

Attachment A: Screener's Guide

**Alternative Minimum Tax Patch
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 Alternative Minimum Tax Patch. The specific business questions to be explored by this project are:

How well did the IRS communicate information regarding the Alternative Minimum Tax Patch? and

How can the IRS improve the communication process on late legislation?

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. **Do you have clients who were impacted by the Alternative Minimum Tax Patch?**
 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 Attempts 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 Alternative Minimum Tax Patch 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 Alternative Minimum Tax (AMT) attempts to ensure that everyone who benefits from statutory tax advantages such as credits, deductions, etc. pays at least some tax. When originally imposed, AMT primarily affected wealthier taxpayers. Through the years inflation has begun to push people with moderate income towards the AMT threshold. A temporary patch to correct this was being considered by Congress up until December 19, 2007, when they passed legislation. The president signed the law on December 26, 2007. The purpose of the focus group is to discuss IRS communications for the Alternative Minimum Tax Patch and solicit your comments and suggestions. The focus group discussion will cover the following two main themes:

1. How effectively the IRS communicated the Alternative Minimum Tax Patch.
2. Solicit suggestions from practitioners to improve the communication process on future late legislation.

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 – Chicago and San Diego.

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 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 Alternative Minimum Tax Patch. Our discussion will cover the following two main themes:

- How effectively the IRS communicated the Alternative Minimum Tax Patch.
- Solicit suggestions from you to improve the communication process on future late legislation.

NOTE: As a reminder and to keep us focused, we are not here to discuss the merits, appropriateness, or timing of the *legislation* on the Alternative Minimum Tax Patch. Our focus is on your opinions about how well the IRS communicated the legislation.

CONTENT/CLARITY OF MESSAGE

1. Tell me what you remember about the AMT Patch. What do you recall about that **communication**? [This opening lays the foundation for subsequent discussion. Allow everyone a chance to weigh in before moving on.]

[Probes: What impact did the AMT Patch have on the general public (i.e., did it affect everyone)? Who was impacted by the late legislation?]

2. Did the IRS clearly communicate which returns were impacted by the AMT patch?
3. Did the IRS clearly communicate how to submit the impacted returns?
4. Did the IRS provide the information you needed?
5. When did you first become aware of potential problem for 2007 return preparation?

[Summarize the key elements of the communication plan before moving to the next section.]

- Inform the public that the upcoming filing season would start on time for everyone except for certain taxpayers potentially affected by the late enactment of the Alternative Minimum Tax Patch.
- Five forms could not be processed until after February 11, 2008.

SOURCES OF INFORMATION

6. Was IRS your main source of information on the AMT Patch? [Probe - Tell me why you preferred that source.]
7. What were your other sources of information on the AMT Patch? [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. As appropriate, probe with follow-up questions.]

[After covering all sources of information, ask:]

8. 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.
 - Probes: What did you *like* about each of the sources?
 - Was there *additional* information?
 - Was information easier to *find*?
 - Was information easier to *understand*?]

9. 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:]
10. Why was that?

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.

11. Did you use the website for information on the AMT Patch?

[If yes, continue with these:]

12. What specifically do you recall/remember about the website messages regarding AMT? Tell me about it.
13. Was information *easy to find*?
14. If not, how could we make information easier to find?
15. Was information *understandable*?
16. Was information *useful/helpful*? [Did it meet your needs? Was it relevant?]
17. Was there information you needed that we did not provide? If so, what information did you need that was not included on the website?

SMALL INDEPENDENT FIRMS

IRS did a lot of outreach primarily with big companies and professional organization. We want to know, did small or independently owned firms get information on the AMT Patch?

18. Are any of you unenrolled agents? [Notice who are unenrolled agents and ask next question specifically of them.] Did you get the information?
19. Did we miss mark with this market (small independent firms)?
20. What suggestions do you have to better reach them in the future?

PRACTITIONER MARKETING EFFORTS

21. Is there a way that IRS and tax professionals like you could partnership to better communicate with taxpayers to inform them of change? [How do we attract practitioners to work with us to get the message out?]
22. How *did you* as a practitioner inform your clients about the AMT Patch?

TAXPAYER EXPERIENCE

23. Did you have clients impacted by the five forms that came in for return preparation *before February 11*?

If yes, tell me about your experience interacting with clients impacted by the AMT Patch.

[Probes: How did you handle AMT impacted clients who came in before February 11? How did they react?]

24. What knowledge did your clients have about the AMT Patch? [Probes: Where did they get their information? How did they hear about the AMT Patch? Did they mention where they received their information?]

25. What questions did they come in with?

26. Did they have any misconceptions?

LATE LEGISLATION

The IRS has no control over when new legislation may happen but being realistic this is probably not the last time this situation will occur so we would like to get your thoughts. Historically, it is very rare that we express an opinion about impact before final. We don't want to raise expectations about something we cannot do anything about.

27. So far our discussion has focused on the Alternative Minimum Tax Patch. Would you feel the same about other late legislation?

28. When is the best time to start communicating with you?

29. Should we communicate potential legislation or wait until it is final?

30. How can the IRS best communicate late legislation to *tax professionals*?

31. How can the IRS best communicate late legislation to *taxpayers*?

32. Do we need to communicate differently (tax professionals versus taxpayers) and if so, how?

SUGGESTIONS FOR IMPROVEMENT

33. How can the IRS improve the communication process on late legislation? What could we have done better?

34. What did we do with the AMT communication that we should do for all late legislation?

35. What suggestions do you have for improving the IRS's communication process on late legislation? [Probe their comments as appropriate.]

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

**Alternative Minimum Tax Patch
2008 Tax Forum Focus Groups
Eligibility Requirements**

A total of 36 tax practitioners will be recruited (18 per site) at two sites: Chicago, IL and San Diego, CA. 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 registered Tax Forum attendee	All 18
Is a federal return preparer	All 18
Have clients impacted by Alternative Minimum Tax Patch	At least 4

Attachment D: Recruiting Attempts Sheet

**Alternative Minimum Tax Patch
2008 Tax Forum Focus Groups
Recruiting Attempts Sheet**

Session Location (check one):

Chicago

San Diego

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	
Registered Tax Forum attendee	All	
Prepares federal income tax returns	All	
Has clients impacted by AMT	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

**Alternative Minimum Tax Patch
2008 Tax Forum Focus Groups
Participant List**

Session Location (check one):

Chicago

San Diego

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

**Alternative Minimum Tax Patch
2008 Tax Forum Focus Groups
Focus Group Session Reminder**



Alternative Minimum Tax Patch

Focus Group Session Reminder

Date: _____

Time: _____

Location: _____

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

Attachment G: Demographic Questionnaire

**Alternative Minimum Tax Patch
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. 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 _____)

**5. 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