

Attachment 1
Form 1040EZ Instructions
Screener's Guide

Introduction: Hello, I'm _____ with the research firm of XXXX. We are assisting the Internal Revenue Service with a research study on a revised tax form instruction booklet they are developing. The IRS is interested in getting your opinions about the changes to this revised booklet, compared with the earlier version, and in getting your recommendations for further changes. You would be part of an informal group discussion—commonly known as a focus group—along with about 10 other people. Your assistance will help the IRS make further improvements to this product.

Qualifying Questions: If you are interested in participating, I need to ask you a few qualifying questions. These questions should take no more than five minutes of your time. Your name and answers to these questions will not be provided to the IRS. If you are eligible and agree to participate, the discussion itself will take approximately two hours, with your total involvement requiring about three hours, including your travel time.

If you like, I can give you a name and address where you can send comments and questions regarding these time estimates or suggestions for making this process simpler.

[Read only if Respondent asks for address]

IRS Tax Products Coordinating Committee, 1111 Constitutions
Avenue NW, Washington, DC 20224

IRS personnel will observe and moderate the focus group, but they will be given no information about you other than your first name.

[If Participants ask how their name was obtained, tell them their name was randomly selected from a national listing of individuals who could potentially file a Form 1040EZ.]

[If Participants are concerned about participating, tell them that your contract with IRS specifically prohibits you from revealing their name or any information about them to the IRS or to anyone else.]

1. Are you filing a tax return, or have you already filed a tax return, for tax year 2007?
[] Yes. Continue.
[] No. Thank and Terminate.

2. Do you, or anyone else in your immediate family, work in the market research or survey research industry?
 Yes. Thank and Terminate.
 No. Continue.
3. Are you single?
 Yes. Go to Question 5.
 No. Continue.
4. Do you file a joint return with your spouse?
 Yes. Continue.
 No. Thank and Terminate.
5. Do you claim any dependents?
 Yes. Thank and Terminate.
 No. Continue.
6. For tax year 2007, how did you prepare your return?
 - a. Prepared it yourself using paper and pencil? Continue.
 - b. Prepared it yourself using a computer? Continue. (Try to get a mix between 6a and 6b respondents, with a concentration on 6a respondents.)
 - c. Used a preparer? Thank and Terminate.
7. For tax year 2007, what type of tax return did you file?
 - a. Form 1040 (the "long" form—printed in blue if you got a form with color)? Thank and Terminate.
 - b. Form 1040A (the "short" form—printed in red if you got a form with color)? Continue.
 - c. Form 1040EZ (the shortest form—printed in green if you got a form with color)? Continue. (Try to get 75% to 80% that filed a 1040EZ.)
8. Did you work for wages in 2007?
 Yes. Continue.
 No. Go to Question 10.
9. Were your wages the only type of income you received and reported in 2007?
 Yes. Go to Question 11.
 No. Continue.
10. If you had other income, was it interest or unemployment?
 Yes. Continue.
 No. Thank and Terminate.
11. Have you worked as a paid preparer of income tax returns for others in 2008 or 2007?

- Yes. Thank and Terminate
- No. Go to Invitation.

12. Gender (RECORD; TRY TO GET A MIX)

- Male.
- Female.

INVITATION TO ELIGIBLE RESPONDENTS:

[IRS would like to get as many participants who filed Form 1040EZ (i.e., they answered 7c), but will accept participants who answered 7b or finally 7a, if they otherwise qualify.]

We would like to invite you to attend a focus group discussion with about 10 other people to discuss a revised IRS tax form instruction booklet. We are not trying to sell you anything and you will only be asked to express your opinions. This discussion will last approximately two hours and will held at (INSERT LOCATION). You will receive \$XX for participating in this important research study.

13. Can you attend?

- Yes. Continue.
- No. Go to Question 15.

14. If yes, say: Thank you for agreeing to participate. We will be mailing you a letter and calling you the day before the discussion to confirm the time and location. Could you please give me your:

Name: _____

Address: _____

_____ (zip) _____

Phone # (home) _____ (work)

Email: _____

If you have any questions about the group, please feel free to call Patricia Wagner at the following toll-free number: 1-202-622-3296.

We look forward to seeing you at the group discussion and appreciate your willingness to take part in this important research study.

15. If NO, say: I'm sorry that you are not interested in participating in the session. May I ask why you are not interested? (RECORD RESPONSE.)

We are required by law to report to you the OMB control number for this public information request. That number 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:

*Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW IR-6526, Washington, DC 20224*

Reminder Call Script

Hello, my name is _____ with _____. May I speak with _____{Participant name}.

{Once you have participant on the phone}

We just wanted to remind you that we are looking forward to seeing you tomorrow at (time) at (location) to talk about the Form 1040EZ instructions.

Attachment 2

Focus Group Moderator's Guide Revised 2008 Form 1040EZ Instruction Booklet Focus Groups

INTRODUCTION

Introduction of the moderator.

Explanation of the nature of the general study—to provide input on the revised Form 1040EZ instruction booklet to the Tax Forms and Publications Division of the IRS.

Explanation of the purpose of the focus group approach—to explore in a semi-structured manner what people think about the issues.

- The group discussion of the issues often generates deeper insights than individual one-on-one interviews.
- A topic oriented discussion of issues allows the participants to identify the important dimensions that might be lost in a structured interview setting.
- It's interactive so that the participants can talk back to us—ask what we mean, tell us when a question doesn't make any sense, or means different things to different people.

BASIC GROUND RULES:

- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. The approval number for this project is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions for make this process simpler, please write to the: IRS Tax Products Coordinating Committee, 1111 Constitutions Avenue NW, Washington, DC 20224.
- To ensure your privacy, our contract with this facility forbids them to tell us anything about you except your first name.

- 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 need to get a full range of opinions, and we need everyone's participation. You are here to talk. I am here to listen. I am not an expert in tax law so I cannot answer questions that involve tax law represented in the revised instruction booklet.
- 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 that we 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 two-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 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.
- The session will last about two hours.

SPECIFIC GROUND RULES

While there may be other issues that participants would like to raise with respect to the IRS, our time is limited and we want to focus on the particular tax product we will be discussing—a revised Form 1040EZ instruction booklet.

INTRODUCTION OF PARTICIPANTS

Let's go around the table. Please introduce yourself (first name only, please) and tell us what you do.

How many of you have been in a focus group before?

CURRENT (2007) FORM 1040EZ INSTRUCTIONS

Let's talk about the current Form 1040EZ instructions.

Many of you have seen these instructions before. I am passing out copies to refresh your memory.

- What is your reaction to these instructions?
Probe: Concerns and comments about print size, font type, graphics, layout, organization, etc.
- Has anybody recently used the Form 1040EZ instructions to complete their tax return?
- Thinking back to preparing Form 1040EZ, how would you describe your experience in completing the form using the current instructions?
Probe: Details about the experience.
- Where do you get the Form 1040EZ instructions (mail, online, library, post office, etc.)?
- How would you rate your experience with finding something in the instructions?
Probe: Is it easy? If so, why? Is it difficult? If so, why?
- What are you looking for in the instructions?
- How do you go about finding something in the Form 1040EZ instructions?

- Overall, how would grade the current Form 1040EZ instructions, using a grading scale from A to F? Why would you give the instructions that grade?

REVISED (2008) FORM 1040EZ INSTRUCTIONS

Now we are going to hand out the revised Form 1040EZ instructions. We are also handing out a copy of the 2008 Form 1040EZ because you will need it for our discussion and also to do an exercise later on.

- What do you think about the general look and layout of the 2008 Form 1040EZ instructions?
Probe: Concerns and comments about print size, font type, graphics, layout, organization, etc.
- How easy is it to find something in the instructions? Is there anything that would make this process easier for you? Is there anything that makes it more difficult for you?
- Are there any design features that help you when you are reading the instructions?
- How easy is it to understand the language in the instructions?
 - Probe: Is the language clear?
- I am now going to go over some information in the instructions to get your opinion on how helpful they are for completing your return:
 1. Index
 2. Charts and worksheets
 3. Examples
 4. Icons
 5. Tables
 6. Tax help
- How complete are the instructions? Is there any additional information you would like added to the instructions?
- What do you like most about the revised 1040EZ instructions?
- What do you like least about the revised 1040EZ instructions?
- Do you think the revised instructions are an improvement over the current instructions?

- For those that think it is an improvement, can you please explain why?
- For those that think it is not an improvement, can you please explain why not?
- Are there any other suggestions you have for improving the instructions?

SCENARIO WITH THE FORM 1040EZ INSTRUCTIONS

I want to ask you to work with a scenario we have developed. You will be using copies of the 2008 Form 1040EZ instructions and copies of Form 1040EZ. Please take 15-20 minutes to complete the scenario and then we will continue our discussion. Please mark any areas of difficulty you encountered so we can discuss these issues later.

Discussion points

- As you completed the form using the scenario, did you encounter any difficulties?
- Were these difficulties resolved by reference to the instructions?
- What difficulties did you have with the instructions?
- How easy was it to go back and forth between the instructions and the Form 1040EZ?
- How useful were the instructions in completing the scenario?
- Was there anything about the revised instructions that assisted you in completing the scenario?
- Now that you have completed the scenario, are there any specific changes you can suggest to improve the instructions, other than changes you suggested earlier in our discussion?
- If you had a computer available, would you use the IRS website (www.irs.gov) to find the information you need?
Probe: How would they use it? Would it be to get forms and publications mentioned, get answers to questions about preparing their return, etc?

SUMMARY

Thinking about our entire discussion tonight about the Form 1040EZ instructions, is there anything else you would like to share about them?

(Moderator excuses herself to go into the client room to ask observers if there is anything they would like to ask or have clarified.) Asks any other questions/clarifications upon return.

Thank you for coming here tonight and sharing your thoughts and ideas with me. You have given us a great deal of help. Please check with the hostess on your way out of this room. Good night!