

CP- 11**ATTACHMENT A: Participant Screener for Taxpayer Calls Focus Groups****Recruiting Goals**

- Eight focus groups to be conducted in person in 4 cities.
 - Recruit total of 24 participants (12 participants per group) for each city. A minimum of 8 to participate in each group.
 - Recruit a mix for questions 3-7.

Recruiting criteria

- Taxpayer who in Tax Year 2010 filed Form 1040 or 1040A and received social security benefits in Tax Year 2010.
- Taxpayer or spouse earned wages in 2011 or received a pension or annuity in 2011 for services performed as an employee of the U.S. Government or any U.S. state or local government
- Approximately 40% of participants should file as *single* and 56% should file as *married filing jointly* (approximately 56%).
- Approximately 90% of participants should *self-prepare* their tax return. I
- Recruit for one hour.

Table 1: Focus Group Specifications

Location	Date	Time	# of Recruits
Area 1 City (TBD)	TBD	TBD	12
Area 1 City (TBD)	TBD	TBD	12
Area 2 City (TBD)	TBD	TBD	12
Area 2 City (TBD)	TBD	TBD	12
Area 3 City (TBD)	TBD	TBD	12
Area 3 City (TBD)	TBD	TBD	12
Area 4 City (TBD)	TBD	TBD	12
Area 4 City (TBD)	TBD	TBD	12

 Participant Screener for Reducing Non-Required Calls Focus Groups

INTRODUCTION

Hello, my name is _____ and I am calling on behalf of [insert Contractor name]. We are conducting a paid study to gather feedback and opinions on IRS notices.

The study will consist of a focus group session on <date> in <city>. The session will last about 1 hour, and we are offering both day and evening sessions for your convenience. If

you are eligible and decide to participate, you will receive a stipend of \$50. The focus group discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. Would you be interested in participating?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

[If YES above] I'd now like to ask a few questions to see if you meet the criteria that the focus group is looking for.

Screening Questions

1. Did you or your spouse file a form 1040 or 1040A when you filed your taxes in 2011 for income earned in 2010?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

2. In 2011, did you or your spouse or spouse earn wages or receive a pension or annuity for services performed as an employee of the U.S. Government or any U.S. state or local government?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

3. Did you or your spouse or spouse receive social security income in 2010?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

4. Are you married?

- Yes
- No

5. What is the total annual income of your household? (Read list)

- Less than \$15,000Continue
- \$15,000 but less than \$25,000.....Continue
- \$25,000 but less than \$50,000.....Continue
- \$50,000 or more.....Continue

6. Did you self-prepare your tax return in 2010?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

7. What was your filing status in 2010?

- Single– Continue
- Married, filing jointly– Continue
- Married, filing separate– Terminate: Thank you for your time. Have a good [day/evening].
- Other – Terminate: Thank you for your time. Have a good [day/evening].

8. Gender? (Note to recruiter: Do not ask. Fill in using Name on record and their voice tone during the call. If not clear, leave blank)

- Female
- Male

INVITATION

Thank you for answering our questions. Based on your responses, you qualify for the focus group. We would like to invite you to take part in this study. The focus group will be held on <date/time> at <location>. You will receive <dollar amount> at the end of the focus group for participating.

8. Are you free at that time and willing to participate?

Yes – Continue

No – Terminate: Thank you for your time. Have a good *[day/evening]*.

I'm glad that you will be able to join us! At this point I need to collect some contact information from you.

(Note: This information is required only as a part of this study. Your information is kept strictly private to the extent allowed by law. Your phone number is required only for a reminder call that will be made prior to the start of the research study).

- First name:
- Last name:
- Email:
- Daytime phone:
- Evening phone:
- Mailing Address:
- City:
- State:
- Zip Code:

Thank you. We are only inviting a few people, so if for some reason you are unable to participate, it is very important that you notify us as soon as possible so we can find someone else to take your place. Please call or email *[insert contact and phone, email]* if this should happen. We look forward to having you participate on *[insert appropriate date]*.

We are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time estimate associated with this study or suggestions on making this process simpler, you may write to the IRS. Would you like the address?

[If yes]

Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP,
1111 Constitution Ave. NW, Washington, DC 20224.

Thank you for your time. We will be in touch again the day before the session.

TERMINATE TEXT

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the requirements, we are not able to extend you an invitation. Perhaps we can include you in a future research session. Have a good *[day/evening]*.

ATTACHMENT B: Informed Consent Form

CONSENT FORM

The Internal Revenue Service (IRS) is conducting focus groups to gather feedback and opinions on taxpayer experiences with IRS notices.

You have been invited to participate in a 60 minute discussion with a representative of the IRS and other taxpayers like yourself. The IRS will be using these findings to improve its notices and communications with taxpayers. Before you agree to join in this discussion, please review and consider the conditions listed below:

- Participation in this discussion is completely voluntary.
- Any questions you have about this study will be answered before the discussion begins.
- The discussion will be audio and video taped.
- The information you give will be anonymous and your name will not be associated with your answers.
- Your name will not be used in any reports about this group and no quotes will be attributed to you.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason.
- Although we believe that participation in this focus group poses little or no risk to you, some people may feel a little anxious about the discussion.
- You will receive a \$50 honorarium as appreciation for your participation in this study.
- Should you have any questions regarding this study, you may contact *[insert name, title]* at *[IRS/Contractor]*, at *[phone number]*.

Your signature below indicates that you understand the conditions stated above and agree to participate in this focus group. You will be given a copy of this consent to keep for your records.

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 1545-1349. **The time estimated for your participation is 1 hour.** 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.

Attachment C: Moderators Guide

Prevention of ME 131 Focus Group Testing Moderator's Guide

Moderator Introductions

Hello. My name is _____ and I'm a researcher with the Internal Revenue Service and will be moderating today's discussion. Thank you for coming today to help us learn how we can improve the clarity and understanding of IRS forms and notices. We appreciate you taking the time to participate in this discussion.

A. What is a moderator?

Before we begin, I want to let you know that I'm not an expert on the Form 1040 or the notice we will be discussing. My goal is to get your perceptions, opinions, and suggestions. There are no right or wrong answers; so please don't hold back. 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.

B. 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 is 1545-1349. 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 recording, I will ask you to speak up. Does anyone have any objection to this? If so, please speak now and we will not record the session.
- 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 recording.
- 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 encourage you to share your opinions openly. Feel free to respectfully disagree or question each other.
- 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 you have a cell phone, please turn it off or set to vibrate.
- The session will last less than two hours. I will be watching our time and directing our conversation. A formal break has not been scheduled but if you need to stretch, go to the restroom (which are located in XYZ location), or walk around a little, feel free to do so but please come back quickly. Your comments are very important to us.
- **Thanks.** Thank you for participating in today's session. We appreciate your time and your contributions.

C. 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, maintained private to the extent allowed by law, and use of first names only.

Introduction of Activities

During today's session you will complete two activities. First, I'm going to have you complete the front page of the Form 1040 based upon information I will provide about a fictitious taxpayer. Next, I'm going to have you read a notice that was sent to a separate fictitious taxpayer.

After each activity I'm going to ask you a series of questions about your experience completing the activity and about the content of the form and notice.

Do you have any questions before we begin?

Icebreaker

Let's first start by going around the room and having each of you introduce yourselves by your first name only. Also, since we are here today to discuss forms and instructions, please share if:

1. You ever completed a Form 1040?

NOTE: If participant answers YES, ask question #2.

2. If yes, how recently have you completed your own Form 1040?
3. Were you the individual primarily responsible for its completion?

Probe #1: Someone in the household

Probe #2: Paid preparer

NOTE: If the participant reports having completed Form 1040, ask question #4.

4. Did you complete the Form 1040 by hand, or did you use computer software?

GENERAL NOTE: Do not ask about impressions or any problems the participant encountered completing Form 1040.

Activity 1, Part 1: Taxable Social Security Benefits Worksheet Activity

For our first activity today, you will be completing the front page of Form 1040.

When the IRS tests forms, we try our best to replicate the actual tax preparation experience of taxpayers. To accomplish this, I will provide you with a scenario that contains all the relevant tax information you'll need to complete this activity.

In addition, you will be provided the Form 1040 instruction booklet, along with scratch paper and a calculator should you need them.

It is important that you understand our purpose today is not to test your ability to complete the form, but to evaluate the form itself. In other words, we are not grading your performance.

Finally, while I will remain in the room, I cannot help you complete this activity. Please take about 10 minutes to complete the activity.

Do you have any questions?

Ok, let's begin.

These are all the documents and supporting tax information you will have available to complete this activity.

Hand participant each of the following items:

1. Copy of testing scenario and tax documents
2. Blank Form 1040
3. Form 1040 instruction booklet
4. Pencils (2)
5. Calculator
6. Scratch paper

I would like you to follow along while I review the information in the scenario.

Scenario

Your name is Mary Jones. It is April 20th, 2012 and you are preparing your Form 1040 for 2011.

- Your filing status is single.
- You were born on April 23, 1962 and you are not blind.
- Your wages, salaries, and tips from your form W-2 are \$58,600
- You do not file Forms 2555, 2555-EZ, or 4563, or 8815.

Please take about 10 minutes to complete the form.

As a reminder, while I will remain in the room, I cannot help you complete this activity.

Do you have any questions before we begin?

Please begin.

NOTE: Participant may ask: "Where do I start?"

RESPONSE: One of our goals in today's testing is to try to replicate the actual tax preparation experience of taxpayers. So, we would like you to proceed the same way you would if you were filling out this form at home.

Participant completes the task.

Retrieve completed Form 1040, 1040 instruction booklet, scenario and supporting documents.

That completes the first activity.

NOTE: Participant may ask how they performed. Inform them that in order to keep the sessions the same for all participants, you cannot discuss their answers.

Activity 1, Part 2: Taxable SS Worksheet Discussion Questions

As I mentioned at the beginning of our session, I'm going to be asking you a series of questions about your experience completing the form, along with questions about the form itself and the instructions booklet.

As with the completion of the form, there are no right or wrong answers; we are simply interested in your experience and your opinion. Also, you don't have to provide an answer. If you don't know, simply tell me that you don't know.

For this activity, I asked you to complete the front page of Form 1040.

Hand participant each of the following items:

1. Blank copy of Form 1040
2. Form 1040 instruction booklet

We are very interested in how taxpayers complete specific lines and sections of Form 1040 and would like to ask you questions about your experience completing line 20a and 20b, where taxpayers report taxable social security.

Process Questions:

1. Would you please walk me through the general process you used to compute the amount of taxable social security?
2. What specific parts of the instruction booklet did you use?

Possible prompts if no responses are received:

Information you need

Table of contents

Line by line instructions

Social security benefits worksheet

- 2a. Did you have to read any of these parts more than once to understand their meaning?

NOTE: If participant did not use the social security benefits worksheet, ask the following probe:

PROBE: Why did you decide not to use the social security benefits worksheet? Did you know that it was available to you in the instruction booklet?

3. How did you use the information you mentioned?

3a. Do you believe you could have computed the amount of taxable social security without the information you used from the instruction booklet?

NOTE: If participant didn't complete the social security benefits worksheet skip questions 5 through 8.

5. What additional information or instructions could have helped you complete the social security benefits worksheet (or could have made it easier)?

5a. How would you go about finding this information?

6. How would you change the social security benefits worksheet?

7. How would you change the instructions for the social security benefits worksheet? Did you use the instructions? Did you know they were available to you?

8. On a scale of one to five, with one being very easy and five being very difficult, how would you rate the level of difficulty involved with completing the social security benefits worksheet?

PROBE: What made it easy or difficult?

9. Can you think of anything that you haven't told us that would help taxpayers complete the social security benefits worksheet (alternative wording: complete line 20a and 20b)?

Let's move to the next activity.

Activity 2: CP 11 Notice Review

Every year, the Internal Revenue Service sends out different types of notices to inform individual taxpayers about their tax return.

One of the primary ways in which the IRS communicates with taxpayers is through notices, so it's very important that these documents provide information that is easy to understand.

The next activity that I'm going to ask you to complete involves reviewing one of these notices.

Activity 2, Part 1: CP 11 Notice Review

The first thing I'm going to ask you to do is read a notice.

Then, I'm going to ask you some specific questions about the information presented in the notice.

And finally, after I've completed the information questions, I'm going to ask you some more general questions about the notice.

As I did for the completion of Form 1040, I will provide you with a scenario and background information regarding a fictitious taxpayer who received the notice.

Please take approximately 5 minutes to read the notice, and you may read it as many times as you like.

When you are finished, let me know, and we'll start the questions.

Do you have any questions before we begin?

These are all the documents and supporting tax information you will need to complete this activity.

Hand participant each of the following items:

1. Copy of CP 11 testing scenario with tax documents
2. Copy of CP 11
3. Completed Form 1040
4. Completed Social Security benefits worksheet
5. Pencils (2)
6. Calculator
7. Scratch paper

I would like you to follow along while I review the information in the scenario.

Scenario

Name: Troy H. McCook
DOB: 03/12/1933
SS#: 876-00-6251
Employment: Retired
Marital Status: Married

Troy McCook, and his wife, Yvonne, are both retired. They receive income from pensions and social security. Their granddaughter, Ashley Fergus, moved in with them in May of 2005. Troy and Yvonne provide all of her support, and Ashley qualifies as their dependent. Troy and his family are U.S. Citizens.

Name: Yvonne A. McCook
SS#: 853-00-2894
DOB: 10/30/1938
Relationship: Spouse

Name: Ashley Fergus
SS#: 867-00-7521
DOB: 08/05/1993
Relationship: Granddaughter

Please begin reading the notice.

Activity 2, Part 2: CP 11 Discussion Questions

I'm now going to ask you a series of specific questions about the notice you just read.

Please remember that you may refer to the notice as much as you'd like to answer the questions.

1. What is your initial impression of this notice?
2. Why did the IRS send Troy this notice?
3. Can you tell me what change, if any, the IRS made to Troy's 2010 tax return?
4. Why did the IRS make this change?
5. What, if anything, should Troy do upon receiving this notice?

PROBE: How should Troy go about determining where he made an error?

- Is there any additional information you would add?

6. What should Troy do if he disagrees with the change the IRS made to his 2010 tax return?

PROBE: How can he contact the IRS?

7. If Troy decides to call the IRS what, if anything, should he do before calling?
8. What are Troys' options if he does not want to call?
9. Is there a time limit for Troy to disagree with the changes?
10. If Troy owed the IRS money and he wanted to pay, what should he do?
11. Does Troy have other options for making payments?

That concludes the specific questions I have regarding this notice

Activity 2, Part 3: CP 11 Debrief Questions

I'm now going to ask you a series of more general questions about the notice.

Re-Read

Were there any sections of the notice that you had to re-read or go over more than once?

PROBE: What was your primary reason for doing this?

Skipped

Where there any sections of the notice that you either scanned or skipped over completely?

PROBE: What was your primary reason for doing this?

Tone

On a scale of one to five, with one being very friendly and five being very unfriendly, please rate the tone of the notice.

Do you think the tone of the notice is appropriate?

PROBE: Why or why not?

Understandability

On a scale of one to five, with one being very easy and five being very difficult, how easy or difficult was it for you to understand the notice?

PROBE (if rated as difficult): Which sections of the notice did you find more difficult to understand?

PROBE (if rated as easy): Are there any sections of the notice you believe other taxpayers may find difficult to understand?

Order of Information

What do you think about the order of information in this notice?

PROBE: Please explain your response.

Length

What did you think of the length of the notice?

PROBE: Was it too long or too short?

Improving the notice

Is there anything you feel we could improve to make the notice more understandable?

PROBE: Is there anything you particularly liked or disliked?

PROBE: If so, what and why?

Responding to the notice

If you received this notice, how would you respond?

Potential probes:

- Possible options: Do nothing, contact the IRS, discuss with family and friends

(If TPs mention contacting the IRS) How would you go about contacting the IRS in response to this notice?

Potential probes:

- Visit IRS.gov, notice landing page
- Call the IRS
- Write the IRS

Why would you (or wouldn't you) contact the IRS in response to the notice you just reviewed? *Go to flip chart to jot down reasons*

Potential Probes: (note: drill down to specific reason)

- Requesting a change?
- Confused about the notice issue?
- Seeking additional/clearer information?
- Simply because the IRS sent a notice?
- Lack of trust or creditability of the notice or the IRS?
- Some other aspect of the issue identified in the notice?

Conclusion

That concludes the activities we had scheduled for today.

Do you have any questions or comments about anything we did today, or the questions we asked?

I want to thank you for coming in today and talking with us. Your participation is very much appreciated.