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Participant Screener for Reducing Non-Required Calls Focus Groups

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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 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.

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**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 earned wages or received 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. Are there any children in your household who are...? [Check all that apply.]

18 or younger

19-23 and in college

19-23 and not in college

No children present

4. Are you married?

Yes

No

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

Less than \$15,000 .....Continue

\$15,000 but less than \$25,000.....Continue

\$25,000 but less than \$50,000.....Continue

\$50,000 or more.....Continue

6. To which age group do you belong? *Note to recruiters: Recruit mix of ages and genders.*

under 21

- 21-35
- 36-50
- 51-65
- 66+

7. 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

### Reducing Non-Productive Calls to the IRS 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 service and experience provided to taxpayers at free tax return preparation sites. We appreciate you taking the time to participate in this discussion.

With more than 100 million sent to taxpayers each year, notices are one of the IRS's primary means of communicating with its customers. The clarity of these notices is vital to the success of the IRS in efforts to meet the needs of taxpayers. Over the past decade, the IRS has established a number of initiatives to improve the quality of its notices and all communications with taxpayers.

The purpose of today's session is two fold. First, we'd like some comments and suggestions from taxpayers on some of our notices. Second, we're interested in some of the reasons and the ways in which you'd contact the IRS in response to a notice.

How many of you have ever participated in a focus group before today? For those of you who have not and as a refresher for those of you who have, we have a few ground rules that I would like to go over.

#### 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 covered by law, so please feel free to tell me what you think.
3. **Voluntary Participation.** Your participation in this group 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 it is a common practice to have

interested observers attend focus groups 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.

The following are ground rules about how the discussion should work:

### **Ground Rules**

During our discussion today, please remember:

1. To talk one at a time in a voice as loud as mine.
2. To avoid side conversations with your neighbors.
3. We would like to hear from everyone during our discussion, but do not feel obligated to answer every question.
4. Feel free to respond directly to someone who has made a comment. You don't have to address all your comments to me.
5. Speak your mind; say what is true for you. We are not looking for consensus opinions, and we expecting to hear diverse perspectives.

### **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 notices, please share if you've ever received any type of correspondence from the IRS.

### **Part 1: Notice Review and Comprehension Test**

*Distribute copies of the notices.*

- Moderator Note: Participants will be randomly assigned an even balance notice (CP 13, CP 21C, CP 25) or an overpayment notice (CP 12, CP 21B, CP 24). All participants within the focus group should have the same type of notice.

**I'd like you to take about five minutes to review the following notice.** Allow time for Participants to review the notice.

*Distribute copies of the questionnaire.*

**Now I'd like for you to complete a very brief questionnaire about the information contained within the notice. You may refer back to the notice as often as you'd like to answer the questions. Once you receive a questionnaire you can begin.** Allow 5-10 minutes for the participants to complete the notice questionnaire.

Part 2: Notice and Contact Decision Making Process Discussion

**I would like to begin our discussion today by talking about your general reaction to the notice. What was your initial impression of the notice you reviewed today?**

**Now consider the way the information is presented in the notice. Essentially, I'm referring to the layout of the notice. What are your feelings or impressions about how the information is presented?**

Potential probes:

- What are your feelings or impressions about other notice elements such as font, the use of boldface, etc.?
- What are your feelings about where the information is located within a page?
- How could this be improved?
- How would you change the structure of the notice to better convey the information?

**What are your thoughts about the content of the notice?**

Potential probes:

- Is the information presented in a way that is logical?
- What information do you think is important? (What would you leave in?)
- What information do you think is not important? (What would you take out?)
- Were there any sections that you had to re-read or go over more than once?
- Is there any additional information you would add?

**If you received this notice, how would you respond?**

Potential probes:

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

**(If taxpayers 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?

**The notice you just reviewed does not require a response from the taxpayer. Think of it as an FYI (for your information) type of communication.**

**Does this information surprise anyone?**

Probes:

- Why or why isn't this information surprising?

**What changes should the IRS make to the notice to ensure that taxpayers understand a response is not required?**

Potential probes:

- What would you expect to see in the notice?
- Is there specific language the IRS should add?
- Should the notice be formatted differently?
- Is there misleading language that should be removed?
- Is there anything the IRS could say in the notice that would convey a response is not required?

**If the IRS made these changes would you still consider contacting the IRS if you received this notice?**

Potential probes:

- Why would you still contact the IRS?
- How could the IRS better convey the information?

### Conclusion

This concludes today's session. I would like to thank you all for coming to share your thoughts and ideas today. You have given us a lot of good information that we will share with the developers of these notices in an effort to improve the taxpayer experience with IRS communications.

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, Washington, DC 20224.



**ATTACHMENT D: Notice Comprehension Test**

Session Date/Time \_\_\_\_\_

**NOTICE QUESTIONNAIRE**

- 1. Which notice did you just review? (Note: The notice name begins with CP and can be found in the top right hand corner of the notice)**
  
  
  
  
  
  
  
  
  
  
- 2. Why did the IRS send <<insert fictional taxpayer name>> this notice?**
  
  
  
  
  
  
  
  
  
  
- 3. What should the taxpayer expect to receive from the IRS?**