

## ATTACHMENT A: Participant Screener for Taxpayer Calls Focus Groups

### Recruiting Goals

- 64 interviews to be conducted in-person in 4 cities.
  - Recruit total of 96 participants (24 participants per city), with the goal of interviewing 64 participants (16 per city).
  - Recruit a mix of participants for questions 4-10.

### Recruiting criteria

- Taxpayer who filed Form 1040 or 1040A for TY 2010 and TY 2011
- Taxpayer who visited a VITA site to prepare their TY 2010 return
- Taxpayer who used a preparation method other than VITA for their TY 2011 return
- At least 18 years old
- Diverse in terms of age, gender, race/ethnicity, household income, filing status, employment, and education
- Recruit for one hour

**Table 1: Interview Specifications**

Location	Date	Time	# of Recruits
Atlanta	TBD	TBD	16
Area 2 City (TBD)	TBD	TBD	16
Area 3 City (TBD)	TBD	TBD	16
Area 4 City (TBD)	TBD	TBD	16

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## Participant Screener for Interviews with Former VITA Clients

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### 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 insights on your tax return preparation experience over the past two years.

The study will consist of an interview 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 \$75. The interview 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 interview is looking for.

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### Screening Questions

1. Are you 18 years or older?

Yes

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

2. How did you prepare your taxes last year (in 2011, for income earned in 2010)? [Note: All respondents should answer VITA]

Self-prepared

Paid prepared

VITA

Military VITA

- VITA TCE
- IRS Prepared
- IRS Reviewed

3. How did you prepare your taxes this year (in 2012, for income earned in 2011)? [Note: No respondent should answer VITA]

- Self-prepared
- Paid prepared
- VITA
- Military VITA
- VITA TCE
- IRS Prepared
- IRS Reviewed

4. Are you married?

- Yes
- No

5. What was your filing status last year (in 2011)?

- Single
- Married, filing jointly
- Married, filing separate
- Head of household
- Other

6. What was your filing status this year (in 2012)?

- Single
- Married, filing jointly

- Married, filing separate
- Head of household
- Other

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

- Yes of Hispanic origin
- No Not of Hispanic origin

7a. 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 Alaskan Native

8. What level of education have you completed?

- Grade school, no high school diploma or GED
- High school diploma or GED
- Trade or vocational school
- Some college, no degree
- Associate's degree
- Bachelor's degree
- Advanced degree
- Other (please specify)

9. What is your current employment status?

- Employed full-time, not a student
- Employed part-time, not a student

- Full-time student, not working
- Full-time student, working
- Part-time student, not working
- Part-time student, working
- Retired, not working
- Retired, working part-time
- Not employed
- Other (please specify)

10. 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 to Interview

Thank you for answering our questions. Based on your responses, you qualify for the interview. We would like to invite you to take part in this study. The interview will be held on <date/time> at <location>. You will receive \$75 at the end of the session for participating.

11. 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 interviews to gather feedback and opinions on taxpayer return preparation experiences.

You have been invited to participate in a 60 minute discussion with a representative of the IRS. The IRS will be using these findings to improve administration of the Volunteer Income Tax Assistance (VITA) program and outreach to 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 interview poses little or no risk to you, some people may feel a little anxious about the discussion.
- You will receive a \$75 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: Interview Guide

### 2012 Interviews with Former Volunteer Income Tax Assistance (VITA) Clients

#### Moderator Introductions

Hello. My name is \_\_\_\_\_ and I'm a researcher with the Internal Revenue Service. Thank you for coming today to help us learn how we can improve taxpayers' return preparation experiences. We appreciate you taking the time to participate in this discussion.

Volunteer income tax assistance, or VITA, is an IRS-sponsored program that provides communities with free tax filing assistance using IRS-certified volunteers. Since the program's origination, emphasis has been placed on expanding the volunteer tax assistance through increased recruitment of various religious, social and non-profit organizations, involvement of the military on a national level, development of specialized training materials and expansion of assistance to the limited English-speaking community.

The purpose of today's session is to seek feedback from you regarding your experience at a volunteer income tax assistance site last year and regarding your tax return preparation experience this year. We would also like to learn about your expectations of VITA and suggestions for improving the administration of the program. Do you have any questions for me before we begin?

#### Disclosures

1. **OMB Number.** The OMB Control Number for this study is 1545-1349. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we have posted an address you can write to. We can also provide this address to you at the completion of our discussion.
2. **Privacy.** Everything that you say here will be kept strictly private. We will use first names only and names will not be used in any report. Again, all of your comments will be held private to the extent allowed by law, so please feel free to tell me what you think.
3. **Voluntary Participation.** Your participation in this interview is entirely voluntary. You do not have to answer any questions that you do not wish to answer but please keep in mind, there are no wrong answers.
4. **Video and/or Audio Recording.** Because we want to assure we've collected all of your comments and suggestions, this session is being recorded so that we can write an accurate report about the issues that are raised during the discussion.
5. **Observers.** There are a few people in the back of the room who will be observing and taking notes today. They are interested parties, and in some cases, they are decision makers and



volunteer coordinators for the IRS. It is common practice to have interested observers attend interviews so that they can learn first-hand what you have to say about the topic.

6. **Time.** I will be watching our time and directing our conversation. We will be here for about one hour. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, feel free to do so but please come back quickly. Your comments are very important to us.
7. **Thanks.** Thank you for participating in today's session. We appreciate your time and your contributions.

### **Icebreaker**

Let's first start having you introduce yourself by your first name only. Also, can you please share how you prepared your tax return in the previous year and this year?

### **Interview Questions**

#### **1. Can you tell me about why you chose to visit a free tax return preparation site to prepare your return last year?**

Potential Probes:

- Was the taxpayer unwilling to pay for a paid preparer or software, or is "cost" related more to time and effort required to self-prepare?
- Role of other elements such as complexity, trust, convenience, credibility (IRS sponsorship), etc.

#### **2. Did you have any expectations about preparing your return at the volunteer site? If yes, what were they?**

Potential Probes:

- Expectations surrounding site/location, hours, wait time, process, privacy, volunteer competency, speed, quality, professionalism

#### **3. Please tell me about your overall return preparation experience at the volunteer site last year.**

Potential Probes:

- What aspects of your experience were you most satisfied with?
- Conversely, what aspects of your experience were you most dissatisfied with?

**4. Other than last year, were there any other years that you chose to have your tax return prepared at a volunteer site?**

Potential Probes:

- How did you initially learn about free tax preparation?
- When you learned about VITA, can you recall your overall takeaway from the advertisement/message?

**5. Have you experienced any life events over the past year that have affected your tax situation? Examples of life events are marriage, having children, a new job, retirement, etc.**

**6. Why did you choose to [self-prepare / have a paid practitioner prepare] your return this year instead of visiting a volunteer tax preparation site again?**

Potential Probes:

- Effect of specific positive or negative occurrences at VITA from the previous year
- Perception of trust, competence of preparer this year when compared to volunteer from last year
- Changes in complexity of return as a result of life events
- Interest in receiving refund earlier (Refund Anticipation Check)

**7. Please tell me about your return preparation experience this year.**

Potential Probes, if self-prepared return:

- Hand-prepared paper, v-coded, e-filed, or tax software?
- How did you educate yourself on your different options for self-preparing?
- Length of time taken to prepare return
- Challenges faced when self-preparing
- What were you most satisfied and dissatisfied with as you prepared your return?
- Length of time taken to receive refund

Potential Probes, if used a paid practitioner to prepare return:

- Tax preparation company or personal accountant?
- Influence of paid practitioner's advertisement of their services
- What were you most satisfied and dissatisfied with as you had your return prepared?
- Length of time taken to receive refund

**8. How did your return preparation experience this year compare to your volunteer return preparation experience last year?**

Potential Probes:

- If self-prepared, convenience, length of time to prepare return
- If paid prepared, site/location, hours, wait time, process, privacy, preparer competency, speed, quality, professionalism
- Specific positive or negative occurrences at VITA from the previous year and how these occurrences compared to this year (and vice versa)

**9. [If self-prepared for TY 2011] What could the IRS have done to make self-preparing your taxes easier?**

Potential Probes:

- Targeted outreach
- Suggestions for improving searchability, content, and ability to navigate IRS.gov

**10. [If paid prepared for TY 2011] Do you have any interest in self-preparing your taxes?**

Potential Probes:

- What would encourage you to self-prepare your taxes?

**11. At your volunteer return preparation site last year, would you have been interested in learning how to self-prepare your taxes?**

Potential Probes:

- Would you have liked to learn about preparing your own taxes as your volunteer prepared your return? Or afterwards, in a session following your return preparation?
- Interest in publications, brochures, etc. at the volunteer site to help you learn how to self-prepare your taxes

**12. Are there any other types of products or services would you like to see offered at a volunteer tax return preparation site?**

Potential Probes:

- Financial literacy/education, debit and credit repair, asset building, health care information, banking services, home ownership, savings bonds, etc.

**13. What suggestions do you have for improving the volunteer return preparation program?**

**14. Lastly, do you have any additional comments or suggestions on your tax return preparation experiences over the past two years?**

**Conclusion**

I would like to thank you for coming to share your thoughts and ideas today. You have given us a lot of good information that we will share with administrators, coordinators, volunteers, and other interested parties in an effort to improve the taxpayer experience at free tax return preparation sites across the nation.

Before we go, is there anything else anyone would like to add? Thanks again!

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, W