Attachment 1

Screening Protocol: 1040X Focus Groups

Script for Participant Recruitment Phone Call Focus Group

1. Hello, my name is (FIRST AND LAST NAME) may I speak to (NAME FROM CALL RECORD LABEL)?

   IF SOMEONE OTHER THAN R ASKS WHY YOU ARE CALLING, SAY: I'm calling regarding an important IRS Study. Please remove from up front. After questions completed then inform the participant that they will be paid.

   (Check One Answer)

   - ❑ NO ONE BY THAT NAME AT THIS NUMBER
   - ❑ SPEAKING TO R; R COMES TO THE PHONE > SKIP TO Q3

2. CONFIRM YOU HAVE DIALED CORRECTLY. ASK IF RESPONDENT WAS EVER AT THIS NUMBER (DO THEY HAVE HIS/HER NEW NUMBER)?

   IF NO NEW NUMBER IS GIVEN, FINALIZE AS NOT LOCATED.

3. Hello, my name is ___________________________ and I'm calling from (MARKETING ____COMPANY'S NAME) for Kleimann Communication Group. Kleimann Communication Group is conducting a study for the IRS. Your responses will be kept completely private.

   This project will explore what people think of a specific tax form and what IRS can do to improve the form.

   PROBE: (We are not selling anything; we are looking to recruit people to help out with a nationwide study. Everything you say is Private, and your identity will not be disclosed.)

   IF NEEDED: The exact location of the interview is _________________.

   (Check One Answer)

   - ❑ YES >CONTINUE WITH Q4.
   - ❑ NO > CALL BACK TIME_____________
   - ❑ REFUSE > END OF INTERVIEW, THANK R.

4. Do you primarily read and speak English?

- ❑ Yes *[Go to question 5]*
- ❑ No *[Terminate]* I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

5. Do you regularly prepare your tax returns yourself?

- ❑ Yes *[Go to question 6]*
- ❑ No [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

6. Do you regularly fill your tax returns using paper and pencil?

- ❑ Yes *[Go to question 7]*
- ❑ No [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

7. Have you ever amended your tax return using IRS Form 1040X?

- ❑ Yes *[Go to question 8]*
- ❑ No [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

8. Which of the following tax forms did you use Form 1040X to amend?

- ❑ Form 1040
- ❑ Form 1040EZ
- ❑ Form 1040A
- ❑ Don’t Know

9. Which of the following age groups are you in?

- ❑ 21 to 34
- ❑ 35 to 44
- ❑ 45 to 54
- ❑ 55 to 64
- ❑ 65 or older

10. What is your gender? (INFER IF CLEAR, OTHERWISE ASK)

- ❑ Male
- ❑ Female

11. What is your tax filing status?

- ❑ Head of Household
- ❑ Single
- ❑ Married filing jointly

- ❑ Married filing separately
- ❑ Qualifying widow(er) with dependent child.

12. Do you have dependent(s) aged 17 or younger that live with you at home?

- ❑ Yes
- ❑ No

13. What is the highest level of education you have completed?

- ❑ Less then high school
- ❑ High School or GED
- ❑ Some college or associate's degree
- ❑ College graduate
- ❑ Graduate school

14. What ethnicity do you identify as?

- ❑ Hispanic or Latino
- ❑ Not Hispanic or Latino

15. What is your race? You may select one or more than one category.

- ❑ American Indian or Alaska Native
- ❑ Asian
- ❑ Black or African American
- ❑ Native Hawaiian or Other Pacific Islander
- ❑ White

16. I will now give you the focus group times that we have available. (CALENDAR TO BE UPDATED BEFORE EACH CALL) [Revise this calendar as necessary.]

Day and date	**4:30 p.m.**	**5:30 p.m.**
Day One		
Day Two		

- ❑ NO, CAN'T MAKE THOSE TIMES > THANK FOR TIME, END OF INTERVIEW
- ❑ REFUSE > THANK R FOR TIME, END OF INTERVIEW

17. I will send you a letter confirming the time and date of the focus group, and giving you the exact location of our offices. The letter will include a number for you to call if you have any questions. In order to send you the letter, I need to have your current address.

IF MARKETING GROUP DOES NOT HAVE ADDRESS LISTED, ASK R TO GIVE A CURRENT ADDRESS AND LIST BELOW.

IF MARKETING GROUP HAS ADDRESS LISTED, ASK IF IT IS STILL CORRECT:

(Check One Answer)

❑ YES, ADDRESS IS CORRECT > CONTINUE WITH Q19
❑ NO, ADDRESS IS NOT CORRECT > MAKE CORRECTIONS BELOW, THEN ASK Q.

ADDRESS:____

CITY/STATE/ZIP:____

18. And to make sure I send it to the right person, can I check the spelling of your name? (VERIFY NAME IS CORRECT AS LISTED ON CALL RECORD, MAKE ANY CHANGES BELOW)

(Check One Answer)

❑ YES, NAME IS CORRECT > CONTINUE WITH Q18
❑ NO, NAME IS NOT CORRECT > MAKE CORRECTIONS BELOW, THEN ASK Q19

R'S CORRECT NAME:_____________________________________

19. We will need to call you the day before the interview to remind you about the appointment. Is it ok to call you at this number?

(Check One Answer)

❑ YES, OK TO CALL THIS NUMBER. > CONTINUE TO CLOSING SCRIPT
❑ NO, CALL DIFFERENT NUMBER > RECORD NUMBER BELOW, THEN CONTINUE WITH CLOSING SCRIPT.

NUMBER TO CALL TO REMIND R:___________________________

We will be paying participants $__________ to help us with this study. Thank you for your help. I am glad you can come to the interview. Please watch for a reminder letter from Kleimann Communication Group.

The Paperwork Reduction Act requires that the IRS provide an OMB Control Number for all public information requests. The OMB Number for this study is 1545-1349 and the address to write. 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, IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, IR-6404, Washington DC 20224.

Attachment 2

Screening Protocol: 1040X One-On-One Interviews

Script for Participant Recruitment Phone Call

1. Hello, my name is (FIRST AND LAST NAME) may I speak to (NAME FROM CALL RECORD LABEL)?

IF SOMEONE OTHER THAN R ASKS WHY YOU ARE CALLING, SAY: I'm calling regarding an important IRS study.

(Check One Answer)

❑ NO ONE BY THAT NAME AT THIS NUMBER
❑ SPEAKING TO R;R COMES TO THE PHONE > SKIP TO Q3

2. CONFIRM YOU HAVE DIALED CORRECTLY. ASK IF RESPONDENT WAS EVER AT THIS NUMBER (DO THEY HAVE HIS/HER NEW NUMBER)?

IF NO NEW NUMBER IS GIVEN, FINALIZE AS NOT LOCATED.

3. Hello, my name is __________________________ and I'm calling from (MARKETING ____COMPANY'S NAME) for Kleimann Communication Group. Kleimann Communication Group is conducting a study for the IRS. I want to assure you that your responses will be kept completely Private.

This project will explore what people think of a specific tax form and what IRS can do to improve the form.

PROBE: (We are not selling anything, we are looking to recruit people to help out with a nationwide study. Everything you say is Private, and your identity will not be disclosed.)

IF NEEDED: The exact location of the interview is _________________.

(Check One Answer)

❑ YES >CONTINUE WITH Q4.
❑ NO > CALL BACK TIME_____________
❑ REFUSE > END OF INTERVIEW, THANK R.

(Check One Answer)

❑ YES >CONTINUE WITH Q4.
❑ NO > CALL BACK TIME_____________

❑ REFUSE > END OF INTERVIEW, THANK R.

4. Do you primarily read and speak English?

❑ Yes Go to question 8
❑ No [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

5. Do you regularly self-prepare your tax returns?

❑ Yes Go to question 6
❑ No [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

6. Do you regularly fill your tax returns using paper and pencil?

❑ Yes *[Go to question 7]*
❑ No [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us.

7. Have you ever amended your tax return using IRS Form 1040X?

❑ Yes [*Terminate*] I am sorry, but you do not fit the background we need for participation in this particular study. Thank you for talking with us
❑ No Go to question 8

8. Which of the following tax forms did you to file your taxes last year?

❑ Form 1040
❑ Form 1040EZ
❑ Form 1040A
❑ Don't Know

9. Which of the following age groups are you in?

❑ 21 to 34
❑ 35 to 44
❑ 45 to 54
❑ 55 to 64
❑ 65 or older

10. What is your gender? (INFER IF CLEAR, OTHERWISE ASK)

❑ Male

- ❑ Female

11. What is your tax filing status?

- ❑ Head of Household
- ❑ Single
- ❑ Married, Filed Jointly
- ❑ Married, Filed Separately
- ❑ Qualifying widow(er) with dependant child

12. Do you have dependent(s) aged 17 or younger that live with you at home?

- ❑ Yes
- ❑ No

13. Do you have dependent(s) aged 17 or younger that live with you at home?

- ❑ Yes
- ❑ No

14. What is the highest level of education you have completed?

- ❑ Less then high school
- ❑ High School or GED
- ❑ Some college or associate's degree
- ❑ College graduate
- ❑ Graduate school

15. What ethnicity do you identify as?

- ❑ Hispanic or Latino
- ❑ Not Hispanic or Latino

16. What is your race? You may select one or more than one category.

- ❑ American Indian or Alaska Native
- ❑ Asian
- ❑ Black or African American
- ❑ Native Hawaiian or Other Pacific Islander
- ❑ White

17. I will now give you the interview times that we have available. (CALENDAR TO BE UPDATED BEFORE EACH CALL) [Revise this calendar as necessary.]

Day and date	**8:30 a.m.**	**11:00 a.m.**	**2:30 p.m.**
Day One (insert actual day depending on schedule)			
Day Two			

- ❑ NO, CAN'T MAKE THOSE TIMES > THANK FOR TIME, END OF INTERVIEW
- ❑ REFUSE > THANK R FOR TIME, END OF INTERVIEW

18. I will send you a letter confirming the time and date of the interview, and giving you the exact location of the group. The letter will include a number for you to call if you have any questions. In order to send you the letter, I need to have your current address.

IF MARKETING GROUP DOES NOT HAVE ADDRESS LISTED, ASK R TO GIVE A CURRENT ADDRESS AND LIST BELOW.

IF MARKETING GROUP HAS ADDRESS LISTED, ASK IF IT IS STILL CORRECT:

(Check One Answer)

- ❑ YES, ADDRESS IS CORRECT > CONTINUE WITH Q19
- ❑ NO, ADDRESS IS NOT CORRECT > MAKE CORRECTIONS BELOW, THEN ASK Q19.

ADDRESS:____

CITY/STATE/ZIP:____

19. And to make sure I send it to the right person, can I check the spelling of your name? (VERIFY NAME IS CORRECT AS LISTED ON CALL RECORD, MAKE ANY CHANGES BELOW)

(Check One Answer)

- ❑ YES, NAME IS CORRECT > CONTINUE WITH Q20
- ❑ NO, NAME IS NOT CORRECT > MAKE CORRECTIONS BELOW, THEN ASK Q20

R'S CORRECT NAME:___________________________________

20. We will need to call you the day before the interview to remind you about the appointment. Is it ok to call you at this number?

(Check One Answer)

❑ YES, OK TO CALL THIS NUMBER. > CONTINUE TO CLOSING SCRIPT
❑ NO, CALL DIFFERENT NUMBER > RECORD NUMBER BELOW, THEN CONTINUE WITH CLOSING SCRIPT.

NUMBER TO CALL TO REMIND R:_________________________

We will be paying participants $_________ to participate in this study.

Thank you for your help. I am glad you can come to the interview. Please watch for a reminder letter from Kleimann Communication Group.

The Paperwork Reduction Act requires that the IRS provide an OMB Control Number for all public information requests. The OMB Number for this study is 1545-1349 and the address to write. 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, IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 111 Constitution Ave., NW, IR-6404, Washington DC 20224.

Attachment 3

Taxpayer Focus Group Moderator's Guide

Form 1040X Redesign

Introduction of Moderator (5 minutes)

Welcome, and thank you for coming today. My name is ________________, and this is __________. We are from the Kleimann Communication Group, an independent consulting firm in Washington, DC. We have been hired by IRS to conduct Taxpayer research. As you can tell, I will be consulting my notes during this focus group. We will be talking with a number of people in several cities over the next few weeks, and we want to be sure we say the same thing in the same way to everyone.

Today, we are going to ask for your thoughts and opinions about IRS tax forms in general and specifically, about Form 1040X, *Amended U.S. Individual Income Tax Return.*

The research we're doing today is part of IRS' effort to improve the way it communicates with Taxpayers. Our job today is to talk about what works with the form, what doesn't work, and how to improve the form to make it easier for Taxpayers to use. We will use your suggestions to guide us as we redesign the form, so what you tell us is very important.

Behind the mirror are observers who have been involved in this project and are very interested in hearing your thoughts. Toward the end of the session, we'll check with them to see if they have any additional questions they may want to ask you.

We will be audio-taping this session to ensure that we collect complete information. The entire session will take about two hours. If you need to go to the restroom at any time during the session, please feel free to do so. The restrooms are located ______________________.

Privacy

I want to confirm that you have read and signed the consent form **[hold it up]** and completed the participant questionnaire **[hold it up]**. I want to assure you that the information we collect here today will not identify you by name. For example, you did not put your name on the questionnaire that we've asked you to complete, so your answers cannot be identified as yours. In addition, we will not use your name, address, or any other identifying information in reports, papers, or other information based on this research.

Instructions (5 minutes)

I have a number of topics to discuss with you. We are very interested in what you have to say during our time together today. There may be times, however, when I may interrupt or close one part of the discussion to make sure that we cover everything on our agenda.

We're going to use several common-sense guidelines during this session:

- First, please feel free to tell us whatever you're thinking throughout the session. There is no right or wrong answer. All of your comments are very important to us, but we realize that you may not have a comment on every topic. So, it's ok not to respond to every question.
- Second, please do not hold side conversations. We want to hear from everyone and side conversations make that difficult.
- Third, we want to make sure that everyone can hear what you say, so please speak up and speak one at a time.
- Fourth, this project has been approved by the U.S. Office Management and Budget (OMB). The OMB clearance number is 1545-1349. If you like, you can send OMB comments or questions regarding this session or suggestions for making the process simpler using the address provided on the flip chart.

★ Moderator's Note
Ensure there is a flip chart with the following address written on it in the room in case any of the participants have questions or comments.

Tax Forms and Publications
National Distribution Center
P.O. Box 8901
Bloomington, IL 61702-8901

Do you have any questions so far?

Participant Introductions (5 minutes)

Now, I'd like each of you to introduce yourself. I'll start. My name is ___________.

Thank you.

A. Introductory Questions (10 minutes)

Before we delve into the details, I'd like to spend some time getting your general impressions about the IRS and Form 1040X.

1. If there was one thing that you could change about tax forms, what would it be? What would be the one thing would you change on the 1040X?

2. Why did you file Form 1040X? ***[Note-taker, write down reasons on flip chart to tally reasons]***

3. How did you know to use the 1040X?

    Probe: Did you discover that you needed to make a change to your original return on your own? If so, how did you realize that you needed to use Form 1040X to make this change?

    Probe: Did you receive a letter from the IRS telling you to amend your return?

4. What was your experience using Form 1040X?

5. How was it to use? Please raise your hand if you were able to complete the form just using the Instructions. ***[Note-taker, tally results]***

    Probe: Did the form's Instructions give you the guidance you needed to complete the form?

6. Can those of you who didn't *just* use the Instructions to complete the form tell me what other resources or assistance you used?

B. Task Completion (30 minutes)

For this next exercise, I'm going to read you a scenario and ask you to use that scenario to amend your original return using a blank Form 1040X. Both the scenario and the blank Form 1040X are included in your packet. Please fill it out exactly the way that you would if you were actually sending it to the IRS.

Please take a blank Form 1040X and the card marked "Scenario #1" from your envelope. Take a minute to read this scenario.

★ Moderator's Note

Please read the appropriate scenario provided.

Please complete Form 1040X to report the additional interest income. Please fill in the form exactly as you would if you were going to send it to the IRS.

Feel free to use any and all of the materials in the packet you find necessary to complete Form 1040X. Please take your time; we will let you know when we need to move on.

C. Task Completion Analysis (30 minutes)

1. What was the first thing you did to get started on this exercise?

   Probe: Did you read the Instructions? Did you read through the original return?

2. If you're amending your income tax return using Form 1040X, what would you expect the first question on the form to be?

3. Do you need to send any attachments, or other documents, along with your 1040X to the IRS? Why/why not did you need to send the attachments?

4. What did you put in line 1 Column C?

   Probe: How did you come to that answer?

5. What are you now reporting as your taxable income in Line 5? What documents did you use to complete this section? Did you use the Instructions? Did you find the Instructions helpful? Please explain why you did or did not use the instructions.

6. What did you put for line 6? How did you get that information? Did you use the Instructions?

7. What are your total credits, line 7?

8. What was your estimated total tax, line 10, Column C? Did this change from the original amount?

9. Did you fill in any of Lines 11-17? Please tell us if you filled in any of the lines, any column.

    Probe: Why did you fill in these lines? Where did you find this information?

10. What did you put for Line 18?

    Probe: Was it easy or hard to tell what this line was asking for?

11. Of Lines 21-24, which ones did you fill out?

    Probe: Why or why not did you fill out those particular lines? In your own words, can you tell me how the Instructions suggest that you fill in lines 21-24?

12. Do you owe or will you receive a refund?

    Probe: How much? How did you determine this information?

★ Moderator's Note
Hand the participant the scale entitled ***Refund/Owe Instructions***

13. Please use this scale to rate how easy or hard you found the Instructions for this section to understand.

14. Did you fill in Part II? Why or why not?

D. General Comprehension Questions (10 minutes)

Now I would like you to turn your attention to pg. 1, Columns A, B, and C of Form 1040X. You may also need to reference the Instructions in your envelope.

1. What do you think Columns A, B, and C were asking you to do?

    Probes: How would you describe this section? ? Did Columns A and B help you complete Column C?

2. Which documents did you use to fill out this section of the form?

    Probes: Where did you find this information? Where would you want this information to be placed? On the form itself? In the instructions?

E. Layout of Form (10 minutes)

1. Did you fill in the Calendar Year for Fiscal Year? What did you enter? Please explain why you entered what you did.

2. Did you complete the address block?

   Probes: Was this section easy to understand or was it confusing? Did you put your current address?

3. Did you complete sections A and B on the first page of the form?

4. Did you sign the form? Please explain why you did or did not sign the form.

   Probes: How would you suggest we make this information stand out more on the form?

5. Did you fill in any part of Page 2 of the form? Why or why not? Did you read through the page, or skim through it? Did you complete Part III of the form? Why or why not?

F. Participant Suggestions (10 minutes)

At this point, I'd like to ask you some questions about the form.

1. Did you find it easy to find key pieces of information? Key information is information that you have to fill out, no matter what your particular situation. How would you make that information stand out more?

2. Would you make changes to the Instructions, or other changes to the Form itself?

3. Are there any other suggestions you have for how we may improve the Form?

Closing Remarks

Are there any questions that I can answer before we end our session? Thank you very much for participating in today's focus group. The information you provided has been very helpful. We appreciate your help! You can pick up your payment at **[wherever the testing facility designates].**

Thank you again for your participation.

The Paperwork Reduction Act requires that the IRS provide an OMB Control Number for all public information requests. The OMB Number for this study is 1545-1349 and the address to write. 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, IRS Tax Products

Coordinating Committee, SE:W:CAR:MP:T:T:SP, 111 Constitution Ave., NW, IR-6404, Washington DC 20224.

Appendix

For Part C. Task Completion Analysis, we will use two scenarios (including the one listed) an equal number of time with participants to test how taxpayers complete the form according to the specific scenario.

The additional scenario is described below:

Scenario II.

Mr. and Mrs. Fir file a joint return. Douglas Fir works for a small lumber company in Oregon. He is a salaried employee. His 2007 Form W-2 had the following Federal and state income tax information:

Box 1. Wages, tips and other compensation	$40,000.00
Box 2. Federal income tax withheld	$ 2,250.00
Box 16. State wages, tips, etc.	$ 40,000.00
Box 17. State income tax withheld	$ 3,200.00

Jeanette Fir is employed as a teacher in the local school and paid $250 of her own money to provide supplies for her students. She is salaried and her 2007 Form W-2 had the following Federal and state income tax information:

Box 1. Wages tips and other compensation	$ 20,000.00
Box 2. Federal income tax withheld	$ 1,000.00
Box 16. State wages, tips, etc.	$ 20,000.00
Box 17. State income tax withheld	$ 1,494.00

The Firs had combined taxable interest in 2007 of $125.00 and a taxable state income tax refund from 2006 of $550.00.

They own their home and itemize their deductions. In 2007, they paid $2,957.00 in property taxes and $6,500.00 in mortgage interest. They also made charitable donations throughout the year, by check, that total $1,000.00.

The Firs have two children, both of whom qualify as dependents for the child tax credit. They filed their 2007 return at the beginning of March 2008. At the end of March, Mrs. Fir received a Form 1099–G showing she received unemployment compensation at the beginning of the year when she was let go from her job before becoming a teacher. She had federal income tax withheld from her unemployment checks and the 1099–G showed the following Federal income tax information:

Box 1. Unemployment compensations	$2,000.00
Box 4. Federal income tax withheld	$ 600.00

Complete Form 1040X for Mr. and Mrs. Fir

Attachment 4

Taxpayer Interviews Moderator's Guide

Form 1040X Redesign

Introduction of Moderator (5 minutes)

Welcome, and thank you for coming today. My name is ________________, and this is _________. We are from Kleimann Communication Group, an independent consulting firm in Washington, DC. We have been hired by IRS to conduct Taxpayer research. As you can tell, I will be reading from a script during this interview. We will be talking with a number of people in several cities over the next few weeks, and we want to be sure we say the same thing in the same way to everyone.

Today, we are going to ask for your thoughts and opinions about IRS tax forms in general and specifically, about Form 1040X, *Amended U.S. Individual Income Tax Return.*

The research we're doing today is part of IRS' effort to improve the way it communicates with Taxpayers. Our job today is to talk about what works with the form, what doesn't work, and how to improve the form to make it easier for Taxpayers to use. We will use your suggestions to guide us as we redesign the Form, so what you tell us is very important.

Behind the mirror are observers who have been involved in this project and are very interested in hearing your thoughts.

We will be audio-taping this session to ensure that we collect complete information. The entire session will take about two hours. If you need to go to the restroom at any time during the session, please feel free to do so. The restrooms are located ______________________.

Privacy

I want to confirm that you have read and signed the consent form **[hold it up]** and completed the participant questionnaire **[hold it up]**. I want to assure you that the information we collect here today will not identify you by name. For example, you did not put your name on the questionnaire that we've asked you to complete, so your answers cannot be identified as yours. In addition, we will not use your name, address, or any other identifying information in reports, papers, or other information based on this research.

About the Session

In a few minutes, I will ask you some questions, but please remember that there are no right or wrong answers. We are not testing you. We are testing the form and want to learn from you so we can improve this form. Here are a pen, some paper, and a calculator. If you want to use them during the interview, please feel free.

A. Task Completion (30 minutes)

For this exercise, I'm going to read you a scenario, and ask you to use that scenario to fill in a blank Form 1040X. Please fill it out exactly the way that you would if you were actually sending it to the IRS.

Please take a blank Form 1040X and the card marked "Scenario #1" from your envelope. Take a minute to read this scenario.

Scenario 1 – Child Tax Credit
Imagine that you are a single married parent with one daughter named Georgina. You file as head of household using Form 1040A and your 2007 Form W-2 contained the following Federal income tax information:

Box 1, Wages, tips and other compensation	$30.400.00
Box 2, Federal income tax withheld	$ 3,040.00

You also earned $11 in taxable interest

On January 28, 2008, you mailed your 2007 return to the IRS. Your child turned 17 three weeks earlier on January 7. On February 20, you looked at your return again and realized you could claim a child tax credit for 2007 because Georgina was under age 17 at the end of that year and met the other requirements.

Please complete Form 1040X to claim the child tax credit. Please fill in the form exactly as you would if you were going to send it to the IRS.

Feel free to use any and all of the materials in the packet you find necessary to complete Form 1040X. Let me know when you have completed the task.

B. Task Completion Analysis (30 minutes)

We are very interested in how you completed the 1040X.

15. Overall, how did you approach the task of completing the 1040X?

16. Did you use the instruction booklet?
    a. What sections of the instruction booklet did you use?
    b. Did the instruction booklet provide all the information you needed to complete the form? Can you think of any additional information you would have liked to have in completing the 1040X?

17. Did you read through the original return?

18. What information on the Form 1040X did you use?

    a. Can you think of additional information you would have liked to have on the form itself?

19. ***Refer them to year line***- Please tell me how you decided what to enter on this line or if you needed to put anything on this line? What information did you use to decide between calendar year and fiscal year? Is there any additional information that might help someone fill out this line?

20. Looking at Income and Deductions section, columns A B C –

    - What is the purpose of this section?

    - What specific information did you use to complete columns A, B, and C for lines 1-5?

21. Can you explain the Instruction for line 6 in your own words?

22. Looking at the refund or amount you owe section of the 1040X- what information did you use to complete this section?

23. Looking at Part 1 (top of second page)-

    a. What is the purpose of this section?

IF completed Part 1- How did you determine you needed to complete section II. What information did you use? Was there any other information you would have liked to have?

If NOT complete Part I- How did you determine you did not need to complete section II. What information did you use? Was there any other information you would have liked to have?

Looking at Part II

10. What is the purpose of this section?

11. How did you determine if you needed to complete this section?

12. What information did you use to complete this section?

13. Was there any additional information you would have liked to have?

    Do you need to send any additional documents along with Form 1040X to the IRS? Why or why not?

14. Is it necessary to sign the 1040X? Where do you sign? Is there anything we can change to get more taxpayers to sign it?

    Were there any additional documents that would have helped you fill out this form? If so, which ones?

⋆ **Moderator's Note**
Give the participant the sheet of paper with the title, Scale – Instructions – Line 6

15. Please use this scale to rate completing line 6.

16. ***(Based on what the participant filled out on the scale)*** Did you rate this exercise based on the question/line itself, or the Instruction for it or a combination of both?

⋆ **Moderator's Note**
Take out a sheet of paper with scales on it to determine the level of ease or difficulty completing the exercise.

17. Thank you for completing that exercise. Now, I'm going to give you a sheet of paper with a few scales on it and ask you to rate how you felt completing parts of this exercise.

    - On a scale of 1-5, rate completing Form 1040X.
    - On a scale of 1-5, please rate the Instructions to Form 1040X.
    - On a scale of 1-5, please rate understanding the language in Form 1040X.
    - On a scale of 1-5, please rate flipping between the 1040X, Instructions, your original return, and its Instructions.

Do you have any additional information you would like to share about your experience with the 1040X?

Closing Remarks

Are there any questions that I can answer before we end our session? Thank you very much for participating in today's interview. The information you provided has been very helpful. We appreciate your help! You can pick up your payment at **[wherever the testing facility designates].** Thank you again for your participation.

Appendix

For Part B. Task Completion Analysis, we will use three scenarios (including the one listed in Part B) an equal number of time with participants to test how taxpayers complete the form according to each specific scenario.

The additional scenarios are listed below:

Scenario II.

Edward Birch works for a medium-sized retail furniture business in Illinois. He works for salary and receives no commissions. His 2007 Form W-2 had the following Federal tax information:

Box 1. Wages, tips and other compensation	$58,000.00
Box 2. Federal income tax withheld	$9,753.00

Mr. Birch also received 3 Forms 1099-INT showing taxable interest of:

- $75,
- $50
- $125

Mr. Birch also received dividends from stock he owns. The dividends are all ordinary dividends and total $150.

Mr. Birch filed his Form 1040A on February 15, 2008; a timely filed return. In June, he discovered two additional Forms 1099-INT that he had mislaid. The total additional interest from these 2 forms is $50.

Complete Form 1040X for Edward to report the additional interest income.

Scenario III.

Mr. and Mrs. Fir file a joint return. Douglas Fir works for a small lumber company in Oregon. He is a salaried employee. His 2007 Form W-2 had the following Federal and state income tax information:

Box 1. Wages, tips and other compensation	$40,000.00
Box 2. Federal income tax withheld	$ 2,250.00
Box 16. State wages, tips, etc.	$40,000.00
Box 17. State income tax withheld	$ 3,200.00

Jeanette Fir is employed as a teacher in the local school and paid $250 of her own money to provide supplies for her students. She is salaried and her 2007 Form W-2 had the following Federal and state income tax information:

Box 1. Wages tips and other compensation	$20,000.00
Box 2. Federal income tax withheld	$ 1,000.00
Box 16. State wages, tips, etc.	$20,000.00
Box 17. State income tax withheld	$ 1,494.00

The Firs had combined taxable interest in 2007 of $125.00 and a taxable state income tax refund from 2006 of $550.00.

They own their home and itemize their deductions. In 2007, they paid $2,957.00 in property taxes and $6,500.00 in mortgage interest. They also made charitable donations throughout the year, by check, that total $1,000.00.

The Firs have two children, both of whom qualify as dependents for the child tax credit. They filed their 2007 return at the beginning of March 2008. At the end of March, Mrs. Fir received a Form 1099–G showing she received unemployment compensation at the beginning of the year when she was let go from her job before becoming a teacher. She had federal income tax withheld from her unemployment checks and the 1099–G showed the following Federal income tax information:

Box 1. Unemployment compensations	$2,000.00
Box 4. Federal income tax withheld	$ 600.00

Complete Form 1040X for Mr. and Mrs. Fir

The Paperwork Reduction Act requires that the IRS provide an OMB Control Number for all public information requests. The OMB Number for this study is 1545-1349 and the address to write. 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, IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 111 Constitution Ave., NW, IR-6404, Washington DC 20224.