Attachment 1
Screener Guide
Confirmation Letter
Reminder Phone Script

Screener Guide
Form 1040

Hello, my name is ___________. I am calling on behalf of ICF Macro, a research and consulting firm in the Washington DC area. We are working with the Internal Revenue Service (IRS) to obtain feedback on a revised form they are developing. We are seeking participants for a focus group we are holding in [insert city].

IF ASKED: (EACH INTERVIEWER WILL HAVE THIS INFORMATION)

If respondents ask how their name was obtained, tell them their phone number was randomly selected from a list of individuals in the local calling area. If respondents are concerned about participating, tell them that our contract with the IRS specifically prohibits me from revealing their last name or any information about them to the IRS or anyone else. Participation in this focus group will not affect your taxes or filing status.

This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is 1545-1349. If you like, I can give you a name and address where you can send comments or suggestions for making this process simpler.

Internal Revenue Service
Tax Products Coordinating Committee
1111 Constitution Ave, NW IR-6526
SE:W:CAR:MP:T:T:SP
Washington, DC 20024

Your answers to these questions will be kept completely private by ICF Macro, meaning we will not provide your last name or any identifying information to the IRS.

1. Do you consider yourself to be fluent in English?

( ) Yes

If yes ask: Do you read and write in English?

(Yes)..Continue

(No) ....Terminate

2.. Did you file a Form 1040(Long Form) , U.S. Individual Income Tax Return for 2010?

( ) Yes ....Continue

( ) No...Terminate

3. Are you the individual most familiar with completing your tax return?

( ) Yes ....Continue

( ) No...Terminate

4. For the tax year 2010, how was your Form 1040 U.S Individual Income Tax Return prepared? (*Note to recruiter*: Try to recruit paper and pencil or fillable form filers, but it is acceptable if approximately 60%of each group used software.

( ) Self-prepared using paper and pencil ....Continue
( ) Self-prepared using software (60% maximum per group).......Continue
( ) Self-prepared using IRS fillable forms from IRS.gov ....Continue
( ) Using preparer or someone else to prepare your return........Terminate
( ) Not sure...Terminate

For questions 5-10, recruit a mix of individuals

5. Into which of the following categories does your age fall? M*ay opt-out if they wish to.*

( ) less than 18.. Terminate
( ) 18 to 33
( ) 34 to 44
( ) 45 to 64
( ) 65 and older
( ) Prefer not to answer

6. What was your filing status on your most recent tax return? [Read responses and check one]

( ) Single
( ) Married/jointly
( ) Head of household
( ) Widow/widower

7. Please identify your highest completed level of education. [M*ay opt-out if they wish to.*]
( ) No high school diploma
( ) High school graduate (or GED)
( ) Some technical or vocational school
( )Technical or vocational school graduate
( )Some college, no degree
( )Associate Degree
( )Bachelor's Degree
( ) Master's Degree or higher
( ) Prefer not to answer

So that we can be sure that all backgrounds are represented in our project, could you please tell me the race and ethnic origin you identify with *[1 or more responses OK; may opt-out if they wish to].*

8. Are you of Hispanic or Latino origin (ethnicity)?
( ) Yes
( ) No

9. Which of the following best describes your race (Accept all multiple answers)?
( ) White
( ) Black or African American
( ) Asian
( ) Native Hawaiian or other Pacific Islander
( ) American Indian or Alaska Native

10. Which of these categories does your total annual household income fall into?
( ) Less than $10,000
( ) $10,000 but less than $25,000
( ) $25,000 but less than $50,000
( ) $50,000 but less than $75,000
( ) $75,000 but less than $100,000
( ) $100,000 or more

11. Record Gender—DO NOT ASK UNLESS UNABLE TO DETERMINE; may opt-out they wish to.
( ) Female
( ) Male

I’m glad that you will be able to join us! We will provide you with a $75 stipend for participating as well as a light meal and refreshments. At this point I need to collect some contact information from you. Then we will send you a confirmation letter and directions to the facility via e-mail.

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call *[insert recruiter contact and phone]* if this should happen. We look forward to having you participate on [insert day] at [*insert time*].

Do you have any questions?

Great! Thank you for your time and we will be in touch again the day of the focus group. Please remember to bring reading glasses if you use them.

TERMINATE TEXT
Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the focus group requirements, we cannot extend you an invitation. Perhaps at a later time we can include you in a future focus group. Have a good [*day/evening*].

Confirmation Letter

<Insert date>

Dear <insert name>,

Thank you for agreeing to participate in a focus group discussion on <insert date> at <insert time> at <insert facility name>. Please arrive 15 minutes before the start of the focus group so that you can complete some paperwork and have something to eat. Snacks and refreshments will be provided. As a thank you for participating in the focus group, you will be given $75 at the end of the discussion.

The directions to the facility are attached. We are accessible by public transportation [insert bus number/subway station as appropriate]. If you would like to drive, parking is available [insert information about parking and any costs].

If you have any questions, please call <insert facility manager's name> at <facility phone number>.

Thank you for your time and participation.

[Insert facility manager's name]
[Insert name of facility] on behalf of ICF Macro.

Reminder Phone Script

To be used no more than 24 hours prior to the scheduled focus group. If participant is not available, leave voice mail message and try back later.

Hello, may I speak to <insert name>? Hi, my name is <insert recruiter's name> and I work for IFC Macro. I'm calling to remind you about the focus group you agreed to participate in tomorrow at <insert time> at <insert location>. Are you still able to participate? Great! I <mailed/e-mailed> you directions to our facility. Did you receive the directions? [**If no**, read directions and follow with an e-mail.] **[If yes]** Do you have any questions about how to get to the facility?

Please remember to bring reading glasses if you use them. If you need to cancel for any reason, I would appreciate if you would call me at][insert phone number].

We look forward to seeing you tomorrow.

Attachment 2
Moderator's Guide

Focus Group
Form 1040 U.S. Individual Income Tax Return
Moderator's Guide

I. Welcome and Introductions: 5 minutes

A. Introduction of the moderator.

Good evening. My name is <insert first name> and I will be your moderator for this session. I work for ICF Macro. Today I will be asking for your input about a form the Tax Forms and Publications Division of the IRS is revising. We will be talking about Form 1040 which is the U.S. Individual Income Tax return.

The IRS may make changes to the Form 1040 and its' instructions based on comments from this focus group and others that we are conducting around the country (Atlanta, GA, Baltimore, MD, Seattle, WA and Denver, CO).

B. What is a moderator?

Before we begin, I want to let you know that I'm not an expert on the form we will be discussing or any other IRS tax forms. My job as a 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 me keep the discussion on track. It is important that we cover all the issues. Therefore, I may have to break off the conversation in order to move on to another area in the guide.

C. Ground Rules

Before we begin, I'd like to review some ground rules for today's discussion.

- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project is1545-1349. 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: IRS Tax Products Coordinating Committee, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224. [*Moderator: Post this bullet on newsprint/white board for each session*

- We are audio-taping the meeting for use in preparing a report about findings. Because we are taping this meeting, I ask that you speak loudly and clearly. If I think you are speaking too softly to be heard on the tape, I will ask you to speak up.

- Please speak just one at a time so everyone has a chance to participate.

- Don't engage in side conversations-- we need for everyone to hear what the others are saying and for everything that's said to be heard easily on the tape.

- Sometimes I'll go around the table and ask everyone for their input. At other times, I will just throw a topic open for general discussion.

- Participation -- we would like to hear from everyone in the group, but you don't have to answer every question.

- No evaluation -- there are no right and wrong answers. We expect differences in how people see things, and we need to know about these differences.

- Feel free to disagree or question each other. The purpose of a group session is for us to learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.

- Some observers are present behind the one-way mirror. They want to hear what you have to say about the topics we'll discuss, but we don't want you to feel constrained by their presence.

- If anyone needs to use the restroom, they are located (specify). There is no need to stop the discussion.

- Your participation is voluntary. Therefore, at any point in time you may leave the room.

- If you have a cell phone, please turn it off or set to vibrate.
- The session will last about two hours.

D. Informed Consent

All participants will have reviewed and signed the informed consent for their participation in the focus group prior to coming into the focus group room. This will be handled by a designated staff at the focus group facility and confirmed by an IRS staff.

Before coming into the room, you were asked to review and sign an informed consent form for your participation in the discussion. I just want to go over some of the key points on the consent form to make sure we are in agreement. *Review consent form, emphasizing audio taping, anonymlity, and use of first names only.*

E. Introduction of Participants: 10 minutes

First, I'd like each of you to introduce yourself to the group (first name only). Please tell me how you prepare your return.

- **Probe:** Do you use paper forms, fillable forms or tax preparation software?

II. Discussion and Exercise: 90 minutes

Note to Moderator: Hand out the packet labeled Exercise 1. The packet will contain the scenario, Form 1040 for 2011, and blank Form 1040 for 20XX (2-page version). It will also include all accompanying material they need to complete Form 1040 for 20XX. Read the scenario with the participants. Give the participants 20 minutes to complete the form. Once the participants have completed the form, have them put all the information back in the envelope with the exception of the 2011 Forms 1040. (Participants may use these past returns to help them complete the 4-page version of Form 1040 in the next exercise.)

- Now that you have completed that form, which is very similar to the 2010 Form 1040, we are going to have you fill out a new Form 1040 that looks a little different. First, let's take a look at that form.

Note to Moderator: Hand out the blank revised Form 1040 (4-page version). Give the participants 5 minutes to review the form and 10 minutes for discussion.

- How do you go about preparing your return every year?
  Probe: Do you use last year's return as a guide?

- How do you feel about this form's increase in page size?

Note to Moderator: Now hand out the packet labeled Exercise 2. The packet will contain the scenario and all the accompanying material needed to complete the 4-page Form 1040 for 20XX. Read the scenario with the participants. Have the participants complete the blank 4-page Form 1040 for 20XX you just distributed. Give the participants 15 minutes to complete the form. Once the participants have completed the form, have them put all the information back in the envelope with the exception of the 2-page and 4-page versions of Form 1040.

At this point, allow 30 minutes to discuss the two versions of Form 1040 and compare them.

- Now that you have completed the form, what is your reaction to the revised Form 1040?
  Probe: Concerns and comments about print size, font type, layout, organization of topics, etc.

- Please look at the flow of the form. Do you see anything that could be changed? Moved to another location on the form?

- Looking at the wording of the form. Are there any lines that are confusing?

  Probe: If they state the wording of a line is confusing, ask how they would reword the line to make it clearer or easier to understand.

- Looking at the Itemized Deduction or Standard Deduction section on page 2, what do you think about the new standard deduction table?

  Probe: Concerns and comments about print size, font type, layout, flow of table

  - What are your thoughts on the placement of the table? Do you think it makes it harder, easier, or about the same to find your correct standard deduction than the table found on the 2-page form?

- Now let's look at line 50a on the 4-page 20XX 1040 Form, Credit for the Elderly or Disabled, under the Income Tax and Credit section. How did you decide where to report your credit for the elderly or the disabled on your 20XX form?
  - Did you have any trouble determining where to report your credit for the elderly or the disabled on the 2-page form?

- Did you have any trouble determining where to report your credit for the elderly or the disabled on the 4-page form?

Probe: What do you think about (or what is your reaction to) reporting your credit for the elderly or the disabled on the 4-page form, as compared to the 2-page form?

Probe (if necessary): Did you notice that, on the 2-page form, you had to write in "Sch R" on line 53 because there was no line for the credit for the elderly or the disabled?

Probe (if necessary): Do you think the form is improved by having a line just for the credit for the elderly or the disabled?

Probe: Do you think that seeing all the available credits on page 3 of the 4-page form will improve your ability to comply with the tax law? Do you think it will hinder your ability to comply? If so, please give examples of how it will hinder your ability to comply.

Let's review the scenario for a minute, did anyone have any trouble understanding the scenario? If so, was there anything we could change to make it more understandable?

Note to Moderator: If time permits, go over the correct answers with the participants.

IV. False Close: 5 minutes

Note to Moderator: Explain that you will be back in a minute while you check in with the observers to see if they have any addition questions they would like you to ask.

V. Closing: 2 minutes

Thinking about our discussion tonight, is there anything else you would like to share regarding the Form 1040 we looked at today.

Thank you very much for coming this evening, and for sharing your ideas with us—we really appreciate your time. Please leave all the completed forms and other materials on the table.

Thank You/Wrap Up

Direct participants to area outside of the room to pick up their incentive.