



**2012 IRS Taxpayers re:
Tax Preparers Screener**

RESPONDENT INFO

RESPONDENT ID# _____ (1-5)

Market Order, Group Composition, Focus Group Dates & Times For 8 Groups of Taxpayers

- East Rutherford Group #1.....Tax PREPARER Loyalists.....DATE TBD 5:30PM.....1 ...09
- East Rutherford Group #2.....Tax Preparer SWITCHERS.....DATE TBD 7:30PM.....2
- Chicago Group #1.....Self-to-Paid-Prepared CONVERTS.....DATE TBD 5:30PM.....3
- Chicago Group #2.....Tax Preparation FIRM Loyalists.....DATE TBD 7:30PM.....4
- Dallas Group #1.....Self-to-Paid-Prepared CONVERTS.....DATE TBD 5:30PM.....5
- Dallas Group #2.....Tax Preparation FIRM Loyalists.....DATE TBD 7:30PM.....6
- Seattle County Group #1.....Tax Preparer SWITCHERS.....DATE TBD 5:30PM.....7
- Seattle County Group #2.....Tax PREPARER Loyalists.....DATE TBD 7:30PM.....8

CITY _____ ST _____ ZIP _____

PHONE # (AC-____) _____

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT AT SCREENING/RECRUITING THIS PERSON.

| | | <u>Disc</u> | <u>NA</u> | <u>Unavail</u> | <u>Ref</u> | <u>NQ</u> | <u>Comp</u> | |
|----|---|-------------|-----------|----------------|------------|-----------|-------------|-------|
| 1 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...12 |
| 2 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...13 |
| 3 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...14 |
| 4 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...15 |
| 5 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...16 |
| 6 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...17 |
| 7 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...18 |
| 8 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...19 |
| 9 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...20 |
| 10 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | ...21 |

INTERVIEWER _____

LISTS PROVIDED BY IRS WILL BE DRAWN TO ASSURE THAT ALL RESPONDENTS QUALIFY FOR THE SPECIFIC SEGMENT THAT WE ARE SCREENING FOR (AS OUTLINED IN THE BOX ABOVE).

WHEN SCREENING FOR THE 8 TAXPAYER GROUPS – AFTER REACHING A POTENTIAL RESPONDENT, INTRODUCE YOURSELF WITH:

Hello, I am _____ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Taxpayers in your area about participation in a research study. Let me assure you this is not a sales call. Will you take a moment to speak with me? (IF RESPONDENT AGREES TO PARTICIPATE CONTINUE WITH...)

First, some questions about you and possible participation in this study.

1. For the record, are you male or female? (CIRCLE ANSWER BELOW.)

- Male.....1 ...22
- Female.....2

QUOTA FOR 50% MALE & 50% FEMALE.

2. Which of the following best describes your age? (CIRCLE ANSWER BELOW.)

| | | |
|--|---|-------|
| Under 18 (THANK & DO NOT RECRUIT)..... | 1 | ...23 |
| 18-24 (THANK & DO NOT RECRUIT)..... | 2 | |
| 25-35 (QUALIFY FOR ALL GROUPS)..... | 3 | |
| 36-45 (QUALIFY FOR ALL GROUPS)..... | 4 | |
| 46-55 (QUALIFY FOR ALL GROUPS)..... | 5 | |
| 56-64 (QUALIFY FOR ALL GROUPS)..... | 6 | |
| 65 Or Over (THANK & DO NOT RECRUIT)..... | 7 | |
| Refused (THANK & DO NOT RECRUIT)..... | 9 | |

3. Did you file a Federal Income Tax Return earlier this year - that is, in early 2012 - for Tax Year 2011? (CIRCLE ANSWER BELOW.)

| | | |
|---|---|-------|
| Yes (CONTINUE TO Q. 4)..... | 1 | ...24 |
| No (THANK & DO NOT RECRUIT ANYONE CLAIMING NOT TO HAVE FILED IN '12)..... | 2 | |

4. Who actually prepared the Federal Income Tax Return that you filed in your name earlier this year - that is, in early 2012 - for Tax Year 2011? (CIRCLE ANSWER BELOW.)

| | | |
|--|---|-------|
| You/Yourself (THANK & DO NOT RECRUIT)..... | 1 | ...24 |
| A relative (THANK & DO NOT RECRUIT)..... | 2 | |
| A friend (THANK & DO NOT RECRUIT)..... | 3 | |
| A paid professional tax preparer (CONTINUE SCREENING WITH Q5)..... | 4 | |
| An unpaid tax preparer (THANK & DO NOT RECRUIT)..... | 5 | |
| Someone at an IRS Taxpayer Assistance Center (THANK & DO NOT RECRUIT)..... | 6 | |
| Or by someone else (THANK & DO NOT RECRUIT)..... | 7 | |

PARTICIPATION OFFER: We'd like you to join us, along with other Taxpayers, in a group discussion of tax filing and marketing materials which the IRS might use to communicate with Taxpayers. To participate, you would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing these topics. Your participation is voluntary, and as a thank-you for taking the time to help us, we'll have a \$75 check for you at the end of the group discussion. Will you help us?

CLOSING COMMENTS: Thank you for agreeing to participate in the study. 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 1545-1432. In addition, if you have any comments on ways to improve this research process, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS..) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224



IRS Return Preparer Office (RPO)
Marketing Focus Groups Among Taxpayers Re: Use Of A Preparer

DATE: Summer, 2012

RMR #: TBD

- **Introduction:** This is a free-flowing discussion in which there are no wrong answers. We are looking for your unique point of view.
- **Disclosure:** Our conversation will be audio and video taped, with two-way mirrors and observers.
- **Guidelines:** Looking only for honest thoughts and feelings.
- **Objectives:** You are all natural problem solvers and have analyzed information, weighed choices, and have made decisions that make sense to you. We need you to help us understand those things that surround the decisions you've made.

I. Warm-up

1. What is your name?
2. Where do you live & who lives at home with you?
3. What do you do with most of your time? What do you do for a living?

II. Overall Tax Preparation & Filing Exploratory Discussion

1. **We're going to discuss tax preparation and filing and how you typically file taxes.**
 - a. When it comes time to prepare and file your Federal income taxes, where do you start? Where is the first place you go/look for information?
 - b. If it's the Internet, what site do you visit first? Any others?
 - c. Who do you trust to give you the best information about preparation and filing of Federal taxes? What types of people, or agencies or organizations do you trust?
2. **We have talked about a number of organizations you turn to when you are preparing your taxes. In what specific situations would you turn to each of those organizations?**
 - a. And, when is the IRS the best source? When do you trust them?

III. Role Of A Paid Professional Tax Preparer:

1. Let's talk next about Tax Preparers and here, we are talking about Paid Professional Tax Preparers - not a friend or family member who does your taxes, but a paid professional.
2. According to our records, you have all used a Paid Professional Tax Preparer, so...
 - a. What role does a Professional Tax Preparer play in your taxes and questions or issues about your taxes?
 - b. Does the Professional Tax Preparer's role extend beyond taxes in any way? In other words, do you ever encounter or engage with your current/past Tax Preparers other than in a tax preparation and filing setting? Perhaps in a social or business or other organizational setting.
 - c. When you select a Paid Professional Tax Preparer, on what basis do you choose him or her? What are the key characteristics that you look for? (LET THIS BE A COMPLETELY VOLUNTARY RESPONSE BEFORE THE PROBES IN THE NEXT POINT ARE EMPLOYED.)
 - d. There are some other possible characteristics that you might look for when choosing a Paid Professional Tax Preparer. Let's talk about those for a bit. (IF NOT ALREADY MENTIONED, PROBE ON: *brand/name of tax prep service, references and from whom, price/cost and how they know price/cost, the Preparer's accuracy history, and other past experience/ use/word-of-mouth.*)
 - e. When you select a Paid Professional Tax Preparer, are there specific services that you look for? What are those services? (LET THIS BE A COMPLETELY VOLUNTARY RESPONSE BEFORE PROBES BELOW ARE EMPLOYED.)
 - f. Here are some possible services you might look for in a Professional Preparer. Let's talk about them. (IF NOT ALREADY MENTIONED, PROBE ON: *tax preparation, tax filing, general financial advice/guidance, access to specific financial services.*)
 - g. How much time do you put into the process of selecting a Professional Tax Preparer?

3. **FOR THE 2 PREPARER-LOYALIST GROUPS (BEEN USING SAME PERSON AS PREPARER FOR SEVERAL YEARS)**: According to our records, each of you in this group has been using your *same Professional Tax Preparer* for several years.
 - a. What do you like about your Tax Preparer?
 - b. What keeps you coming back to the same Tax Preparer?
 - c. What would you say you value most about your Tax Preparer?

4. **FOR THE 2 PREPFIRM-LOYALIST GROUPS (FOR SEVERAL YEARS, HAVE BEEN USING THE SAME PREP FIRM BUT DIFFERENT PREPARERS WITHIN THAT FIRM)**: According to our records, each of you in this group has been using your *same Tax Preparation Firm* for several years.
 - a. What do you like about your Tax Preparation Firm?
 - b. What keeps you coming back to the same Firm?
 - c. What would you say you value most about this Firm?
 - d. Why do you use different Preparers within this Firm?

5. **FOR THE 2 SWITCHER GROUPS (SWITCHED PREPARERS IN 2012)**: According to our records, all of you in this group had used the same Paid Professional Tax Preparer for several years (TIME FRAME TBD) before recently switching to a different Tax Preparer.
 - a. What made you decide to switch to a different Tax Preparer?
 - b. Were you leaving the old Preparer because of some issue or moving to a new Preparer in search for something different?
 - c. Specifically, what were you looking for in your new Tax Preparer?

6. **FOR THE 2 SELF-TO-PAID-PREPARER GROUPS**: According to our records, all of you in this group had been preparing your tax returns yourself, but recently (TIME FRAME TBD) started using a Paid Professional Tax Preparer.
 - a. Why did you start using a Professional Tax Preparer? Did something change?
 - b. How did you look for a Professional Preparer? And how did you find them?
 - c. On what basis did you make your choice of a Preparer? What did you look for?

IV. Reaction To IRS Credentialing Of Paid Professional Tax Preparers:

- 1. How important is it to you that a Professional Tax Preparer has credentials or proof of their training or expertise?**
 - a. Have you ever thought about this?
 - b. Have you ever asked a Preparer for his/her credentials?
 - c. Would you ask a Preparer for credentials?
- 2. Have you heard about the IRS requiring Professional Tax Preparers to be registered with credentials?**
 - a. Where did you hear about this?
 - b. What do you think of this?

The IRS has recently begun a Professional Preparer credentialing and registration program. This program encourages all Professional Tax Preparers to take a competency exam, engage in continuing education, and undergo a tax compliance check in order to register as a Professional Tax Preparer. Information about Preparers who register will be available to all Taxpayers at irs.gov. Here's how the program is being described by the IRS: (READ OR DISTRIBUTE THE PREPARER CREDENTIALING DESCRIPTION AND LEAVE IT POSTED IN THE ROOM.)

- 3. What is your reaction to this Preparer credentialing and registration program?**
 - a. Is this idea appealing to you? What is most appealing? What is least appealing?
 - b. Why do you think the IRS would offer such a program?
 - c. Why would the IRS be offering this service free to Taxpayers?
 - d. Would you use this program?
 - e. What do you think you would do with the information?
- 4. If the IRS offered a look-up feature of all registered preparers and listed each person's credentials, would you use it? What would be most useful about a look-up feature?**
- 5. Based upon what you know about the Preparer credentialing and registration program, what would you say is the biggest reason why you would NOT use this program when selecting a paid professional tax preparer?**

V. New Communications Messages Exploratory

The IRS is considering some new advertising messaging to suggest that Taxpayers go to [irs.gov](https://www.irs.gov) and check the credentials of Tax Preparers before choosing a Preparer. We want your reaction to these ideas. Please remember: these are not ads, just ideas that might be turned into ads. Let's start with...(ROTATE ORDER OF CONCEPTS)

6. **Initial reaction** - What were your thoughts and feelings as I went through this one?
 - a. What is your first impression of this approach? What gives you that impression?
 - b. What stood out to you most about this approach?
 - c. Anything surprising? Is there any new information here?
7. **Message** - If you could boil it down to a single short statement, what are they trying to tell you?
 - a. How do you feel about that overall idea? Is that relevant to you? Interesting?
 - b. Knowing what you know already about the IRS's Preparer credentialing program, does this seem to be a good representation of the program? What is missing?
8. **New News** - Does this impact how you think or feel about using the IRS register of Professional Tax Preparers?
 - a. Does this add anything to what you already think/know about the program?
 - b. Does this make you interested in finding out more about the program?

(REPEAT ABOVE FOR EACH EXECUTION APPROACH.)

(THEN COMPARE THE APPROACHES...)

9. **Which of the messages about the IRS's Preparer credentialing and registration program is the most relevant to you and how you think about preparing your federal taxes?**
 - a. What specifically about that message makes it relevant to you?
 - b. How would you describe this message to someone who has never seen it?
 - c. Do you find any of messages problematic in any way? What and how?

VI. CONCLUSION

1. Do you have anything to add to what we've been discussing about the IRS's program to require credentialing and registration of Professional Tax Preparers?

CLOSE & THANK.