

## Attachment 1: Screener Guide

Hello, my name is \_\_\_\_\_. I am calling on behalf of IFC 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]. Your participation is voluntary.

*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 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 and questions regarding these time estimates 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 held completely Private by IFC Macro, meaning we will not provide your name or any identifying information to the IRS.

1. Did you file a federal tax return for tax year 2011?  
( ) Yes.....Continue  
( ) No.....Terminate
  
2. Did you file a Form 1040 or 1040A for tax year 2011?  
( ) Yes.....Continue  
( ) No.....Terminate
  
3. Did you file as Married Filing Separately for tax year 2011?

- ( ) Yes.....Continue
- ( ) No.....Terminate

**Individuals**

4. For the tax year 2011, how was your income tax return filed? (Note to recruiter: Try and recruit all paper and pencil filers, but if needed some respondents, but not more than 20% per group can have used software)

- ( ) Self-prepared using paper and pencil.....Continue
- ( ) Self-prepared using Self prepared software.....Continue (40% Maximum per group)
- ( ) Using preparer .....Terminate
- ( ) Not sure.....Terminate

5. In 2011, did you, file Form 8863, Education Credits (Hope and Lifetime Learning Credits) for yourself, spouse or your dependent with your return?

- ( ) Yes.....Continue
- ( ) No.....Terminate

Skip to Question 7

**Tax Preparers**

6. Did you file at least 25 Form 8863s Education Credits (Hope and Lifetime Learning Credits) for your clients for tax year 2011?

*For questions 7-13, recruit a mix of individuals*

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

- ( ) less than 18.....  
Terminate
- ( ) 18 to 33
- ( ) 34-44
- ( ) 45 to 64
- ( ) 65 and older

8. What was your filing status on your most recent tax return? [Read

- responses and check one]
- Single
  - Married/jointly
  - Head of household
  - Widow/widower

9. Please identify your highest completed level of education. [*May opt-out if they wish to.*]

- Less than 9th grade
- 9th grade to 12th grade, no 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
- Post-Master's Degree

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.*]

10. Are you of Hispanic or Latino origin (ethnicity)?

- Yes
- No

11. What is your race? Please select one or more. Are you...[ACCEPT ALL MULTIPLE ANSWERS.]

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

12. Which of these categories does your total annual household income fall into?

- Less than \$10,000
- \$10,000 but less than \$15,000
- \$15,000 but less than \$25,000
- \$25,000 but less than \$35,000

- \$35,000 but less than \$50,000
- \$50,000 but less than \$75,000
- \$75,000 but less than \$100,000
- \$100,000 or more

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

INVITATION

Thank you for answering our questions. Based on your responses, we would like to invite you to participate in a focus group which will be held in [insert city] [insert date] at [insert time]. The total time will be no more than 2 hours. We will provide everything that you need to participate in the focus group. Your participation is completely voluntary.

Are you willing to participate?

- Yes.....Continue
- No.....Terminate

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].

## Attachment 2 Moderator's Guide

### Focus Group Moderator's Guide Form 8863 – Education Credits (American Opportunity, Hope, and Lifetime Learning Credits) Focus Groups

## INTRODUCTION

Introduction of the moderator.

The purpose of the focus group is to get your input on the revised Form 8863, Education Credits, (American Opportunity, Hope and Lifetime Learning Credits), which can be attached to Forms 1040 and 1040A.

Explanation of the purpose of the focus group approach—to explore in a semi-structured manner what people think about the issues.

- The group discussion of the issues often generates deeper insights than individual one-on-one interviews.
- A topic oriented discussion of issues allows the participants to identify the important dimensions that might be lost in a structured interview setting.
- It's interactive so that the participants can talk back to us—ask what we mean, tell us when a question doesn't make any sense, or means different things to different people.

## BASIC GROUND RULES

- Everything that you say here will be kept strictly private. We will use first names only and names will not be used in the report. You will remain anonymous and are free to tell me what you think.
- 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.

- We are audio-taping the meeting for use in preparing a report about findings. Your name will not be used in the report; but the tapes will help me remember the valuable input you give me to share with the Service. *[Note to moderator: if anyone voices concern, also mention that the note taker cannot write as fast as participant's speak nor can you remember everything after traveling to the three different cities over several months.]*
- 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 need to get a full range of opinions, and we need everyone's participation. You are here to talk. I am here to listen. I am not an expert in tax law so I cannot answer questions that involve tax law represented in Form 8863.
- 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 that we 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.
- If you have a cell phone, please turn it off, or set it to vibrate. We don't want the group to be disturbed and we also need your full attention during the session.
- The session will last about two hours.

## INTRODUCTION OF PARTICIPANTS

Let's go around the table.

**Individual Filers:** Please introduce yourself (first name only, please) and tell us how you file your tax reruns (e-file, mail, etc.).

**Tax Preparers:** Please introduce yourself (first name only, please) and tell us how many returns you prepare each year for your clients.

## Scenarios and Discussion

Now let's take a look at this scenario. **Distribute copies of the scenario.** Please complete the entries on Form 8863 using the information provided in this scenario. Be sure to use the instructions provided with the form to complete them. Take about 20 - 25 minutes to complete the scenario.

Before you begin the scenario, please take a look at Form 8863. While you are completing the Form consider the look, layout, and language. We will discuss these items after you complete the scenario.

*When everyone looks like they have finished, ask participants to put down their pencils and not write anything else on the form.*

1. Did you experience any difficulties in completing Form 8863 using the scenario?
2. What do you think about the general look and layout of the form?

Probe: Concerns and comments about print size, font type, layout, etc.

3. Did you notice the [www.irs.gov/form8863](http://www.irs.gov/form8863) cite on top of the first page of the form?
4. Did you notice the caution icon on the top of the first page?  
Probe:
  - a. If not, what do you think could be done to make that section stand out more?
  - b. Did anyone have any problem understanding the caution statement? If so, do have suggestions for rewriting the caution statement?
5. What did you think of having to complete page 2 of the form first?
6. Looking at Part III, were there any lines that gave you difficulties?
  - a. If there were, please explain the difficulties you had.
  - b. How can it be changed to make it clearer?
7. Did you use the instructions to complete the Part III of the form?
  - a. If so, what sections of the instructions for Part III did you use?
  - b. Were any of the instructions you used for Part III difficult to understand or need to be changed or reworded? If yes, please give suggestions on

how to change or reword the instructions to make them more understandable.

- c. Did the instructions provide all the information you needed to complete the form?
  - d. Is there anything else you needed in Part III of the instructions to complete the form?
8. Please look at Part I. What did you think of Part I? Were there any lines in this section that gave you difficulties?
- Probe:
- a. If there were, please explain the difficulties you had.
  - b. How can it be changed to make it clearer?
9. Did you use the instructions to complete the Part I of the form?
- a. If so, what sections of the instructions for Part I did you use?
  - b. Were the instructions you used for Part I difficult to understand or need to be changed or reworded? If yes, please give suggestions on how to change or reword the instructions to make them more understandable.
  - c. Did the Part I instructions provide all the information you needed to complete the form?
  - d. Is there anything else you needed in the Part I of the instructions to complete the form?
10. Please look at Part II. Were there any lines in this section that gave you difficulties?
- Probe:
- a. If there were, please explain the difficulties you had.
  - b. How can it be changed to make it clearer?
11. Did you use the instructions to complete the Part II of the form?
- a. If so, what sections of the instructions for Part II did you use?
  - b. Were the instructions you used for Part II difficult to understand or need to be changed or reworded? If yes, please give suggestions on how to change or reword the instructions to make them more understandable.
  - c. Did the Part II instructions provide all the information you needed to complete the form?
  - d. Is there anything else you needed in Part II of the instructions to complete the form?
12. Did you complete the top line on page 2 before completing Part III?
- a. Did you understand what name needed to be entered on the top line?
13. Now let's look at the Credit Limitation Worksheet. Was there anything on the worksheet that gave you problems? If so, what lines did you have problems with?
- Probe:

- a. Are there any lines that could be rewritten to make them easier to understand? If so, can you give us some suggestion on how to rewrite the lines to make them clearer?
14. What do you like **most** about
- o Form 8863?
  - o the Instructions?
15. What do you like **least** about
- o Form 8863?
  - o the Instructions?
16. Do you have any other suggestions for improving the Form 8863 or instructions?

At the end of the session read the answer key to the participants. Make sure they do not change their answers.

#### ***IV. False close***

*Explain that participants can discuss among themselves the answers while you check in with the observers to see if they have any addition questions they would like you to ask.*

#### **V. Closing**

1. *Thinking about our discussion tonight, is there anything else you would like to share regarding the forms and instructions we looked at today.*

*Thank you very much for coming this evening, and for sharing your ideas with us —we really appreciate your time.*