

ATTACHMENT B:

Tax Preparer Protocol

Task Order 11, Phase 2: User Testing



Tax Preparer Protocol

EITC Task Order 11, Phase 2

User-Centered Testing of www.irs.gov/eitc



EITC Website Usability Interviews with Tax Preparers
Session Recruitment Screener

Hello, may I speak to [TAX PREPARER NAME]? My name is [INTERVIEWER NAME], and I am calling from Westat, a private research company in Rockville, Maryland. We are conducting a research study for the Internal Revenue Service (IRS).

The IRS is interested in learning what it's like for professional tax preparers when they search for information about the Earned Income Tax Credit ("EITC", also known as "EIC") on the IRS.gov website. [If needed: The Earned Income Tax Credit offsets federal taxes on earned wages for working families and low income individuals.] We are asking professional tax preparers to help us test the IRS.gov website so we can learn what looking for information about EITC on the site is like for you, and learn ways that IRS may improve access to information about EITC on their website.

You are being invited to participate because you prepared returns for taxpayers who claimed the Earned Income Tax Credit in the past. We are inviting professional tax preparers to come to our Rockville, Maryland office to work with the IRS.gov website during the week of January [DATE]. This should take about an hour and a half from start to finish. To thank you for your participation, we will provide you with \$200 cash.

Your participation in this activity is voluntary. Participation will not affect your taxes or your tax status, or that of your firm. 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?

IF YES: Thank you very much. I need to obtain a few pieces of information from you. [GO TO PAGE 2]

IF NO: [THANK AND END.]

① NAME:

ADDRESS:

WORK
PHONE:

CELL
PHONE:

EMAIL:

② HOW MANY TAX PREPARERS ARE IN YOUR OFFICE? (Check one.)

1-5 21-30 More than 50

6-10 31-40

11-20 41-50

③ IS YOUR OFFICE PART OF A LARGER CHAIN OR FIRM? (Check one.)

Yes (SELECT NO MORE THAN 2 FOR ENTIRE USER GROUP)

[IF YES] Which one? _____

No

④ DOES YOUR OFFICE MAINLY PREPARE RETURNS AS PART OF A VOLUNTEER EFFORT, OR ON BEHALF OF A NONPROFIT ORGANIZATION?

Yes No Not sure

⑤ **IN THE PAST YEAR**, DID YOU PREPARE A RETURN FOR ANY TAXPAYER CLAIMING EITC?

Yes No >>[SKIP TO 7] Not sure>> [SKIP TO 7]

⑥ APPROXIMATELY HOW MANY EITC CLAIMS DID YOU SUBMIT LAST YEAR?

- LESS THAN 50 BETWEEN 100 & 200 MORE THAN 300
 BETWEEN 50 & 100 BETWEEN 200 & 300

⑦ HAVE YOU EVER USED THE INTERNET TO SEARCH FOR ANY KIND OF INFORMATION?
(Check one.)

- Yes No >> **THANK & TERMINATE** Not sure >> **THANK & TERMINATE**

We would like to invite you to come to our Rockville office to help test the IRS.gov website. During the session we will ask you to use the website to search for EITC-related tax information and to help us evaluate how the EITC portion of the website functions. The session should take about an hour and a half, and to thank you for your participation, we will provide a cash honorarium of \$200.

DID THIS TAX PREPARER ACCEPT OR DECLINE THE INVITATION TO PARTICIPATE IN THE USABILITY SESSION? (Check one.)

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

DATE & TIME: [January XX, 2009/TIME]

Website Evaluation of irs.gov/eitc Script for Tax Preparer Interviews

NOTE: Instructions to the moderator appear in blue font.

I. Introduction and consent

Thank you for taking the time to help us out today. I'm _____ and I work here at Westat, a research company that does work for a lot of different government agencies on a wide variety of topics. What we're doing here today is helping the Internal Revenue Service (IRS) learn how to improve their website.

Today I will ask you to use the IRS's website to find information about the Earned Income Tax Credit (EITC). Since you are a professional tax preparer, you probably already know that EITC is a tax credit designed for individuals and families who work but don't earn a lot of money. Taxpayers who file for it on their tax return could end up paying less tax, or even getting a refund.

Today I want to learn what it is like for you as a tax professional to look for information about EITC on the IRS web site. The goal of this project is to make sure that professional tax preparers using the IRS web site will be able to find information they need about EITC easily so they can assist their clients with filing for the credit. I'll be asking you to use the irs.gov website to find different kinds of information that are posted for tax professionals and to share your reactions with me. Your feedback will help the IRS make the best changes to improve the website. This session will last approximately 90 minutes.

That is a one-way mirror [point to mirror]. One of my Westat colleagues is back there taking notes while you and I work in this room.

[If IRS is observing session, read:] Observers from the IRS are also here today to observe and see for themselves how people use the site.

Your participation in this research project is voluntary, and you have the right to skip any question or stop at any time. Your decision to participate will have no effect on your tax status and identifying information about you will not be shared with the IRS.

With your permission, we would like to videotape today's session. The video will focus on your on-screen activities and what you and I talk about during the session. We will not videotape your face, because we want to protect the privacy of your participation today.

This consent form covers several important points about your participation. Please read it and I'll answer any questions you may have. [Ensure participant is agreeing to participate, have him/her sign one copy of Tax Preparer Consent form and keep one copy for himself/herself.]

Before we get started, I'd like you to fill out this brief questionnaire. Please let me know if you have any questions as you fill it out. [Hand the Tax Preparer Pre-test Questionnaire to the participant to complete before continuing.]

II. Website testing

I'm going to ask you to find some information that the IRS has posted on the irs.gov website for tax professionals using this computer. Please work through these tasks as you would if you were at work or at home, at a speed that's comfortable for you. Remember that we're testing the site, we're not testing you.

You might have some questions as you work. Please go ahead and ask them, because I'm interested in learning from you what isn't clear or easy to understand. However, sometimes I may not be able to answer your questions, because I need to see how you use the site on your own. We'll have some time at the end so I'll ask for your feedback about your experiences using this site.

Do you have any questions at this point? [\[Answer any questions the participant has.\]](#)

As you're working through the set of tasks I give you, please say out loud what you are thinking, and tell me what you are looking at and clicking on as you do it. To give you an example of what I mean, if we were having you test a website like Amazon.com you might tell me what you're doing by saying something like, "I'm scrolling down the page to see what kinds of DVDs they have. Why won't it let me search by the title of the DVD on this page?"

I will be most interested in hearing what you expect to see when you click on something, and what you like and don't like about the site. Occasionally, after you've said or done something, I may ask you to tell me more, so that I can better understand how you interpret and act on the information you see.

Are you ready to start? Do you have any questions? [\[Answer any remaining questions the participant has.\]](#)

[\[The computer should be booted up and set to the irs.gov home page, but make sure the monitor is clicked off before asking Q1.\]](#)

Q1. Let's pretend that you wanted to look for information online about EITC from your place of business. Tell me what you would do (what actions would you take) to try to find information about EITC on the Internet.

Probe: Would you link to it from a corporate website or intranet?

Probe: Use a search engine? (Google, Yahoo, others) [Note which engines P mentions]

If search engine, ask: What are some of the key words you would type in the Search box to help you find this information?

Probe: Other actions?

[Turn the monitor on to display the irs.gov home page on the screen.]

Now we'll begin working with the computer. We'll start at the home page for the IRS website.

[Make sure that the participant has a copy of the [Tax Preparer User Tasks](#).]

Here is the task I would like you to start with. Please read the task out loud so I can follow along with you.

- Moderator should follow along with own copy of the [Tax Preparer User Tasks](#).
- For each task, note the paths/webpages that the user selects to reach targeted information and the questions they ask along the way.
- Note areas where user seems to get hung up or lost and the actions they take to get back to where they want to be.
- For each task, if participant was not able to complete the task or breaks off, have her/him try to get back to the IRS.gov Home page on their own. If participant is unable to return to that page, note this and set the screen to the home page by using the HOUSE ICON.

III. Post-test and questions from observers

- After all tasks have been completed or time limit reached, hand the [Tax Preparer Post-test Questionnaire](#) to the participant to complete before proceeding to the debriefing questions.
- Check with your observers during this time to see if they have any other questions.

IV. Debriefing and wrap up

Okay, I'd like to ask you some specific questions about what it was like for you to use this website. [Administer the [Tax Preparer Debriefing Protocol](#), tailoring to participant's experience as necessary. Monitor time against remaining session activities.]

[Remember to give the cash incentive and get the participant's signature on the incentive receipt.]

Thank you very much for your help today. We appreciate your input!



An Employee-Owned
Research Corporation

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

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WEBSITE EVALUATION OF IRS.GOV/EITC

Consent for Participation and Session Recording

We are asking you to help us with a project that we are conducting for the Internal Revenue Service (IRS). Today's activity involves testing parts of the IRS.gov website to learn about how people look for information about the Earned Income Tax Credit (EITC) on the site. We will use the information you give us today to provide recommendations to the IRS for improving the website. We will be asking you to look for different kinds of information on the website and to provide your opinions about how it works. The session will take approximately 90 minutes.

Your participation in this research project is voluntary, and you have the right to stop at any time or to refuse to answer any question. The things you say may be put in a written summary of this discussion, but you will never be identified by name, and there will be no way to identify who said what.

Also, we would like to videotape the session. Sometimes it is helpful to review a portion of a tape as we make recommendations to the IRS for revisions. The videotaping will focus on your verbal feedback and on-screen activities. Your face will not appear on the tape to protect the privacy of your participation and eliminate the potential for identification.

If you agree to participate, please read and sign below.

I, _____,
(Print your name here)

consent to the video recording of this session, which is being conducted by Westat to support the IRS evaluation of the Earned Income Tax Credit (EITC) webpages on irs.gov.

I acknowledge that my participation in this session is voluntary, and that I will receive \$200 for participating today. I understand that the recordings will be used only by the research staff to accurately capture the experiences I had while working with the website, and that my name will not appear in the summary report.

I am aware that my participation in this website evaluation will have no effect on my personal tax status or my status as a professional tax preparer, 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

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. The OMB reference number for this project is 1545-1349.

IRS.gov Website Usability Evaluation
Tax Preparer Pre-Test Questionnaire

We would like to learn a little more about you. We will not use your name with this information. If you do not want to answer a question, you can skip it and move to the next item. All of your answers will be kept private. **DO NOT WRITE YOUR NAME ON ANY PART OF THIS FORM.** Please let us know if you have any questions.

1. **Are you...?** *(Please check one.)* Male Female

2. **What is your current age?** *(Please check one.)*

- | | |
|--|-------------------------------------|
| <input type="checkbox"/> 19 or younger | <input type="checkbox"/> 50 - 59 |
| <input type="checkbox"/> 20 - 29 | <input type="checkbox"/> 60 - 69 |
| <input type="checkbox"/> 30 - 39 | <input type="checkbox"/> 70 or more |
| <input type="checkbox"/> 40 - 49 | |

3. **What is the highest level of school that you have completed?** *(Please check one.)*

- | | |
|---|--|
| <input type="checkbox"/> 11 th grade or less | <input type="checkbox"/> Some college |
| <input type="checkbox"/> 12 years of school, no diploma | <input type="checkbox"/> College degree |
| <input type="checkbox"/> GED | <input type="checkbox"/> Post-graduate work/degree |
| <input type="checkbox"/> High school graduate (diploma) | <input type="checkbox"/> Other <i>(specify):</i> _____ |

4. **How many tax preparers are there in your company or business?** _____

5. **Approximately how many EITC (Earned Income Tax Credit) claims would you say that you submitted in TY 2007?** _____

6. **How long have you been using a computer?** *(Please check one.)*

- Less than 6 months
 6 months to 1 year
 1 to 2 years
 2 or more years

[Please continue on the other side.]

7. How long have you been using the Internet? *(Please check one.)*

- Less than 6 months
- 6 months to 1 year
- 1 to 2 years
- 2 or more years

8. On a typical day in the past month, how many hours do you use the Internet for work-related and/or personal reasons? _____

9. Have you ever used the Internet to search for information about taxes? *(Please check one.)*

- No → **STOP HERE.**
- Yes → **CONTINUE TO QUESTION 10.**

10. About how many times have you ever searched for information about taxes on the Internet? *(Please check one.)*

- 1 time
- 2 to 5 times
- More than 5 times

11. Briefly, please tell us about the kinds of information about taxes you have looked for on the Internet.

12. Which websites have you used to search for information about taxes?

13. Have you ever used a government web site, such as www.irs.gov, to look for information about taxes?

- No → **STOP HERE.**
- Yes → **Which website(s)?** _____

THANKS FOR YOUR HELP!

Website Evaluation of irs.gov/eitc

Tax Preparer Task Scenarios

Participant Instructions:

- Begin each task by starting from the irs.gov home page.
- Read the task out loud so the interviewer can follow along with you.
- Tell the interviewer what you're doing while you're looking for the information on the website. (For example: "I'm scrolling down the page to see what it says at the bottom.")

- Task 1:** One of your clients told you that her 4-year old great nephew (that is, her brother's grandchild) lived with her off and on for about half of the year in 2008, and you suspect that this child could be claimed as a "qualifying child" for EITC. Use the irs.gov web site to find information that tells you how to determine whether your client could potentially claim her great nephew as a qualifying child for EITC.
- Task 2:** Your client is a Marine who received nontaxable combat pay in 2008 while serving in Afghanistan. She asks you whether she is eligible for EITC. You ask her a series of questions and determine that she meets eligibility criteria for EITC. However, the amount of EITC that she is entitled to depends upon whether or not you include her combat pay in her income. Find information on the irs.gov web site that tells you how to determine the amount of EITC your client may be entitled to in this instance.
- Task 3.** Another professional tax preparer asks you, "How do the IRS examiners decide which tax preparers they are going to visit as part of that EITC due diligence compliance program?" Use the irs.gov web site to find the answer.
- Task 4.** Your client receives disability retirement income, and he asks you whether he is eligible to claim EITC. You remember that one of the factors that determine his eligibility for the credit is his age. Find information on the irs.gov web site that tells you how taxpayer age affects EITC eligibility for people who receive disability retirement income.
- Task 5.** The 2008 tax filing season for individuals is fast approaching and you would like to attend one of the tax forums that the IRS sponsors every year to learn the latest policies and regulations. Find a schedule of upcoming professional tax forums on the irs.gov website.
- Task 6.** One of your clients started his own lawn mowing business in September 2008. He was eligible to claim EITC as an individual on his 2007 taxes and he wonders if he is still eligible to claim EITC now that he has his own business. Use the irs.gov website to find information about how being self-employed affects EITC eligibility.
- Task 7.** You're getting ready for the 2008 tax filing season reading up on the latest information. You remember that when a taxpayer provides you inconsistent or incomplete information, you are required to ask for clarification before you determine whether the taxpayer can claim EITC. Find the place on the irs.gov web site where you can read examples of inconsistent or incomplete information that tax preparers should **not** accept from taxpayers without asking for clarification.

IRS.gov Website Usability Evaluation

Post-Test Questionnaire for Tax Preparers

Think about what it was like for you to use the www.irs.gov website today. Please use the check boxes below to tell us how much you agree or disagree with each of the following statements.

DO NOT WRITE YOUR NAME ON ANY PART OF THIS FORM.

Strongly Disagree ←————→ Strongly Agree

<i>(Please check one box for each statement.)</i>	1	2	3	4	5
1. The EITC pages posted for tax professionals on this website are organized in a logical way.					
2. I could tell what I needed to do with the website to complete the tasks I worked on today.					
3. I had difficulty finding information about EITC on the website.					
4. I like using the IRS.gov website to find information about EITC.					
5. The website helps me to find information about EITC easily.					
6. I am not familiar with many of the terms used in the EITC pages on this website.					
7. If I came back to this website later, I would be able to find the information that I found about EITC again pretty easily.					
8. The screens on this website are cluttered and distracting.					
9. New Internet users would find this website easy to use.					
10. Experienced Internet users would find this website easy to use.					
11. This website has useful information about EITC that I can use as a tax professional.					
12. I would recommend this website to other tax professionals.					
13. I would recommend this website to taxpayers.					
14. I consider www.irs.gov to be one of the better <u>tax information</u> websites that I have visited. (Write N/A if you have never been on a tax website before today.)					

IRS.gov Website Usability Evaluation

Debriefing Protocol for Tax Preparers

Note: Interviewer to ask these questions of the respondent. Instructions to Interviewer appear in blue font.

A. General Reactions/Opening

[Display www.irs.gov Home Page on screen as you ask questions in Sections A & B.]

1. Overall, what was it like for you to use this website?
 - What did you like most about using this website? Why?
 - What did you like least about using this website? Why?
2. Now that you've worked with this website, how much computer or Internet experience do you think people who use it need to have?
 - Tell me more about that...

B. Usability and Navigation

[Continue to display the irs.gov Home Page on screen as you ask the following questions.]

1. How easy or difficult is it to find information you need about EITC as a tax professional starting from the IRS Home Page? Why?
2. What do you think about the way you moved or "navigated", through the IRS website to complete the tasks you worked on?
 - By "navigate" I mean the series of links that you had to click to reach the information.
 - [If positive]: Why do you like [whatever participant mentions]?
 - [If negative]: How would you prefer to navigate?

3. What do you think about the amount of scrolling (moving the mouse down to see everything on a page) you needed to do to see the information posted in some sections of the website?
 - [\[If positive\]](#): Why do you like [whatever participant mentions]?
 - [\[If negative\]](#): What would you change?
4. What do you think about the tabs listed at the top of the screen here? [\[Point out the tabs in gray – Individuals, Businesses, etc - under the IRS header on the Home Page.\]](#)
 - Are any of these tabs labeled in a way where you weren't sure what would happen when you clicked them? If Yes, which ones?
5. Was there any time when you wanted to use the '**Search**' function?
[\[If participant used it on their own while completing tasks, ask: "Tell me about the times you decided to use the Search function."\]](#)
 - [\[If yes\]](#): Tell me more about when and why you needed to use Search.

[\[Direct Participant's attention to **Search** function in upper right corner on screen\]](#)

- What are some of the key words you would want to be able to enter into Search to find information about EITC?
 - What kinds of information do you expect to come up when you use Search on this website?
6. Was there ever a point when you felt "lost" while using the website?
 - If Yes: Tell me more about that.
 7. How easy or difficult was it to get back to the IRS Home Page? Why?

[\[Click on the "Tax Professionals" tab at the top of the webpage to display the "Tax Information for Tax Professionals" webpage.\]](#)

8. How easy or difficult is it to find the kinds of information about EITC that you need as a tax professional starting from this webpage (the Tax Information for Tax Professionals page)?

C. Screen Presentation

[Keep display on the "Tax Information for Tax Professionals" webpage (click Tax Professionals tab).]

1. What do you think about the way the screen looks?
 - Colors?
 - Font size and type?
 - Topic arrangement?
 - Graphics?
 - [If positive]: Why do you like [whatever participant mentions]?
 - [If negative]: How would you suggest changing the look of the screen?

2. What do you think about the links, labels, and terms about EITC that are used here and throughout the website?
 - Were any terms, labels or links unclear?
 - Which ones?
 - What would you suggest instead?

D. User Strategies

[Keep the "Tax Information for Tax Professionals" webpage on screen (Tax Professionals tab). Only ask #1 if participant had trouble starting one or more tasks. Otherwise begin with #2.]

1. Where there any tasks where you weren't immediately sure how to start? If YES, how did you figure out what to do?

2. Which of the information search tasks that you worked on were especially difficult to complete? Why?

3. Which was the easiest task to complete? Why?

4. Do the screens provide all the information you need as you are using the site? If not, what else do you need?

5. How did you know if you did something that was a mistake (e.g. clicked wrong link by mistake)?
 - What steps did you take to correct any errors you thought you made?

E. Content and Relevance

[Display the "Tax Information for Tax Professionals" webpage on screen.]

1. What do you think about the topics listed on the left menu bar (Under Tax Professional Topics and IRS Resources)?
 - Which ones are of most interest to you? Why? [Explore those used; determine level of interest in these topics.]
 - What additional information about EITC would you like to see on the site?
2. How useful do you think this website would be to a tax preparer who is new to processing EITC claims and is looking to learn more about it?
 - What do you think should be added or changed to make the website more user friendly for tax professionals looking for information about EITC for the first time?

[Display www.irs.gov/eitc page on screen as you ask Question 4.]

3. This is the EITC "Home Page" on irs.gov. Tell me how useful this webpage is to you as a tax professional.
 - Is there anything that you would add or change for it to be more useful to you as a tax professional?
4. What special features should be added or changed to the EITC pages on the IRS website to make it more useful to you?
 - To what degree do you want the site to be interactive (e.g., chat rooms, blogs)?
 - IF INTERESTED: What kinds of things would you use these features for?
 - Would you find it helpful to be able to access media files (e.g., streaming video files) on the site? For example, the video might show an expert explaining EITC.
 - IF YES: Give me an example of a time when you might use such a file.

5. [\[For tax professionals who have used other tax websites per response to Item 12 on Pre-test Q\]](#): How does this site compare to other tax-related web sites you've used?
 - What features, functions, or content have you liked about other sites that you think should be incorporated on the IRS site?

F. Use of Information

1. How would you use information you find about EITC on the irs.gov website as you provide tax preparation services? (e.g., paid or volunteer services)
 - Hand it out to taxpayers who ask you for information about EITC?
 - Use it to help make decisions about filing for EITC for a client?
 - Keep it as a professional reference?
2. Would you recommend the EITC pages on the irs.gov website to other tax professionals? Why or why not?
3. Would you recommend the EITC pages on the irs.gov website to taxpayers/your clients? Why or why not?
4. Do you think you would actually use irs.gov to find information about EITC? Why or why not?

G. Closing

1. Overall, how would you rate your experience using the irs.gov website to find information about EITC? Would you say...? [\[Circle participant's response.\]](#)

Very negative	Somewhat negative	Neither negative nor positive	Somewhat positive	Very positive
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2. Is there anything else you'd like to share with me about this website that we haven't already talked about?