

## Proposed Screening Guide for Participants

SB/SE Research Project STP0170

Understanding the Knowledge of Small Business Employment Tax Requirements

Hello, I am contacting you on behalf of the Internal Revenue Service (IRS) for a research study they are conducting to test the understanding of various materials used for the Small Business sector of the IRS.

Are you the person responsible for your company's employee and corporate taxes?

### **SMALL BUSINESS OWNER**

**IF NO:** May I speak with the person who does handle your company's employee and corporate taxes or the decision maker who is responsible for delegating these responsibilities to an outside agency?

**If speaking to a new person on the phone - read the following, otherwise, skip to "My name is..."**

Hello, I am contacting you on behalf of the Internal Revenue Service (IRS) for a research study they are conducting to test the understanding of various materials used for the Small Business sector of the IRS.

**My name is** \_\_\_\_\_ **from** \_\_\_\_\_ **and if you have a few minutes I would like to ask you some questions to see if you qualify for participation in the IRS study. If you do qualify and participate, you will be paid (\$125 for tax professionals and \$100 for business owners) to complete the study at a local research facility.**

Again, this is strictly for research purposes only. We want you to know that the IRS will not in any way use your information for anything other than the strict use of this study. They will not record your full name or personal information. The IRS is just interested in finding out your understanding in regard to the various forms used for the Small Business sector of the IRS. Your participation will help the IRS create and disseminate effective informational messages for taxpayers.

### **INTERVIEWER: PLEASE RECORD BY OBSERVATION**

- Female
- Male

- 1 When was the last time, if ever, that you participated in a research study for which you were paid?
- 1. Never
  - 2. Within the past 6 months **HOLD - Specify Topic**
  - 3. More than 6 months ago
  - 4. Refused / Don't Know **TERMINATE**

**SMALL BUSINESS OWNER SCREENING QUESTIONS**

- 2 Which of the following statements best describes how your company approaches the execution of its taxes:
- 1. I personally prepare our company's business taxes and make tax deposits when required to do so.
  - 2. I hire an outside agency to handle our company's business taxes and make deposits when required.
- 3 Into which of the following categories would you classify your Small Business?
- 1. Privately Owned Corporation
  - 2. LLC
  - 3. Partnership
  - 4. Sole Proprietorship
  - 5. A Household Business
  - 6. Other (Specify): \_\_\_\_\_
- 4 What is your job title? \_\_\_\_\_
- 5 How long has your current business been incorporated? \_\_\_\_\_
- 6 What type of industry would you classify your business under?  
\_\_\_\_\_

**(Obtain a good mix of industries across the recruit)**

- 7 Were your 2010 assets more or less than 10 million?
- 1. More than 10 Million
  - 2. Less than 10 Million

**(Thank and terminate if over \$10 million)**

- 8 What is the highest level of education you've completed?
1. Less than High School
  2. High School Grad / GED
  3. Some College
  4. Associates Degree
  5. Bachelors Degree
  6. Masters Degree
  7. Professional Degree
  8. Doctorate Degree
  9. Graduate Degree
  10. Refused / Don't Know
- 9 Are you of Hispanic or Latino origin (ethnicity)
- Yes
  - No
10. What is your race? Please select one or more.
- White
  - Black or African American
  - Asian
  - Native Hawaiian or other Pacific Islander
  - American Indian or Alaskan Native

To summarize recruit the following participants:

**Business Owners in existence less than two years - XX**  
**Business Owners in existence more than two years - XX**

Thank you for answering our questions. As I mentioned before, we are conducting a paid research study and have determined your responses indicate you qualify for this study. Again, this is strictly a research project. We want you to know that the IRS will not in any way use your information for anything other than the strict use of this study. They will not record your full name or personal information. Your responses will be kept anonymous to the extent allowed by law. The IRS is just interested in finding out your understanding of information available about the Small Business sector of the IRS. Your participation is voluntary, but most importantly, your assistance in this research will help the IRS make improvements.

In this study, you will be placed in a room with several other people like yourself and asked to take a short survey on the computer. After the survey is complete there will be a focus group session with 7 other participants. At that time, there will be moderators available to answer your questions. The focus group will be

recorded so the moderator doesn't have to take notes. The whole process will take approximately 1 hour and 15 minutes of your time. You will receive \$100 for business owners for your feedback and participation in this study. Would you be interested in participating in this study?

The following time slots are available (DATE, TIME) and will last approximately one hour and 15 minutes. Are you available for any of these particular dates and times?

(Need to insert a schedule for interviews.)