

ATTACHMENT 1

Telephone Screener

EIC Focus Groups with Taxpayers

Focus Group Recruitment Screener

Hello, may I speak to [Name]? My name is [Name], and I am calling from Westat, a research firm in the Washington DC area about a study that we are conducting to research an ad campaign for the Internal Revenue Service.

The IRS is interested in finding out the best ways to help people become aware of tax refund programs. We're organizing a focus group discussion in your community to learn how the IRS can do a better job of letting taxpayers know about deductions they might qualify for.

The focus group in your area will be held on XXX at XX p.m. To thank you for being in the group, we are offering \$100 cash for your participation. The focus group should take about an hour and a half, and dinner will be served.

Your participation is voluntary and will not affect your taxes or your tax status. Identifying information about you will *not* be shared with the IRS.

[IF NEEDED: If you like, I can give you an address where you can send comments about the time and burden for this research study. The address is Internal Revenue Service

Tax Products Coordinating Committee

SE:W:CAR:MP:T:T:SP

1111 Constitution Ave., NW

Washington, DC 20224.]

[IF NEEDED: If you have any questions about the study or need more information, you may email Mary.J.O'Brien@irs.gov].

Would you be willing to participate? Thank you very much. I need to obtain a few pieces of information from you.

	CALL LEAD FROM IRS LIST? <input type="checkbox"/> Yes <input type="checkbox"/> No >> Specify Lead Source _____
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①	NAME: ADDRESS: PHONE: CELL PHONE: EMAIL:
---	--

② ARE YOU THE PERSON IN YOUR HOUSEHOLD WHO PREPARES THE TAXES, OR BRINGS THE TAXES IN TO BE PREPARED?
 Yes No >> MAY I SPEAK WITH THAT PERSON? [RUN SCREENER AGAIN OR SET APPOINTMENT FOR CALLBACK]
Name/Appointment time/Best Tel No. _____

③ DID YOU FILE A TAX RETURN LAST YEAR? (check one):
 No
 Yes
 Not sure

④ THINKING BACK TO LAST YEAR'S TAX RETURN, DO YOU RECALL WHETHER YOU CLAIMED THE EARNED INCOME TAX CREDIT, OR EIC? THIS IS A TAX CREDIT THAT MAY BE CLAIMED WITH OR WITHOUT QUALIFYING CHILDREN.
 YES, CLAIMED THE EIC CREDIT
 NO, DID NOT CLAIM THE EIC CREDIT
 DON'T KNOW OR CAN'T RECALL

⑤ ARE THERE ANY CHILDREN* IN YOUR HOUSEHOLD?
 Yes
 No
*CHILDREN: MAY BE UNDER 18, OR A FULL-TIME STUDENT UNDER AGE 24.
[SEE FAQs IF ADD'L QUESTIONS.]

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⑥ FOR SPANISH-LANGUAGE GROUP IF LANGUAGE SKILLS SEEM QUESTIONABLE:

WE WOULD LIKE YOU TO INVITE YOU TO BE IN ONE OF OUR GROUPS. WOULD YOU FEEL COMFORTABLE WITH A GROUP HELD ENTIRELY IN SPANISH?

- YES, SPANISH IS OK NO, SPANISH IS NOT OK >>THANK & TERMINATE

⑥ FOR ENGLISH-LANGUAGE GROUP IF LANGUAGE SKILLS SEEM QUESTIONABLE:

WE WOULD LIKE YOU TO INVITE YOU TO BE IN ONE OF OUR GROUPS. WOULD YOU FEEL COMFORTABLE WITH A GROUP HELD ENTIRELY IN ENGLISH?

- YES, ENGLISH IS OK NO, ENGLISH IS NOT OK >>THANK & TERMINATE

⑦ WE WOULD LIKE YOU TO INVITE YOU TO BE IN ONE OF OUR GROUPS.

DID THIS TAX PAYER ACCEPT OR DECLINE THE INVITATION TO PARTICPATE IN THE FOCUS GROUP?

(check one)

- Accepted
 Declined >>*Describe reason he or she declined:*

GROUP DATE & TIME:

- English X, 2008 at 7 pm Spanish X, 2008, at 7 pm

ATTACHMENT 2

Discussion Guide

EITC MARKETING FOCUS GROUPS WITH TAXPAYERS

GROUP DISCUSSION GUIDE

PURPOSE: IRS is in the process of choosing new themes for marketing the Earned Income Tax Credit (EITC). The purpose of these discussion groups is to obtain feedback from EITC-eligible taxpayers about printed materials from 2 EITC marketing campaigns that IRS is considering using during the 2008 tax filing season. Results from the focus groups are expected to provide a qualitative assessment of taxpayers' awareness of EITC, and feedback about how effectively each of the campaigns motivates taxpayers to learn more about, and potentially file for, EITC. Participants represent English-speaking and Spanish-speaking EITC-eligible taxpayers, with and without dependent children.

LOCATIONS	DATES:	TOPIC:
8 cities within Continental US (pending final selection by IRS)	October- November 2008	Awareness of EITC and effectiveness of materials from 2 EITC marketing campaigns

[NOTE: Items in [blue font](#) denote messages/reminders to the moderator.]

I. INTRODUCTION (10 minutes)

A. Welcome and Overview

Hello, I'm [\[moderator's name\]](#), and I'm the moderator for today's group discussion. Also with us is my colleague [\[notetaker's name\]](#). We work for Westat, a private research firm located in Rockville, Maryland.

Today we're going to talk about a tax credit that is available to the public called the Earned Income Tax Credit (EITC). EITC is a federal income tax credit that enables taxpayers who meet certain eligibility requirements to pay less federal tax or get a tax refund. Even though the EITC is available, a lot of taxpayers don't seem to know about it. The IRS has been trying to come up with good ways to let people know about the credit.

You were invited to participate in this discussion group because you are all taxpayers. Our purpose today is to talk about things that you may know or heard have about EITC. We would also like to get your opinions about some of the different ways that the IRS has been trying to let the public know about EITC and encourage them to find out if they are eligible to file for it.

The results of our discussion will be used to let the IRS know how aware people are of EITC, how they are learning about it, and what might be some effective ways to advertise it so more people can know about.

This is a free flowing discussion, and there are no wrong answers. I am interested in hearing different points-of-view.

I want to thank each of you for coming today and for fitting this session into your schedule.

B. Disclosures and Ground Rules

1. Facility: Describe mikes, mirrors, observers (IRS, Westat).
2. The session is being audio-taped so I can write an accurate report, not about who said what, but about *what* was said. Your contributions to our discussion will be anonymous, and your names will not appear in the summary report.
3. Your participation in the discussion group is voluntary. Participation in the group will not affect your tax status. All of the information that you share is protected under the Privacy Act. Identifying information about you will not be shared with the IRS. This information is covered on the [consent form](#) that we are handing out now. The form lists an address where you can submit comments about the time and burden you experienced for this research study and a toll free number you can call if you have any questions about the study, or need more information. Please sign one copy of the consent form and keep the other for your records.

<**NOTETAKER:** Distribute **two copies of consent** form to each participant. Collect one signed form from each, leave one copy for them.>

<**Moderator, read:**

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 [\[PENDING\]](#) 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, Washington, DC 20224.>

4. There are a few things I'd like to go over to help make our discussion more productive:
 - Please speak one at a time. I'm interested in what everyone has to say, so if you have a comment, please make sure everyone can hear it.
 - I want to hear from everyone, but not every person has to answer every question.
 - I want to hear a range of experiences, so if you have an opinion different from what most in the group are saying, please don't hesitate to speak up (there are no right or wrong answers)
5. At any time you can excuse yourself to go to the restroom, or to get more food or beverages. I ask that only one person leaves the room at a time so we can keep the discussion going.

C. Participant Introductions and Rapport-building

Please introduce yourself to the group by telling us your first name, and about a place that you have always wanted to travel to.

<**Moderator and notetaker:** Introduce yourselves last.>

II. FOCUS GROUP DISCUSSION

A. AWARENESS OF EITC (15 minutes)

QA1. Who here has ever heard about the Earned Income Tax Credit, or "EITC", before today?
[SHOW OF HANDS]

<Moderator: Participants who HAVE heard of EITC should be asked QA2a.>

QA2a. How did you hear about EITC?

Probe: Tell me a little bit about what you have heard about it.

<Moderator: Participants who HAVE NOT heard about EITC should be asked QA2b.>

QA2b. Have you ever heard someone else talk about EITC?

- If YES: Tell me a little bit about what you have heard about it.
- If No, GO TO QA3

< Moderator: Remaining items are for all participants.>

QA3. Who here has ever tried to learn more about EITC on their own?
[SHOW OF HANDS]

Probe: What did you do to learn more about EITC?

Probe:

- Went online to www.irs.gov?
- Called the IRS toll-free line?
- Other actions?

Probe: Did you find the information you were looking for?

QA4. For those of you who aren't familiar with EITC, it is a tax credit for taxpayers who work, but do not earn high incomes. To get the credit, taxpayers must make less than a certain amount of money a year and meet other special requirements (e.g. have a valid Social Security #). Taxpayers who qualify and claim the credit could pay less federal tax, pay no tax, or even get a tax refund.

[Moderator: If participants ask for more info about EITC eligibility, we will have materials they can take home after the discussion.]

QA5. Where would you go, or who would you go to, if you wanted to find out more information about EITC?

Probe: Is this (EITC) something you would expect a professional tax preparer to know about?

Probe: How do you think people who do their taxes themselves would find out about EITC?

Probe: Who else would you expect to know about what EITC is?

B. Presentation of Ads from Marketing Campaigns (50 minutes)

The IRS has been working with a public relations firm to design different ways to let the public know about EITC. We are going to show you some printed materials from 2 different ad campaigns that they have come up with. The campaigns have different ways that they tell people about EITC.

I'm going to present the ad campaigns one at a time to the group and I'm going to ask you what you think about the materials that have been designed for each campaign. Keep in mind that these materials are not in final form yet. They are designed to give you an idea of what the final product might look like.

<Moderator:

- Each campaign will be presented one at a time; each campaign has 3 ads. If you set the materials up beforehand, be sure to turn the poster boards face down so participants can't look at them until we're ready to present the ads for that particular campaign.
- We randomized the order that each discussion group will view the ad campaigns. Refer to the **Presentation Chart** for (1) the order selected to present the ad campaigns (labeled A & B on the back) for this discussion group, and (2) the order for laying out the individual poster ads (labeled numerically on the back) within each ad campaign.
- Ask Items QB1 through QB7 for each ad in the campaign.

CAMPAIGN REVIEW QUESTIONS

<**NOTETAKER:** Pass out 1 Grading Sheet to each participant. They will use the same sheet to grade the ads in each campaign presentation and to select their favorite at the end.>

Take a look at the materials we have laid out here for this ad campaign. We'd like you to come up with a grade (A, B, C, D or F - like teachers do for students in school) for **each** of these ads. Please don't talk to each other about the ads yet; come up with the grade on your own.

As you come up with a grade for each ad, think about 2 things:

1. How well does the ad do at telling you what EITC is?
2. How much does the ad make you want to learn more about EITC to find out if you are eligible to file for it?

Feel free to get up if you need to take a closer look at the ads.

<**MODERATOR:** Ask items QB1 through QB7 for EACH of the posters for this ad campaign. Discuss the posters one at a time (Ask all questions about first poster, then repeat questions for second poster, etc.). Begin with the first ad in the presentation order for this campaign.>

QB1. What grade did you give this ad? Why?

QB2. I'd like to hear your gut reactions to this ad. What do you think about it?

Probe: What do you like about the ad?

Probe: What don't you like about it?

Probe: Would you NOTICE it if it was displayed in a public place? Why/why not?

Probe: Would it KEEP YOUR ATTENTION? Why/why not?

QB3. What message(s) do you think the IRS was trying to get across with this ad?

Probe: Who is IRS trying to reach with this ad?

Probe: Might this ad be seen differently depending on whether or not a person has kids?

Probe: What message(s) came across clearly?

Probe: What things don't make sense?

Probe: What things come across that the IRS might not have wanted? (For example, is there anything that might be offensive, have double-meanings, etc.?)

QB4. Take a look at the picture in this ad. What do you think about it?

Probe: What does it make you think the ad is for?

Probe: Does the picture make you want to read more of the ad?
Why/why not?

QB5. Take a look at the title under the picture of the ad. What do you think about it?

Probe: What does the title make you think the ad is for?

Probe: Does the title make you want to read more of the ad?
Why/why not?

QB6. How would seeing this ad affect you wanting to learn more about EITC?

QB7. Would seeing this ad get you to file for EITC on your next tax return?
Why/why not?

<**MODERATOR:** Move on to the next ad in this campaign and ask items QB1 through QB7. After you have covered all ads in this campaign, ask QB8.>

Now think about all of the ads we have laid out here for this particular campaign.

QB8. Which of the ads in this set do you like the best? Why?

QB9. Which of the ads in this set do you like the least? Why?

QB10. What other messages or information could be included in these ads to make them most effective in your community?

Probe: What should be included along with these ads? (e.g., referral info to local tax clinics; a number to call for more information; etc.)

QB11. Where should these ads be placed so most people can see them?

Probe: What about...?

- Government offices (e.g., Social Security, Post Office, WIC)
- Libraries
- Buses, metro trains
- Other places?

<**Moderator:** Flip the materials from the campaign you just reviewed face down so participants cannot see them while you review the materials from the next ad campaign.>

Follow the same procedures for asking the Campaign Review Questions for each ad in the next ad campaign.>

Section C. Campaign Comparison (10 minutes)

<**Moderator:** Flip the materials from both campaigns face up so participants can see all of the ads now. Keep the materials from the different campaigns far enough apart so participants can see which ads belong together.>

Here are the ads from both campaigns. Use your Grading Sheet to write down the letter (A or B) for the campaign that you think does the best job at attracting your attention and telling you about EITC.

QC1. Which campaign did you select as your favorite? Why?

III. WRAP UP AND CLOSING (5 minutes)

I'm going to take a minute to ask our observers in the back if there is anything else they would like to know from you. Please feel free to get up and stretch, help yourself to more snacks and drinks, and I'll be back momentarily.

<**Moderator:**

- Present observer(s) with any questions that were raised by participants.
- Ask questions raised by observers to participants.
- Be sure to make a note of the questions that were asked of this group.>

We're coming to the end of our discussion. As we wrap things up, is there anything else you think the IRS should know about what they can do to get the word out to taxpayers about EITC?

Thank you again for your time and comments. What you've shared will help us to describe to the IRS how they can most effectively let taxpayers know about EITC.

<**Moderator/Notetaker:** Collect all participants' campaign grading forms.>

ATTACHMENT 3

Consent Form



An Employee-Owned
Research Corporation

1650 Research Boulevard
Rockville, MD 20850-3195
tel: 301-251-1500
fax: 301-294-2040
www.westat.com

OMB No.: **PENDING**

EITC FOCUS GROUPS WITH TAXPAYERS

Consent for Participation and Session Recording

I, _____,
(Print your name here)

consent to the audio recording of this focus group session, which is being conducted by Westat to support the IRS evaluation of taxpayers' awareness of the Earned Income Tax Credit (EITC).

I acknowledge that my participation in this session is voluntary, and that I will receive \$100 for participating today. I understand that the recordings will be used only by the research staff to accurately capture the views expressed during the focus group, and that my name will not appear in the summary report.

I am aware that my participation in this focus group session will have no effect on my personal tax status, that identifying information about me will not be shared with the IRS, and that all of the information I share today is protected under the Privacy Act.

Participant's 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 **[PENDING]**. 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, Washington, DC 20224.