer preparation assistance, what was the message?
- What were the positives and negatives associated with the message?

- Friend or relative, employer, poster/flyer, IRS (1-800 number/IRS.gov), internet, TV/radio, community group
  - Drill down into specifics if possible (i.e., what type of community group or specific internet site?).

**Why did you choose to have your tax return completed at a volunteer tax return preparation site?**

*Decision Points Study reveals that “monetary cost” was primary driver in choice to use VITA services.*

Potential Probes:

- Was the taxpayer unwilling to pay for a paid preparer or software, or is “cost” related more to time and effort required to self-prepare?
- Role of other elements such as complexity, trust, convenience, credibility (IRS sponsorship), etc.

**Before arriving at the volunteer site, what were your expectations about having your tax return prepared at the site?**

Potential Probes:

- Expectations surrounding site/location, hours, wait time, process, privacy, volunteer competency, speed, quality, professionalism.

**Now, I would like to shift our focus from expectations to your actual experience at the volunteer site.**

*Decision Points Study reveals that for taxpayers using VITA services, their involvement in the return preparation process varied and directly effected satisfaction.*

**Thinking only about when you first arrived at the site, can you describe what happened and how that affected your experience at the site that day?**

Potential Probes:

- How important were these items to the positive/negative taxpayer experience? How did prior expectations compare to actual experience?
- Did someone at the site greet you? Did someone explain the process? Did you complete an information sheet? Did you make an appointment (availability varies by site)? Was the site busy? Was the wait time reasonable? Is there something that could be done to improve your arrival experience?

**Once the volunteer began to prepare your return through until your tax return was finished, can you describe what happened and how that affected your experience at the site that day?**

Potential Probes:

- How important were these items to the taxpayer positive/negative experience? How did prior expectations compare to actual experience?
- Can you describe your involvement in the tax return preparation process? Did your involvement in the process affect your satisfaction with the services provided?



- Did the volunteer answer the questions you asked about your tax return preparation? After the return was completed, did the volunteer review it with you and tell you about your refund or balance due? Was the refund amount calculated by the volunteer preparer what you expected?

**When you left the volunteer site, how confident were you that your tax return was prepared correctly and why?**

Potential Probes:

- Return review process – return checked by another volunteer?
- Was the actual refund you received the amount calculated by the volunteer preparer?

**Having discussed your experience or opinion of the tax return preparation process, I would now like to narrow our focus or attention to your thoughts regarding volunteer performance. Are there any important factors you can share which influence(d) your opinion of the volunteer who prepared your tax return?**

Potential Probes:

- Organized, knowledgeable, professional, empathic
- Use of tax law resources, ability to answer questions, ability to explain the process, laws, etc.

**How does your recent volunteer tax return preparation experience compare to your prior tax return preparation experience (i.e., comparison of impressions of service, quality, professionalism, courtesy, wait time, process, etc.)?**

*\* questions will vary depending on answers to the ice breaker*

- Does anyone plan on using volunteer preparation services again next year? If so, why? If not, what is driving them away?
- Would anyone recommend this service to others? Why or why not?
- If the taxpayer is a returning customer, has their experience this year been very different from the experience(s) in previous year(s)?
- Did anyone experience any subsequent problems with their return? How did they resolve the problem?

**In addition to tax return preparation services, what types of other products or services were offered at the volunteer sites? Additionally, what types of other products or services did you expect or want to see offered?**

Potential Probes:

- financial literacy/education, debit and credit repair, asset building, health care information, pre-paid debit cards, RALs, banking services (i.e., est. checking accounts, matched savings accounts), home ownership, savings bonds, energy assistance.
- Were you interested in hearing about these other products/services? Why or why not?

*\* make sure the products/services are identified/referenced*

- How helpful to you were the other products/services offered? Why or why not? Did you sign up for any of the other products/services offered?  
*\* make sure the products/services are identified/referenced*
- How knowledgeable were the volunteers in explaining the other products/services offered?  
*\* make sure the products/services are identified/referenced*
- If no additional products/services were offered, is this something you would have been interested in?

**What suggestions can you offer on how your experience could have been improved?**

### **Conclusion**

I would like to thank you all for coming to share your thoughts and ideas today. You have given us a lot of good information that we will share with administrators, coordinators, volunteers, and other interested parties in an effort to improve the taxpayer experience at free tax return preparation sites across the nation.

Before we go, is there anything else anyone would like to add? Thanks again!

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