

Attachment A – Screener’s Guide

**Economic Stimulus Package
2008 Tax Forum Focus Groups
Screener’s Guide**

Hello, I’m _____. I work for the IRS and I’m recruiting tax professionals to participate in a focus group. May I speak with you for just a few minutes?

The purpose of this study is to seek comments and suggestions of tax professionals regarding the IRS communication for the Economic Stimulus Package. The specific business questions to be explored by this project are:

How well did the IRS communicate information regarding the Economic Stimulus Package? and

How can the IRS improve the communication process?

If you are interested in participating, I need to ask you some qualifying questions.

These questions should take no more than **three** minutes of your time. If you are eligible and wish to participate, the discussion itself will take approximately **1 1/2 hours**.

If you would like, I can give you a name and address where you can send comments and questions regarding this time estimate. We are required by law to report to you the Office of Management and Budget (OMB) control number for this public information request. That number is OMB# 1545-1349. Your participation is voluntary.

Read only if respondent asks for address where to send comments

Send comments to:

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

Are you interested in participating? *(If yes, continue with questions on next page)*
If no, remember to record recruiting attempts.

1. **Gender (by recruiter observation)**

Male.....At least 4

Female.....At least 4

2. **Are you a registered as a Tax Forum attendee?**

Yes -- continue

No -- *If they are not a registered Tax Forum attendee, thank them and decline.*

3. **Do you personally prepare federal income tax returns?**

Yes -- continue

No -- *If they do not prepare returns, thank them and decline.*

4. **Are you an unenrolled return preparer?**

YesAt least 4

No

When invitation to participate is extended, please restate that they will be participating with other tax professionals.

After securing respondent agreement to participate, record information on “Recruiting Attempt Sheet” (Attachment D), “Participant List” (Attachment E), and give the participant a “Reminder Card” (Attachment F).

Participant’s First Name (first name only)_____

Attachment B: Moderator's Guide

2008 Tax Forum Focus Groups Economic Stimulus Package Project 3-08-09-S-024

INTRODUCTION

Hello! My name is _____. I am a researcher for the Internal Revenue Service and will be moderating today's group discussion. My colleague _____ will be taking notes. [If there are observers in the room, comment that the note taker and observers will not be participating in the discussion].

The terms Economic Stimulus Payment, Economic Stimulus Package, and Rebate all refer to the same thing. I will use the terms interchangeably during our discussion. As you know, the Economic Stimulus Package provided a payment equal to tax liability of *up to* \$600 to individuals, \$1,200 for married filing joint taxpayers, and an additional \$300 for each eligible child younger than 17. Qualifying taxpayers had to file a 2007 return and report at least \$3,000 in qualifying income. This meant in order to receive a stimulus payment millions of retirees, disabled veterans, and low-wage workers who are exempt from filing a tax return must do so.

The purpose of the focus group is to discuss IRS communications for the Economic Stimulus Package and solicit your comments and suggestions. The focus group discussion will cover the following two main themes:

1. How effectively the IRS communicated the Economic Stimulus Package.
2. Solicit suggestions from practitioners to improve the communication process.

We appreciate you taking the time to participate in this discussion. Your comments and suggestions are very important to us and will be used to develop future communications plans.

I am conducting a series of focus group interviews at the 2008 Tax Forums with tax professionals. I will be talking with practitioners at two Tax Forums – Orlando and Las Vegas.

WHAT ARE FOCUS GROUPS?

Has anyone here ever participated in a focus group? *[Ask for a show of hands. State the number for tape recording.]* A focus group is simply a group discussion with the purpose of obtaining a diversity of views, ideas, and opinions on a particular topic. IRS uses information from focus groups to make decisions on new products and services and ways to improve our current product and services.

WHAT IS A MODERATOR?

My job as 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 keep the discussion on track. It is important that we cover all of the issues. Therefore, I may at times have to break off the conversation to move on to another area on the guide.

DISCLOSURES

1. **Confidentiality.** Everything that you say here will be kept strictly confidential. We will use first names only and names will not be used in the report. You will remain anonymous to the IRS and are free to tell me what you think.
2. **Audio Taping.** We will be making an audio recording of today's session which will be used to create a transcript. This transcript will be used for analysis purposes only. Your name will not be used in the report; but the tapes will help me remember the valuable input you give me to share with the Service. *[Note to moderator: if anyone voices concern, also mention that the note taker cannot write as fast as participant's speak nor can you remember everything after traveling to the three different cities over several months.]*
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 keep in mind, there are no wrong answers.
4. **Time.** I will be watching our time and directing our conversation. We will be here for about 1 ½ hours. 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 important to us.
5. **OMB.** We are required by law to report to you the OMB control number for this public information request. The number is 1545-1349. (Provide address for anyone that requests it.)

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

6. **Thanks.** Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this study.

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

GROUND RULES

1. Please talk one at a time in a voice as loud as mine.
2. Avoid side conversations with your neighbors.
3. We would like to hear from everyone in the course of the discussion but you don't have to answer every question.
4. Feel free to respond directly to someone who has made a point. You don't have to address your comments to me.
5. Say what is true for you. We are not looking for consensus opinions, but are expecting to hear diverse perspectives.
6. We will observe the no smoking rule. [Omit if you are in a no smoking facility.]
7. As I mentioned earlier, I am an employee of the IRS. However, I am not a tax expert and I am unable to assist you with specific tax issues. So please refrain from specific tax issue discussions or questions during this session. As a moderator I am here to guide the discussion, I am not able to answer questions.
8. Please turn your cell phone to silent mode.

GROUP INTRODUCTIONS

Please introduce yourself to the group by telling us:

- **Your first name**
- **What city you practice in**
- **What motivated you to come talk to us today**

Once again the purpose of the focus group is to discuss IRS communications for the Economic Stimulus Package.

[NOTE: As a reminder, we are not here to discuss the merits, appropriateness, or dollar amount of the legislation on the Economic Stimulus Payment. Our focus is on your opinions about how well the IRS communicated the legislation.]

CONTENT/CLARITY OF MESSAGE

In developing a communication plan for the Economic Stimulus Rebate the IRS wanted to inform the public about what they could expect and what their responsibilities will be. They maximized media coverage to get information out to the public so people would be aware of the legislation.

Share with me your thoughts and opinions about how well the IRS communicated information regarding the Economic Stimulus Rebate. [Allow everyone a chance to weigh in before moving on. This opening question lays the foundation for subsequent discussion.]

Did you get all the information you needed?

How could we improve the content?

SOURCES OF INFORMATION

How did you receive information or where did you seek information? Where did you go? How did you get the information you wanted/needed? What information came to you? What information did you have to seek?

Was IRS your main source of information? [Probe - Tell me about why that was.] **If not, what was your main source of information?**

What were your other sources of information on the Economic Stimulus Rebate? [Allow adequate time for participants to provide feedback. Capture the sources they used to obtain information. Some likely responses may include other groups, software companies, etc. Probe with follow-up questions as appropriate.]

[After covering all sources of information, ask:]

How was the information from other sources different from IRS information? [Discuss each of the other sources they identified as using. We are trying to get at what drew them to other sources. Probe: What did you like about each of the sources, was there additional information, was information easier to find, was information easier to understand, etc.]

Which was the more *useful/helpful* source of information [i.e., IRS, other sources, software]? [Probe - After finding out which they felt were more useful/helpful follow up with:] **Why was that?**

SOFTWARE

[If they identify software companies as a source of information, make sure these topics are covered.]

Was the software information complete?

Did you experience any problems with the software?

Where do you *prefer* to obtain your information?

IRS.GOV WEBSITE

One of our main avenues of communication is the IRS.gov website, so I want to ask some specific questions about it.

Did you use the website for information on Economic Stimulus Rebate?

If not, why not?

What specifically do you recall/remember about the website messages about the Stimulus Rebate?

Was information *easy to find*?

If not, how could we make information easier to find?

Was information *understandable*?

Was information *useful/helpful*? [Did it meet your needs? Was it relevant?]

Was there information you needed that we did not provide? [If yes, what information did you need that was not provided?]

Did you use any of the IRS marketing tools, such as posters, flyers, stuff on website?

If yes, what? How effective was it?

If no, why not?

ESPAÑOL WEBSITE

IRS did a Spanish site that mirrored the English site. Did anyone use it?

[If yes] Was it useful?

Do you know if any of your clients used the Espanol Website?

Do non-English taxpayers need a different medium or would they respond better to a different method of delivery? [If so, what medium would you suggest?]

SUGGESTIONS FOR IMPROVEMENT – How can the IRS improve the communication process?

What could we have done better?

[If not offered, probe for things like Pod casts and YouTube. IRS tried some new communication channels (i.e., YouTube) with ESP].

Did anyone see the YouTube public service announcements? What was your reaction?

What other channels should IRS be using to communicate *with you*? [blogs, text messages?]

What other channels should IRS be using to communicate *with taxpayers*?

How else can we reach people with our communications?

SMALL INDEPENDENT FIRMS

IRS did a lot of outreach primarily for big companies and professional associations. We want to know, did small or independently owned firms get information on ESP?

Are any of you unenrolled agents? [notice who are unenrolled agents and ask next question specifically of them] Did you get the information?

What suggestions do you have to better reach them in the future?

PRACTITIONER MARKETING EFFORTS

Is there a way that IRS and tax professionals could partnership to better communicate with taxpayers to inform them of changes? [How do we attract practitioners to work with us?]

How did you as a practitioner inform your clients about ESP?

Taxpayer Experience

We are going to start by discussing your existing clientele and then we will talk about new clients that came to you because of the Economic Stimulus Rebate.

YOUR CLIENTS - PREFILING

What knowledge did your clients have about the Economic Stimulus Rebate? Probe

What questions did they come in with? [When taxpayers came into your offices, why did they come? Did they know if they were eligible for ESP?]

Did they have any misconceptions?

NEW CLIENTS – ESP PREFILING

How did you handle clients that did not normally have to file a return?

What knowledge did these new clients have about the Economic Stimulus Rebate?

What questions did they come in with?

Did they have any misconceptions?

Was there a difference in knowledge or misconceptions between your normal clientele and new clients who came in just because of the ESP?

I would like to discuss how ESP impacted your business. Did it bring in new business? Did it help or hurt your business?

RECAP AND WRAP-UP

Thank you for sharing your ideas with me today. Your feedback will be used in the development of future communications plans. Thanks again!

Attachment C: Eligibility Requirements

**Economic Stimulus Package
2008 Tax Forum Focus Groups
Eligibility Requirements**

A total of 36 tax practitioners will be recruited (18 per site) at two sites: Orlando, FL and Las Vegas, NV. Only 24 (12 per site) of those recruited will participate in the focus groups. The interviews will generate qualitative data only that will not be, nor presented to be, representative of the population. Every effort will be made to assure the following criteria are met at each Tax Forum site:

Male	at least 4
Female	at least 4
Is a federal return preparer	all 18
Is an unenrolled agent	at least 4

Attachment D: Recruiting Attempts Sheet

**Economic Stimulus Package
2008 Tax Forum Focus Groups
Recruiting Attempts Sheet**

Session Location (check one):

Orlando

Las Vegas

Screener's Name: _____

Unsuccessful Attempts		
Successful Attempts		
	Number to Recruit	Tally
Total	No More Than 18	
Characteristics		
Male	At least 4	
Female	At least 4	
Preparer federal income tax returns	All	
Is an unenrolled agent	At least 4	
Totals		

Recruiters: Please record the total number of attempts to recruit practitioners. At the completion of the project, we must report to OMB the number of requests or attempts to recruit practitioners for the focus group. After recruiting is completed, give the tally to the moderator of your focus group. The moderator will total the recruit attempts at this forum for all recruiters.

Total number of unsuccessful attempts to recruit practitioners: _____

Total number of successful attempts to recruit practitioners: _____

Attachment E: Participant List

**Economic Stimulus Package
2008 Tax Forum Focus Groups
Participant List**

Session Location (check one):

Orlando

Las Vegas

Participant's First Name (*and initial of last name, if there are duplicate first names)	Recruiter (show recruiter's name)	Attended the Session (for moderator's use)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

Attachment F: Reminder Card

**Economic Stimulus Package
2008 Tax Forum Focus Groups
Focus Group Session Reminder**



Economic Stimulus Package

Focus Group Session Reminder

Date: _____

Time: _____

Location: _____

NOTE: Please bring this reminder card with you to the focus group.

Attachment G – Demographic Questionnaire

**Economic Stimulus Package
2008 Tax Forum Focus Groups
Participant Demographic Questionnaire**

1. Which of the following describes you?

- Attorney
- Certified Public Accountant
- Enrolled Agent
- Unenrolled Agent
- Other, please describe _____

2. In which city and state do you currently conduct most of your business?

_____ City _____ State

3. What percent of the returns you personally prepared were for individual versus business?

- % Individual Returns 1040 Simple (1040EZ, 1040A, 1040 with Schedule A, B)
- % Individual Returns 1040 Complex (with Schedule C, D, E, F or Form 2106, etc.)
- % Business (1120, 1120S, 1065)
- 100 % Total

4. What percent of your client base was eligible for the Economic Stimulus Package Rebate? _____ %

5. Are at least 25% of your clients limited English proficiency?

Yes No

If yes, please check all of the primary languages spoken by your clientele:

- Spanish
- Russian
- Chinese
- Vietnamese
- Korean
- Other (please identify _____)

**6. Please tell us about your clientele. What percentage of your clientele are:
(Please select one for each category)**

Seniors (over 65)				
<input type="checkbox"/> Hardly any	<input type="checkbox"/> About 25%	<input type="checkbox"/> About half	<input type="checkbox"/> About 75%	<input type="checkbox"/> Almost all
Earned Income Tax Credit (EITC) eligible				
<input type="checkbox"/> Hardly any	<input type="checkbox"/> About 25%	<input type="checkbox"/> About half	<input type="checkbox"/> About 75%	<input type="checkbox"/> Almost all
Alternative Minimum Tax Taxpayers				
<input type="checkbox"/> Hardly any	<input type="checkbox"/> About 25%	<input type="checkbox"/> About half	<input type="checkbox"/> About 75%	<input type="checkbox"/> Almost all