

# TAS's Publications 1 AND 1A Focus Group Study Among TAXPAYERS - SCREENER

RUSSELL # TBD

Date TBD

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OMB REQUIRES A FOLLOW-UP SUMMARY OF THE DATA COLLECTION PROCESS, COMPLETE WITH TOTAL # RESPONDENTS SCREENED, TOTAL # ASKED TO PARTICIPATE IN THE GROUPS, TOTAL # WHO PARTICIPATED, FINAL RESPONSE RATES, AND BURDEN HOURS USED - SEPARATELY FOR SCREENING AND FOR THE GROUPS. THIS INFO WILL BE PROVIDED TO TAS UPON COMPLETION OF THE PROJECT.

	M
	Yes (QUALIFY AS " <u>PROFESSIONAL PREPARED</u> ")
	NO
Within the past posing inquiries	t 3 years, did you hire a <u>professional</u> to <u>represent you before the IRS</u> such a with the IRS?
	Yes (QUALIFY AS "REPRESENTATIVE")
	No
	Within the past 3 years, did you <u>personally complete your tax return</u> , or have <u>member</u> complete it for you?
	Yes (QUALIFY AS "SELF PREPARED")
	No
	<u>-5, ASK</u> : You indicated that you did not hire a professional and did not complet come tax yourself in the past 3 years. Who completed your Federal income tax fo
	Hired A Professional (QUALIFY AS "PROFESSIONAL PREPARED")
	I, Friend or Family Completed For Me (QUALIFY AS "SELF PREPARED")
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That number is 1545-1349. 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.

TAS's Publications 1 AND 1A Focus Group Study Among TAXPAYERS - MODERATOR'S GUIDE

### **DATES OF THESE FOCUS GROUPS: TBD**

**IRS TASK ORDER #27** 

- Moderator's Introduction & Ground Rules: Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- <u>Disclosure</u>: Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your participation is voluntary and 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 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.

#### WARM-UP

• First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about who lives with you and what you do for a living, or what you do with most of your time.

## STATEMENT OF OBJECTIVES

• All of you were invited here today because you are Taxpayers. We all have certain rights as Taxpayers, and our discussion will center on that.

#### GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS

READ: The IRS's National Taxpayer Advocate, who is responsible for the division of the IRS available to help Taxpayers who cannot resolve issues with IRS through normal channels, developed the following document which includes a list of rights concerning Federal income taxes and the IRS. She believes all Taxpayers have these rights.

Please take the time to review the list of rights and let's discuss it briefly.

- 1. First, what <u>rights</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you agree with the list the National Taxpayer Advocate developed? (SHOW LIST) Are any rights missing from the list? Should any of the items be <u>dropped</u> from the list?
- 2. How did you <u>learn</u> that Taxpayers have rights?

**PROBE FOR:** In school?

From your accountant?

From the IRS?

### QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

<u>READ</u>: The National Taxpayer Advocate <u>also</u> believes all Taxpayers have certain <u>responsibilities or obligations pertaining to federal income taxes</u>. Please review the list of responsibilities and we will discuss these as well.

- 3. What <u>responsibilities</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you <u>agree with the list</u> the National Taxpayer Advocate developed? (SHOW LIST) <u>Are any responsibilities missing from the list</u>? Should any of the items be dropped from the list?
- 4. How did you <u>learn</u> about these responsibilities?

PROBE FOR: In school?

From your accountant?

From the IRS?

5. How would you like to be informed about your rights/responsibilities as a Taxpayer?

**PROBE FOR:** Via a Printed brochure

Online

Posters in Federal buildings or post offices

Mailed to you In person

Something else - capture these responses

6. What format is best for you to learn about your Taxpayer rights/responsibilities?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

#### **INTRODUCTION OF PUB 1**

<u>READ</u>: We have talked about Taxpayers' rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about their rights. One method used to provide information is by a publication such as this. HAND OUT GENERIC PUBLICATION 1. Please take a few minutes to review this document.

- 7. We will refer to this publication as Pub 1. Now that you've had a chance to review it, what would you say is the <u>purpose of Pub 1</u>?
- 8. <u>AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:</u> Pub 1 is a <u>legal notice</u>. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE) Was this apparent from reading the publication?
- 9. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their rights</u>? How do you think the <u>rights</u> should be ordered in the list?
- 10. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their responsibilities</u>? How do you think the <u>responsibilities</u> should be ordered in the list?
- 11. Is it effective in explaining Taxpayers' rights and responsibilities? Why? Why not?
- 12. How do you think this publication would <u>impact Taxpayers' understanding of, and the</u> likelihood that they would uphold their responsibilities?
- 13. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1 <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?
- 14. Do you think the Publication provides too little information, enough information, or too much information?

**PROBE FOR:** Does it include the appropriate number of rights in the list?

What about the number of responsibilities?

What information would you <u>drop</u> from the existing Pub, or what information would you include that is not included now?

15. What are the <u>strengths</u> of this document?

**PROBE FOR:** Does it provide the appropriate amount of detail?

Was It easy to understand?

Was it written at the appropriate level? How did you feel about the design/layout? What about the length of the document? 16. How could IRS make this publication more effective and easier to understand?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Making it easy to understand?

Making sure it is written at the appropriate level?

What about the design/layout?

What about the length?

- 17. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 18. When would you like to learn about your rights as a Taxpayer? How about your responsibilities?

**PROBE FOR:** Do you think it is important to receive this pub at a specific time? When?

Before you need to use them

When you have a tax problem you are trying to resolve

When you meet with an IRS employee

Some other time

- 19. Overall, how would you <u>rate or grade</u> this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 20. Please explain why you graded it this way.

# **INTRODUCTION OF PUB 1A.**

MODERATOR, READ: We have talked about your rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about some IRS processes. I am going to pass out another Publication product and ask you to look it over and make some suggestions for improving it. We may refer to this as Pub 1A. Please take a little time to review this document. You will notice that the first two pages contain the same information we just discussed so you can skip those pages and concentrate on the remaining pages in the publication. HAND OUT A COPY OF THIS SPECIFIC PUB (1A) VERSION TO EACH RESPONDENT, GIVING RESPONDENTS AMPLE TIME TO REVIEW IT.

- 21. We will refer to this publication as Pub 1A. Now that you've had a chance to review it, what would you say is the purpose of Pub 1A?
- 22. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Is this publication effective in explaining what to expect from IRS if facing an Appeal?

PROBE WITH: Why or why not?

23. Do you think the Publication provides too little information, enough information, or too much information?

PROBE WITH: What information would you drop from the existing Publication, or what information

would you include that is not included now?

24. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1A <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?

**PROBE WITH:** What suggestions do you have to improve the effectiveness of the publication?

25. After reviewing the publication, when would be the best time to provide Taxpayers with Pub 1A?

<u>READ</u>: Pub <u>1A</u> is provided to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or supplied by an IRS representative in the field.

- 26. Do you think it is <u>important to receive this pub at a specific time</u>? At <u>what other times</u> do you think providing the pub would be <u>helpful</u>?
- 27. In what other ways would you like to be informed about the IRS Appeals process?

**PROBE WITH:** Via a Printed brochure

Online

Posters in Federal buildings or post offices

Mailed to you In person Over the phone

Something else - capture these responses

28. What <u>format</u> is best for you to learn about the IRS **Appeals** process?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

## GENERAL IDEAS FOR MAKING PUB 1A BETTER.

- 29. How do you think this publication would <u>impact Taxpayers' understanding of IRS processes</u>, and the likelihood that they would uphold their responsibilities?
- 30. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 31. How well does it explain what to expect from the Appeals process?
- 32. What are the strengths and weaknesses of this document?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Being it easy to understand?

Being written at the appropriate level?

What about the design/layout?

What about the length?

- 33. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 34. Please explain why you graded it this way.
- 35. Do you have any <u>final ideas</u> on how Pub <mark>1A</mark> could be improved upon, or made easier to understand and more useful to Taxpayers?

#### **WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF THERE ARE ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)



# TAS's Publications 1 AND 1A Focus Group Study Among PREPARERS - SCREENER

RUSSELL # TBD

Date TBD

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RESPONDENTS IN THIS STUDY WILL BE DRAWN FROM A LIST OF PREPARERS PROVIDED BY TAS. TO ASSURE THAT ALL PARTICIPANTS ARE QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Tax Preparers in your area about participation in a focus group research study. In this study, we will ask 8-10 Tax Preparers like you to come in and discuss the rights and responsibilities of your clients. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research.

1. Would you be interested in participating in this focus group discussion?

Yes (CONTINUE SCREENING)...1 ...20
No (THANK, CLOSE & TALLY)....2

(<u>IF RESPONDENT AGREES TO PARTICIPATE</u>, <u>CONTINUE WITH...</u>) Let me ask a few questions to see if you are eligible for this group discussion.

2.	Which of the following best describes you and the focus of your work? Are you primarily?	
	A Professional Tax Preparer1	21
	A <u>Financial Planner</u> , With Tax Preparation Being Just <u>One</u> of Your Services2	
	An <u>Accountant or CPA</u> with Tax Preparation Being Just <u>One</u> of Your Services3	
	Or, Some Other Type of Professional with Tax Preparation Being Just One of Your Services4	
	(SPECIFY: What Type Of Profession?)x	
3.	How many years of experience do you have preparing Federal Income Tax Returns or representing Taxpayers before the IRS? (READ CHOICES AS SHOWN BELOW AND RECORD ONLY ONE ANSWER.)	
	Less Than 3 Years1	22
	3-4 Years2	
	5-9 Years3	
	10-19 Years4	
	20 Years or More5	
4.	When you do tax preparation work, do you work alone as an independent, do you work with a firm, or do you work both as an independent and with a firm?	
	Work Alone As an Independent1	23
	Work With a Firm2	
	Both as an Independent & With a Firm3	
5.	IF PUNCHES 2-3 TO Q4, ASK Q5: In total, including yourself, approximately how many employees work for your firm at all of its locations in the U.S.?	
	Total Employees Working For Firm	24
6.	And approximately how many <u>total FEDERAL Income Tax Returns</u> – including both quarterly and annual Business Returns and Individual Returns – do you personally prepare each year?	
	Total Federal Returns Prepared By Respondent	25
7.	ASK ALL: Would you be willing to talk about Taxpayer rights & responsibilities in a discussion that involves 8-10 other Tax Preparers who will be talking about the same subject?	
	Yes (CONTINUE SCREENING)	26
	No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS)2	
	NEED TO GET A MIX OF "SIZE OF BUSINESS" (SMALL [1-19 employees], MEDIUM [20-49 employees] AND LARGE BUSINESSES [50+ employees] FROM Q5). IF THIS MIX IS BEING ACHIEVED, CONTINUE WITH INVITATION BELOW.	
Taxpa faciliti rights us, w	ATION TO GROUP: We'd like you to join us, along with other Tax Preparers, in a group discussion of eyer's rights and responsibilities. You and 8-10 other Tax Preparers would come to our research ries at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing Taxpayer's and responsibilities. Your participation is voluntary, and as a thank-you for taking the time to help re'll have a \$75 check for you at the end of the group discussion. Will you join us in this group assion?	
	Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS)	26
	No (END SCREENING, THANK, CLOSE & TALLY)	
you tl That :	COMMENTS: Thank you for agreeing to participate in the study. We are required by law to report to he OMB (Office of Management and Budget) Control Number for this public information request. number is 1545-1432. In addition, if you have any comments on ways to improve this research ess, 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.

# TAS's Publications 1 AND 1A Focus Group Study Among PREPARERS – MODERATOR'S GUIDE

**DATES OF THESE FOCUS GROUPS: TBD** 

**IRS TASK ORDER #27** 

- Moderator's Introduction & Ground Rules: Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- Disclosure: Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your participation is voluntary and 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 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.

## WARM-UP

• First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about yourself and your professional work related to taxes and tax preparation.

## **STATEMENT OF OBJECTIVES**

• All of you were invited here today because you are Tax Preparers as well as being Taxpayers and because you assist other Taxpayers with their tax obligations. We all have certain rights as Taxpayers, and our discussion will center on that.

#### **GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS**

<u>READ</u>: The IRS's National Taxpayer Advocate, who is responsible for the division of the IRS available to help Taxpayers who cannot resolve issues with IRS through normal channels, developed the following document which includes <u>a list of rights concerning Federal income taxes and the IRS</u>. She <u>believes all Taxpayers have these rights</u>.

Please take the time to review the list of rights and let's discuss it briefly.

- 1. First, what <u>rights</u> do you think citizens and other Taxpayers have concerning their <u>Federal</u> <u>individual income taxes</u>? Do you agree with the list the National Taxpayer Advocate developed? (SHOW LIST) Are any rights missing from the list? Should any of the items be <u>dropped</u> from the list?
- 2. How did you <u>learn</u> that Taxpayers have rights?

PROBE FOR: In school?

From the IRS?

Researching tax law?

## QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

<u>READ</u>: The National Taxpayer Advocate also believes all Taxpayers have certain <u>responsibilities or obligations pertaining to Federal income taxes</u>. Please review this list and we will discuss these as well.

- 3. What <u>responsibilities</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you <u>agree with the list</u> the National Taxpayer Advocate developed? (SHOW LIST) <u>Are any responsibilities missing from the list</u>? Should any of the items be dropped from the list?
- 4. How did you <u>learn</u> about these responsibilities?

**PROBE FOR:** In school?

From the IRS?

Researching tax law?

- 5. Do your <u>clients ask</u> about their <u>rights as Taxpayers</u>? Do they <u>ask about their responsibilities</u>?
- 6. Do you think most people <u>are aware of</u> their rights as Taxpayers? Are there any specific rights or responsibilities you think Taxpayers are <u>not aware of</u>?
- 7. Do you think they <u>understand</u> the <u>meaning</u> of their <u>rights</u>? <u>Responsibilities</u>?
- 8. How do you educate your clients about their rights as Taxpayers? Their responsibilities?
- 9. Do you explain Taxpayers' responsibilities at the same time you explain Taxpayer rights?

  Do you refer your clients to Pub 1? Why or why not?
- 10. When is the best time to teach your clients about their <u>rights</u> as a Taxpayer? How about their responsibilities?

**PROBE FOR:** Before they need to use them

When they have a tax problem you are trying to resolve

### **INTRODUCTION OF PUB 1**

<u>READ</u>: We have talked about Taxpayers' rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about their rights. One method used to provide information is by a publication such as this. <u>HAND OUT GENERIC PUBLICATION 1</u>. Please take a few minutes to review this document.

- 11. We will refer to this publication as Pub 1. Now that you've had a chance to review the document, what would you say is the purpose of Pub 1?
- 12. <u>AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:</u> Pub 1 is a <u>legal notice</u>. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE) Was this apparent from reading the publication?

**PROBE**: Are your clients aware of this?

- 13. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their rights</u>? How do you think the <u>rights</u> should be ordered in the list?
- 14. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their responsibilities</u>? How do you think the responsibilities should be ordered in the list?
- 15. Is it effective in explaining Taxpayers' rights and responsibilities? Why? Why not?
- 16. How do you think this publication would <u>impact Taxpayers' understanding of, and the</u> likelihood that they would uphold their responsibilities?
- 17. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1 <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?
- 18. Do you think the Publication provides <u>too little information</u>, <u>enough information</u>, <u>or too</u> much information?

**PROBE FOR:** Does it include the appropriate number of rights in the list?

What about the number of responsibilities?

What information would you <u>drop</u> from the existing Pub, or what information would you include that is not included now?

19. What are the strengths of this document?

**PROBE FOR:** Does it provide the appropriate amount of detail?

Was It easy to understand?

Was it written at the appropriate level?

**GUIDE PAGE 4** 

20. How could IRS make this publication more effective and easier to understand?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Making it easy to understand?

Making sure it is written at the appropriate level?

What about the design/layout?

What about the length?

- 21. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 22. <u>How would you use this publication</u>? How about your <u>clients</u>?

**PROBE FOR:** To learn about rights and responsibilities

As a reminder

As reference material

23. When do you think your <u>clients would like to learn about their rights as a Taxpayer</u>? How about their <u>responsibilities</u>?

**PROBE FOR:** Do you think it is important to receive this pub at a specific time? When?

Before they need to use them

When they have a tax problem they are trying to resolve

When they meet with an IRS employee

Some other time

- 24. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 25. Please explain why you graded it this way.

# INTRODUCTION OF PUB 1A.

MODERATOR, READ: We have talked about your rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about some IRS processes. I am going to pass out another Publication product and ask you to look it over and make some suggestions for improving it. Please take a little time to review this document. You will notice that the first two pages contain the same information we just discussed so you can skip those pages and concentrate on the remaining pages in the publication. HAND OUT A COPY OF THIS SPECIFIC PUB (1A) VERSION TO EACH RESPONDENT, GIVING RESPONDENTS AMPLE TIME TO REVIEW IT.

26. We will refer to this publication as Pub 1A. Now that you've had a chance to review it, what would you say is the purpose of Pub 1A?

27. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Is this publication effective in explaining what clients should expect from IRS if facing an Appeal?

**PROBE WITH:** Why or why not?

28. Do you think the Publication provides too little information, enough information, or too much information?

PROBE WITH: What information would you <u>drop</u> from the existing Publication, or what information would you <u>include that is not included now</u>?

29. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1A <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?

**PROBE WITH:** What suggestions do you have to improve the effectiveness of the publication?

30. After reviewing the publication, when would be the best time to provide Taxpayers with Pub 1A?

<u>READ</u>: Pub 1A is provided to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or supplied by an IRS representative in the field.

- 31. Do you think it is <u>important to receive this pub at a specific time</u>? At <u>what other times</u> do you think providing the pub would be <u>helpful</u>?
- 32. In what other ways do you think your clients would like to be informed about the IRS Appeals process?

**PROBE WITH:** Via a Printed brochure

On-line Poster

Mailed to Taxpayers
Mailed to you
In person
Over the phone

Something else - capture these responses

33. What format is best for your clients to learn about the IRS Appeals process?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

# **GENERAL IDEAS FOR MAKING PUB 1A BETTER.**

- 34. How do you think this publication would <u>impact Taxpayers' understanding of IRS processes</u>, and the <u>likelihood that they would uphold their responsibilities</u>?
- 35. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 36. How well does it explain what to expect from the Appeals process?
- 37. What are the strengths and weaknesses of this document?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Being it easy to understand?

Being written at the appropriate level?

What about the design/layout?

What about the length?

- 38. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 39. Please explain why you graded it this way.
- 40. Do you have any <u>final ideas</u> on how Pub <mark>1A</mark> could be improved upon, or made easier to understand and more useful to Taxpayers?

#### **WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF THERE ARE ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)



# TAS's Publications 1 AND 1C Focus Group Study Among TAXPAYERS - SCREENER

RUSSELL # TBD

Date TBD

PAGE 1

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OMB REQUIRES A FOLLOW-UP SUMMARY OF THE DATA COLLECTION PROCESS, COMPLETE WITH TOTAL # RESPONDENTS SCREENED, TOTAL # ASKED TO PARTICIPATE IN THE GROUPS, TOTAL # WHO PARTICIPATED, FINAL RESPONSE RATES, AND BURDEN HOURS USED - SEPARATELY FOR SCREENING AND FOR THE GROUPS. THIS INFO WILL BE PROVIDED TO TAS UPON COMPLETION OF THE PROJECT.

Within the past	3 years, did you hire a <u>professional</u> to <u>complete</u> your Federal income tax return?
	Yes (QUALIFY AS "PROFESSIONAL PREPARED")
Within the past inquiries with th	3 years, did you hire a <u>professional</u> to <u>represent you before the IRS</u> such as posing e IRS?
	Yes (QUALIFY AS "REPRESENTATIVE")
	No2
	: Within the past 3 years, did you <u>personally complete your tax return</u> , or have a <u>member</u> complete it for you?
	Yes (QUALIFY AS "SELF PREPARED")
	No
	<u>. ASK</u> : You indicated that you did not hire a professional and did not complete your tax yourself in the past 3 years. Who completed your Federal income tax for you?
	Hired A Professional (QUALIFY AS "PROFESSIONAL PREPARED")1
	I, Friend or Family Completed For Me (QUALIFY AS "SELF PREPARED")2
	I Did Not File My Federal Income Tax Return
related publicati	you be willing to talk about Taxpayer rights & responsibilities, as well as review ions, in a discussion that involves 8-10 other Taxpayers who will be talking about
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That number is 1545-1349. 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.

21

TAS's Publications 1 AND 1C Focus Group Study Among TAXPAYERS - MODERATOR'S GUIDE

### **DATES OF THESE FOCUS GROUPS: TBD**

**IRS TASK ORDER #27** 

- Moderator's Introduction & Ground Rules: Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
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#### WARM-UP

• First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about who lives with you and what you do for a living, or what you do with most of your time.

## STATEMENT OF OBJECTIVES

• All of you were invited here today because you are Taxpayers. We all have certain rights as Taxpayers, and our discussion will center on that.

#### GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS

<u>READ</u>: The IRS's National Taxpayer Advocate, who is responsible for the division of the IRS available to help Taxpayers who cannot resolve issues with IRS through normal channels, developed the following document which includes <u>a list of rights concerning Federal income taxes and the IRS</u>. She <u>believes all Taxpayers have these rights</u>.

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- 2. How did you <u>learn</u> that Taxpayers have rights?

**PROBE FOR:** In school?

From your accountant?

From the IRS?

### QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

<u>READ</u>: The National Taxpayer Advocate <u>also</u> believes all Taxpayers have certain <u>responsibilities or obligations pertaining to federal income taxes</u>. Please review the list of responsibilities and we will discuss these as well.

- 3. What <u>responsibilities</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you <u>agree with the list</u> the National Taxpayer Advocate developed? (SHOW LIST) <u>Are any responsibilities missing from the list</u>? Should any of the items be dropped from the list?
- 4. How did you <u>learn</u> about these responsibilities?

PROBE FOR: In school?

From your accountant?

From the IRS?

5. How would you like to be informed about your rights/responsibilities as a Taxpayer?

**PROBE FOR:** Via a Printed brochure

Online

Posters in Federal buildings or post offices

Mailed to you In person

Something else - capture these responses

6. What format is best for you to learn about your Taxpayer rights/responsibilities?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

#### **INTRODUCTION OF PUB 1**

<u>READ</u>: We have talked about Taxpayers' rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about their rights. One method used to provide information is by a publication such as this. <u>HAND OUT GENERIC PUBLICATION 1</u>. Please take a few minutes to review this document.

- 7. We will refer to this publication as Pub 1. Now that you've had a chance to review it, what would you say is the <u>purpose of Pub 1</u>?
- 8. <u>AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:</u> Pub 1 is a <u>legal notice</u>. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE) Was this apparent from reading the publication?
- 9. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their rights</u>? How do you think the rights should be ordered in the list?
- 10. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their responsibilities</u>? How do you think the <u>responsibilities</u> should be ordered in the list?
- 11. Is it effective in explaining Taxpayers' rights and responsibilities? Why? Why not?
- 12. How do you think this publication would <u>impact Taxpayers' understanding of, and the</u> likelihood that they would uphold their responsibilities?
- 13. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1 <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?
- 14. Do you think the Publication provides too little information, enough information, or too much information?

**PROBE FOR:** Does it include the appropriate number of rights in the list?

What about the number of responsibilities?

What information would you <u>drop</u> from the existing Pub, or what information would you include that is not included now?

15. What are the <u>strengths</u> of this document?

**PROBE FOR:** Does it provide the appropriate amount of detail?

Was It easy to understand?

Was it written at the appropriate level? How did you feel about the design/layout? What about the length of the document? 16. How could IRS make this publication more effective and easier to understand?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Making it easy to understand?

Making sure it is written at the appropriate level?

What about the design/layout?

What about the length?

- 17. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 18. When would you like to learn about your rights as a Taxpayer? How about your responsibilities?

**PROBE FOR:** Do you think it is important to receive this pub at a specific time? When?

Before you need to use them

When you have a tax problem you are trying to resolve

When you meet with an IRS employee

Some other time

- 19. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 20. Please explain why you graded it this way.

# **INTRODUCTION OF PUB 1C.**

MODERATOR, READ: We have talked about your rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about some IRS processes. I am going to pass out another Publication product and ask you to look it over and make some suggestions for improving it. Please take a little time to review this document. You will notice that the first two pages contain the same information we just discussed so you can skip those pages and concentrate on the remaining pages in the publication. HAND OUT A COPY OF THIS SPECIFIC PUB (1C) VERSION TO EACH RESPONDENT, GIVING RESPONDENTS AMPLE TIME TO REVIEW IT.

- 21. We will refer to this publication as Pub 1C. Now that you've had a chance to review it, what would you say is the purpose of Pub 1C?
- 22. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Is this publication effective in explaining what to expect from the IRS if you owe them money and face a Collection process?

PROBE WITH: Why or why not?

23. Do you think the Publication provides too little information, enough information, or too much information?

PROBE WITH: What information would you drop from the existing Publication, or what information

would you include that is not included now?

24. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1C <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?

**PROBE WITH:** What suggestions do you have to improve the effectiveness of the publication?

25. After reviewing the publication, when would be the best time to provide Taxpayers with Pub 1C?

<u>READ</u>: Pub 1C is provided to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or supplied by an IRS representative in the field.

- 26. Do you think it is <u>important to receive this pub at a specific time</u>? At <u>what other times</u> do you think providing the pub would be <u>helpful</u>?
- 27. In what other ways would you like to be informed about the IRS Collection process?

**PROBE WITH:** Via a Printed brochure

Online

Posters in Federal buildings or post offices

Mailed to you In person Over the phone

Something else - capture these responses

28. What <u>format</u> is best for you to learn about the IRS <u>Collection</u> process?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

## GENERAL IDEAS FOR MAKING PUB 1C BETTER.

- 29. How do you think this publication would <u>impact Taxpayers' understanding of IRS processes</u>, and the likelihood that they would uphold their responsibilities?
- 30. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 31. How well does it explain what to expect from the Collection process?
- 32. What are the strengths and weaknesses of this document?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Being it easy to understand?

Being written at the appropriate level?

What about the design/layout?

What about the length?

- 33. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 34. Please explain why you graded it this way.
- 35. Do you have any <u>final ideas</u> on how Pub <mark>1C</mark> could be improved upon, or made easier to understand and more useful to Taxpayers?

#### **WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF THERE ARE ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)



# TAS's Publications 1 AND 1C Focus Group Study Among PREPARERS - SCREENER

RUSSELL # TBD

Date TBD

PAGE 1

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Gro	up #3	Tax Preparers	City TBD		Dat	e & Time TI	3D		3
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RESPONDENTS IN THIS STUDY WILL BE DRAWN FROM A LIST OF PREPARERS PROVIDED BY TAS. TO ASSURE THAT ALL PARTICIPANTS ARE QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Tax Preparers in your area about participation in a 90 minute focus group research study. In this study, we will ask 8-10 Tax Preparers like you to come in and discuss the rights and responsibilities of your clients. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research.

1. Would you be interested in participating in this focus group discussion?

Yes (CONTINUE SCREENING)...1 ...20
No (THANK, CLOSE & TALLY)....2

(<u>IF RESPONDENT AGREES TO PARTICIPATE</u>, <u>CONTINUE WITH...</u>) Let me ask a few questions to see if you are eligible for this group discussion.

2.	Which of the following best describes you and the focus of your work?	Are you primarily?						
	A Professional Tax Preparer	1						
	A <u>Financial Planner</u> , With Tax Preparation Being Just <u>One</u> of Your Services2							
	An Accountant or CPA with Tax Preparation Being Just One of Your Ser	vices3						
	Or, Some Other Type of Professional with Tax Preparation Being Just O							
	(SPECIFY: What Type Of Profession?)	x						
3.	How many years of experience do you have preparing Federal Income Taxpayers before the IRS? (READ CHOICES AS SHOWN BELOW AND RECORD ONLY CO.							
	Loss Than 2 Years	1						
		2						
		3						
		4						
		5						
	20 Years or More	5						
4.	When you do tax preparation work, do you work alone as an indepen firm, or do you work both as an independent and with a firm?	dent, do you work with a						
	•	endent1						
		2						
	Both as an Independent	& With a Firm3						
5.	<u>IF PUNCHES 2-3 TO Q4, ASK Q5:</u> In total, including yourself, approximately <u>h</u> <u>for your firm</u> at <u>all of its locations in the U.S.</u> ?  Total Employees Working F	ow many employees work						
6.	And approximately how many total FEDERAL Income Tax Returns - incannual Business Returns and Individual Returns - do you personally prep							
	Total Federal Returns Prep	ared By Respondent						
7.	ASK ALL: Would you be willing to talk about Taxpayer rights & responsil involves 8-10 other Tax Preparers who will be talking about the same su	<del></del>						
	Yes (CONTINUE SCREENING)	1						
	No (end screening, thank, close & tally, and do no	RECRUIT TO FGS)2						
	NEED TO GET A MIX OF "SIZE OF BUSINESS" (SMALL [1-19 employees], MEDIUM BUSINESSES [50+ employees] FROM Q5). IF THIS MIX IS BEING ACHIEVED, CONTINUE W							
Taxp facili right us, v	VITATION TO GROUP: We'd like you to join us, along with other Tax Preparers expayer's rights and responsibilities. You and 8-10 other Tax Preparers wo cilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with the sand responsibilities. Your participation is voluntary, and as a thank-you is, we'll have a \$75 check for you at the end of the group discussion. Will scussion?	uld come to our research n us, discussing Taxpayer's for taking the time to help						
	Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS)	1						
	No (END SCREENING, THANK, CLOSE & TALLY)	2						
OMR	<b>MB COMMENTS:</b> Thank you for agreeing to participate in the study. We are re							
	ou the OMB (Office of Management and Budget) Control Number for this p							
-	nat number is 1545-1432. In addition, if you have any comments on ways							
	ocess, you can write to the IRS. Would you like the address? (IF YES, ADD							
-	pordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Wa							
2001								

# TAS's Publications 1 AND 1C Focus Group Study Among PREPARERS - MODERATOR'S GUIDE

**DATES OF THESE FOCUS GROUPS: TBD** 

**IRS TASK ORDER #27** 

- Moderator's Introduction & Ground Rules: Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- Disclosure: Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your participation is voluntary and 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 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.

## WARM-UP

 First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about yourself and your professional work related to taxes and tax preparation.

## **STATEMENT OF OBJECTIVES**

• All of you were invited here today because you are Tax Preparers as well as being Taxpayers and because you assist other Taxpayers with their tax obligations. We all have certain rights as Taxpayers, and our discussion will center on that.

#### **GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS**

<u>READ</u>: The IRS's National Taxpayer Advocate, who is responsible for the division of the IRS available to help Taxpayers who cannot resolve issues with IRS through normal channels, developed the following document which includes <u>a list of rights concerning Federal income taxes and the IRS</u>. She <u>believes all Taxpayers have these rights</u>.

Please take the time to review the list of rights and let's discuss it briefly.

- 1. First, what <u>rights</u> do you think citizens and other Taxpayers have concerning their <u>Federal individual income taxes</u>? Do you agree with the list the National Taxpayer Advocate developed? (SHOW LIST) Are any rights missing from the list? Should any of the items be <u>dropped</u> from the list?
- 2. How did you <u>learn</u> that Taxpayers have rights?

**PROBE FOR:** In school?

From the IRS?

Researching tax law?

## QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

<u>READ</u>: The National Taxpayer Advocate also believes all Taxpayers have certain <u>responsibilities or obligations pertaining to Federal income taxes</u>. Please review this list and we will discuss these as well.

- 3. What <u>responsibilities</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you <u>agree with the list</u> the National Taxpayer Advocate developed? (SHOW LIST) <u>Are any responsibilities missing from the list</u>? Should any of the items be dropped from the list?
- 4. How did you <u>learn</u> about these responsibilities?

**PROBE FOR:** In school?

From the IRS?

Researching tax law?

- 5. Do your <u>clients ask</u> about their <u>rights as Taxpayers</u>? Do they <u>ask about their responsibilities</u>?
- 6. Do you think most people <u>are aware of</u> their rights as Taxpayers? Are there any specific rights or responsibilities you think Taxpayers are <u>not aware of</u>?
- 7. Do you think they <u>understand</u> the <u>meaning</u> of their <u>rights</u>? <u>Responsibilities</u>?
- 8. How do you educate your clients about their rights as Taxpayers? Their responsibilities?
- 9. Do you explain Taxpayers' responsibilities at the same time you explain Taxpayer rights?

  Do you refer your clients to Pub 1? Why or why not?
- 10. When is the best time to teach your clients about their <u>rights</u> as a Taxpayer? How about their <u>responsibilities</u>?

**PROBE FOR:** Before they need to use them

When they have a tax problem you are trying to resolve

### **INTRODUCTION OF PUB 1**

READ: We have talked about Taxpayers' rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about their rights. One method used to provide information is by a publication such as this. HAND OUT GENERIC PUBLICATION 1. Please take a few minutes to review this document.

- 11. We will refer to this publication as Pub 1. Now that you've had a chance to review the document, what would you say is the purpose of Pub 1?
- 12. <u>AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:</u> Pub 1 is a <u>legal notice</u>. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE) Was this apparent from reading the publication?

**PROBE**: Are your clients aware of this?

- 13. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their rights</u>? How do you think the <u>rights</u> should be ordered in the list?
- 14. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their responsibilities</u>? How do you think the responsibilities should be ordered in the list?
- 15. Is it effective in explaining Taxpayers' rights and responsibilities? Why? Why not?
- 16. How do you think this publication would <u>impact Taxpayers' understanding of, and the</u> likelihood that they would uphold their responsibilities?
- 17. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1 <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?
- 18. Do you think the Publication provides <u>too little information</u>, <u>enough information</u>, <u>or too</u> much information?

**PROBE FOR:** Does it include the appropriate number of rights in the list?

What about the number of responsibilities?

What information would you <u>drop</u> from the existing Pub, or what information would you include that is not included now?

19. What are the strengths of this document?

**PROBE FOR:** Does it provide the appropriate amount of detail?

Was It easy to understand?

Was it written at the appropriate level?

**GUIDE PAGE 4** 

20. How could IRS make this publication more effective and easier to understand?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Making it easy to understand?

Making sure it is written at the appropriate level?

What about the design/layout?

What about the length?

21. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?

22. How would you use this publication? How about your clients?

**PROBE FOR:** To learn about rights and responsibilities

As a reminder

As reference material

23. When do you think your <u>clients would like to learn about their rights as a Taxpayer</u>? How about their <u>responsibilities</u>?

**PROBE FOR:** Do you think it is important to receive this pub at a specific time? When?

Before they need to use them

When they have a tax problem they are trying to resolve

When they meet with an IRS employee

Some other time

- 24. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 25. Please explain why you graded it this way.

# INTRODUCTION OF PUB 1C.

MODERATOR, READ: We have talked about your rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about some IRS processes. I am going to pass out another Publication product and ask you to look it over and make some suggestions for improving it. Please take a little time to review this document. You will notice that the first two pages contain the same information we just discussed so you can skip those pages and concentrate on the remaining pages in the publication. HAND OUT A COPY OF THIS SPECIFIC PUB (1C) VERSION TO EACH RESPONDENT, GIVING RESPONDENTS AMPLE TIME TO REVIEW IT.

26. We will refer to this publication as Pub 1C. Now that you've had a chance to review it, what would you say is the purpose of Pub 1C?

27. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Is this publication effective in explaining what clients should expect from IRS if they owe them money and face a Collection process?

**PROBE WITH:** Why or why not?

28. Do you think the Publication provides too little information, enough information, or too much information?

PROBE WITH: What information would you drop from the existing Publication, or what information

would you include that is not included now?

29. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1C <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?

**PROBE WITH:** What suggestions do you have to improve the effectiveness of the publication?

30. After reviewing the publication, when would be the best time to provide Taxpayers with Pub 1C?

<u>READ</u>: Pub 1C is provided to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or supplied by an IRS representative in the field.

- 31. Do you think it is <u>important to receive this pub at a specific time</u>? At <u>what other times</u> do you think providing the pub would be <u>helpful</u>?
- 32. In <u>what other ways do you think your clients would like to be informed about</u> the IRS Collection process?

**PROBE WITH:** Via a Printed brochure

On-line Poster

Mailed to Taxpayers Mailed to you In person Over the phone

Something else - capture these responses

33. What format is best for your clients to learn about the IRS Collection process?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

## **GENERAL IDEAS FOR MAKING PUB 1C BETTER.**

- 34. How do you think this publication would <u>impact Taxpayers' understanding of IRS processes</u>, and the <u>likelihood that they would uphold their responsibilities</u>?
- 35. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 36. How well does it explain what to expect from the Collection process?
- 37. What are the strengths and weaknesses of this document?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Being it easy to understand?

Being written at the appropriate level?

What about the design/layout?

What about the length?

- 38. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 39. Please explain why you graded it this way.
- 40. Do you have any <u>final ideas</u> on how Pub <mark>1C</mark> could be improved upon, or made easier to understand and more useful to Taxpayers?

### **WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF THERE ARE ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)



# TAS's Publications 1 AND 1E Focus Group Study Among TAXPAYERS - SCREENER

RUSSELL # TBD

Date TBD

PAGE 1

				RESP	ONDENT INFO	)					
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				nternal Revenue							
participat	tior	n in a 90	minute focus gro	oup research stud	y. In this stu	ıdy, we	will ask	8-10 Ta	xpayers	like you t	o come in
and <u>discu</u>	uss	your rig	hts and responsi	<u>bilities as a Taxpa</u>	ayer. Howe	ver, yo	u will not	t have t	to talk a	about you	r persona
financial	info	ormation	n. If you are eligi	ble for this study,	you would r	eceive	\$75 at th	e end c	of the di	scussion a	s a way of
thanking	you	u for yoເ	ır help in the rese	arch.							
1. V	Vou	ıld you b	e interested in pa	articipating in this	focus group	discus	sion?				
							Yes (	CONTINU	JE SCREEN	NING)1	20
							No (	THANK, C	LOSE & TA	ALLY)2	
				IPATE, CONTINUE WIT	<u>гн</u> ) Let me	next a	sk a few o	questio	ns to se	e if you	
а	re e	eligible f	or this focus grou	p discussion.							
2. F	or t	the reco	rd, are you <u>male c</u>	or female? (CIRCLE	ANSWER BELOV	V.)					
Γ	RE	CRUIT A M	1IX OF GENDER FOR E	ACH GROUP			Male	2		1	2
L							Fem	ale		2	

OMB REQUIRES A FOLLOW-UP SUMMARY OF THE DATA COLLECTION PROCESS, COMPLETE WITH <u>TOTAL # RESPONDENTS SCREENED</u>, <u>TOTAL # ASKED TO PARTICIPATE IN THE GROUPS</u>, <u>TOTAL # WHO PARTICIPATED</u>, FINAL <u>RESPONSE RATES</u>, AND <u>BURDEN HOURS USED</u> - <u>SEPARATELY FOR SCREENING AND FOR THE GROUPS</u>. THIS INFO WILL BE <u>PROVIDED TO TAS</u> UPON COMPLETION OF THE PROJECT.

	AL PREPARED")1
	2
· · · · · · · · · · · · · · · · · · ·	ional to represent you before the IRS such as
Yes (QUALIFY AS "REPRESENTATIVE")	
No	2
Yes (QUALIFY AS "PROFESSIONAL PREPARED")  Within the past 3 years, did you hire a professional to represent you before the IRS su posing inquiries with the IRS?  Yes (QUALIFY AS "REPRESENTATIVE")  No	ı <u>personally complete your tax return,</u> or have a
Yes (QUALIFY AS "SELF PREPAR	<u>ED</u> ")1
No	2
your Federal income tax yourself in the past 3 year	
Himad A Duafassianal (out)	IFY AS "PROFESSIONAL PREPARED")1
Hired A Professional (QUAL	
	ted For Me (QUALIFY AS "SELF PREPARED")2
I, Friend or Family Comple I Did Not File My Federal II	ncome Tax Return
I, Friend or Family Comple I Did Not File My Federal II (END SCREENING, THANK, CLO	ncome Tax Return DSE & TALLY, AND DO NOT RECRUIT TO FGS)
I, Friend or Family Comple I Did Not File My Federal II (END SCREENING, THANK, CLO  ASK ALL: Would you be willing to talk about Taxp related publications, in a discussion that involves the same subject?	ncome Tax Return DSE & TALLY, AND DO NOT RECRUIT TO FGS)
I, Friend or Family Comple I Did Not File My Federal II (END SCREENING, THANK, CLO  ASK ALL: Would you be willing to talk about Taxp related publications, in a discussion that involves the same subject?  Yes (CONTINUE SCREENING)	ncome Tax Return DSE & TALLY, AND DO NOT RECRUIT TO FGS)
I, Friend or Family Comple I Did Not File My Federal II (END SCREENING, THANK, CLC  ASK ALL: Would you be willing to talk about Taxp related publications, in a discussion that involves the same subject?  Yes (CONTINUE SCREENING) No (END SCREENING, THANK, C  (IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL P TO GET A MIX OF "PROFESSIONAL PREPARER", "R	ncome Tax Return DSE & TALLY, AND DO NOT RECRUIT TO FGS)
I, Friend or Family Comple I Did Not File My Federal II (END SCREENING, THANK, CLC  ASK ALL: Would you be willing to talk about Taxp related publications, in a discussion that involves the same subject?  Yes (CONTINUE SCREENING) No (END SCREENING, THANK, C  (IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL P TO GET A MIX OF "PROFESSIONAL PREPARER", "R ACHIEVED, CONTINUE WITH INVITATION. IF NOT, THANK THE	ncome Tax Return DSE & TALLY, AND DO NOT RECRUIT TO FGS)
I, Friend or Family Comple I Did Not File My Federal II (END SCREENING, THANK, CLO  ASK ALL: Would you be willing to talk about Taxp related publications, in a discussion that involves the same subject?  Yes (CONTINUE SCREENING) No (END SCREENING, THANK, C  (IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL P TO GET A MIX OF "PROFESSIONAL PREPARER", "R ACHIEVED, CONTINUE WITH INVITATION. IF NOT, THANK THE	DOSE & TALLY, AND DO NOT RECRUIT TO FGS)

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 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.

TAS's Publications 1 AND 1E Focus Group Study Among TAXPAYERS - MODERATOR'S GUIDE

### **DATES OF THESE FOCUS GROUPS: TBD**

**IRS TASK ORDER #27** 

- Moderator's Introduction & Ground Rules: Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- Disclosure: Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your participation is voluntary and 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 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.

### WARM-UP

• First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about who lives with you and what you do for a living, or what you do with most of your time.

## STATEMENT OF OBJECTIVES

• All of you were invited here today because you are Taxpayers. We all have certain rights as Taxpayers, and our discussion will center on that.

### GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS

READ: The IRS's National Taxpayer Advocate, who is responsible for the division of the IRS available to help Taxpayers who cannot resolve issues with IRS through normal channels, developed the following document which includes a list of rights concerning Federal income taxes and the IRS. She believes all Taxpayers have these rights.

Please take the time to review the list of rights and let's discuss it briefly.

- 1. First, what <u>rights</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you agree with the list the National Taxpayer Advocate developed? (SHOW LIST) Are any rights missing from the list? Should any of the items be <u>dropped</u> from the list?
- 2. How did you <u>learn</u> that Taxpayers have rights?

**PROBE FOR:** In school?

From your accountant?

From the IRS?

## QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

<u>READ</u>: The National Taxpayer Advocate <u>also</u> believes all Taxpayers have certain <u>responsibilities or obligations pertaining to federal income taxes</u>. Please review the list of responsibilities and we will discuss these as well.

- 3. What <u>responsibilities</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you <u>agree with the list</u> the National Taxpayer Advocate developed? (SHOW LIST) <u>Are any responsibilities missing from the list</u>? Should any of the items be dropped from the list?
- 4. How did you <u>learn</u> about these responsibilities?

PROBE FOR: In school?

From your accountant?

From the IRS?

5. How would you like to be informed about your rights/responsibilities as a Taxpayer?

**PROBE FOR:** Via a Printed brochure

Online

Posters in Federal buildings or post offices

Mailed to you In person

Something else - capture these responses

6. What format is best for you to learn about your Taxpayer rights/responsibilities?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

#### **INTRODUCTION OF PUB 1**

<u>READ</u>: We have talked about Taxpayers' rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about their rights. One method used to provide information is by a publication such as this. HAND OUT GENERIC PUBLICATION 1. Please take a few minutes to review this document.

- 7. <u>We will refer to this publication as Pub 1</u>. Now that you've had a chance to review it, what would you say is the <u>purpose of Pub 1</u>?
- 8. <u>AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:</u> Pub 1 is a <u>legal notice</u>. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE) Was this apparent from reading the publication?
- 9. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their rights</u>? How do you think the <u>rights</u> should be ordered in the list?
- 10. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their responsibilities</u>? How do you think the <u>responsibilities</u> should be ordered in the list?
- 11. Is it effective in explaining Taxpayers' rights and responsibilities? Why? Why not?
- 12. How do you think this publication would <u>impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?</u>
- 13. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1 <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?
- 14. Do you think the Publication provides <u>too little information</u>, <u>enough information</u>, <u>or too</u> much information?

**PROBE FOR:** Does it include the appropriate number of rights in the list?

What about the number of responsibilities?

What information would you <u>drop</u> from the existing Pub, or what information would you include that is not included now?

15. What are the <u>strengths</u> of this document?

**PROBE FOR:** Does it provide the appropriate amount of detail?

Was It easy to understand?

Was it written at the appropriate level? How did you feel about the design/layout? What about the length of the document? 16. How could IRS make this publication more effective and easier to understand?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Making it easy to understand?

Making sure it is written at the appropriate level?

What about the design/layout?

What about the length?

17. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?

18. When would you like to learn about your rights as a Taxpayer? How about your responsibilities?

**PROBE FOR:** Do you think it is important to receive this pub at a specific time? When?

Before you need to use them

When you have a tax problem you are trying to resolve

When you meet with an IRS employee

Some other time

19. Overall, how would you <u>rate or grade</u> this publication? (USE SCHOOL GRADING SCALE OF A-F)

20. Please explain why you graded it this way.

# INTRODUCTION OF PUB 1E.

MODERATOR, READ: We have talked about your rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about some IRS processes. I am going to pass out another Publication product and ask you to look it over and make some suggestions for improving it. Please take a little time to review this document. You will notice that the first two pages contain the same information we just discussed so you can skip those pages and concentrate on the remaining pages in the publication. HAND OUT A COPY OF THIS SPECIFIC PUB (1E) VERSION TO EACH RESPONDENT, GIVING RESPONDENTS AMPLE TIME TO REVIEW IT.

- 21. We will refer to this publication as Pub 1E. Now that you've had a chance to review it, what would you say is the purpose of Pub 1E?
- 22. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Is publication effective in explaining what to expect from IRS if you face an Examination related to your taxes?

**PROBE WITH:** Why or why not?

23. Do you think the Publication provides too little information, enough information, or too much information?

PROBE WITH: What information would you drop from the existing Publication, or what information

would you include that is not included now?

24. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub <u>1E depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?

**PROBE WITH:** What suggestions do you have to improve the effectiveness of the publication?

25. After reviewing the publication, when would be the best time to provide Taxpayers with Pub 1E?

<u>READ</u>: Pub <u>1E</u> is provided to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or supplied by an IRS representative in the field.

- 26. Do you think it is <u>important to receive this pub at a specific time</u>? At <u>what other times</u> do you think providing the pub would be <u>helpful</u>?
- 27. In what other ways would you like to be informed about the IRS Examination process?

**PROBE WITH:** Via a Printed brochure

Online

Posters in Federal buildings or post offices

Mailed to you In person Over the phone

Something else - capture these responses

28. What format is best for you to learn about the IRS Examination process?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

## GENERAL IDEAS FOR MAKING PUB 1E BETTER.

- 29. How do you think this publication would <u>impact Taxpayers' understanding of IRS processes</u>, and the likelihood that they would uphold their responsibilities?
- 30. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 31. How well does it explain what to expect from the Examination process?
- 32. What are the strengths and weaknesses of this document?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Being it easy to understand?

Being written at the appropriate level?

What about the design/layout?

What about the length?

- 33. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 34. Please explain why you graded it this way.
- 35. Do you have any <u>final ideas</u> on how Pub <mark>1E</mark> could be improved upon, or made easier to understand and more useful to Taxpayers?

#### **WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF THERE ARE ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)



## TAS's Publications 1 AND 1E Focus Group Study Among PREPARERS - SCREENER

RUSSELL # TBD

Date TBD

PAGE 1

PAF	RTICIPANT NA	ME							
GRO	OUPS, COMPOS	ITION, CITY, AND DATE	ES & TIMES:						
Gro	up #1	Tax Preparers	City TBD		Dat	e & Time TI	3D		1
Gro	up #2	Tax Preparers	City TBD		Dat	e & Time TI	3D		2
Gro	up #3	Tax Preparers	City TBD		Dat	e & Time TI	3D		3
Gro	up #4	Tax Preparers	City TBD		Dat	e & Time TI	3D	•••••	4
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				<u>Disc</u>	NA	<u>Unavail</u>	Ref	NQ	Comp
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6 7 8	DATE:	TIME:	(am) (pm) (am) (pm)		2	3	4	5	6

RESPONDENTS IN THIS STUDY WILL BE DRAWN FROM A LIST OF PREPARERS PROVIDED BY TAS. TO ASSURE THAT ALL PARTICIPANTS ARE QUALIFIED A-N-D WILLING TO TALK OPENLY ABOUT THE ISSUES IN THIS STUDY, SCREENING QUESTIONS WILL BE ASKED AS FOLLOWS. AFTER REACHING A POTENTIAL PARTICIPANT, INTRODUCE YOURSELF WITH: Hello, I am \_\_\_\_\_\_ of Russell Research, an independent national survey research firm. The Internal Revenue Service has asked us to contact Tax Preparers in your area about participation in a focus group research study. In this study, we will ask 8-10 Tax Preparers like you to come in and discuss the rights and responsibilities of your clients. If you are eligible for this study, you would receive \$75 at the end of the discussion as a way of thanking you for your help in the research.

1. Would you be interested in participating in this focus group discussion?

Yes (CONTINUE SCREENING)...1 ...20
No (THANK, CLOSE & TALLY)....2

(<u>IF RESPONDENT AGREES TO PARTICIPATE</u>, <u>CONTINUE WITH...</u>) Let me ask a few questions to see if you are eligible for this group discussion.

2.	Which of the following best describes you and <u>t</u>	he focus of your work? Are you primarily?	
	A Professional Tax Preparer	1	
	A Financial Planner, With Tax Preparation Bei	ng Just <u>One</u> of Your Services2	
	An Accountant or CPA with Tax Preparation B	eing Just One of Your Services3	
	Or, Some Other Type of Professional with Tax	Preparation Being Just One of Your Services4	
	(SPECIFY: What Type Of Profession?)	X	
3.	How many years of experience do you have pre	eparing Federal Income Tax Returns or representing	
<b>J.</b>	Taxpayers before the IRS? (READ CHOICES AS SHOW!		
		Less Than 3 Years1	•••
		3-4 Years2	
		5-9 Years3	
		10-19 Years4	
		20 Years or More5	
4.		ork alone as an independent, do you work with a	
	firm, or do you work both as an independent ar		
		Work Alone As an Independent1	
		Work With a Firm2	
		Both as an Independent & With a Firm3	
5.	IF PUNCUES 2.2 TO OA ASK OF, In total including w	ourself, approximately <u>how many employees work</u>	
J.	for your firm at all of its locations in the U.S.?	bursen, approximately <u>now many employees work</u>	
	ior your min at an or its rotations in the olse.	Total Employees Working For Firm	•••
	annual Business Returns and Individual Returns	- do you personally prepare each year?  Total Federal Returns Prepared By Respondent	
		· · · · · · · · · · · · · · · · · · ·	
7.	ASK ALL: Would you be willing to talk about Tax involves 8-10 other Tax Preparers who will be tax	rpayer rights & responsibilities in a discussion that alking about the same subject?	
	Yes (CONTINUE SCREENING	)1	
	No (END SCREENING, THAN	K, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS)2	
	NEED TO GET A MIX OF "SIZE OF BUSINESS" (SMALL BUSINESSES [50+ employees] FROM Q5). IF THIS MIX IS B	[1-19 employees], MEDIUM [20-49 employees] AND LARGE BEING ACHIEVED, CONTINUE WITH INVITATION BELOW.	
INIVIT	ATION TO GROUP: We'd like you to join us along	with other Tax Preparers, in a 90 minute group	
		ou and 8-10 other Tax Preparers would come to our	
	· · · · · · · · · · · · · · · · · · ·	pend about an hour and a half with us, discussing	
		ion is voluntary, and as a thank-you for taking the	
		end of the group discussion. Will you join us in this	
grou	p discussion?	4	
		UIT AND OMB COMMENTS)	•••
	No (END SCREENING, THAN	K, CLOSE & TALLY)2	
<u>OMB</u>	<b>COMMENTS:</b> Thank you for agreeing to participate	in the study. We are required by law to report to	
you t	the OMB (Office of Management and Budget) Co	ontrol Number for this public information request.	
That	number is 1545-1432. In addition, if you have	any comments on ways to improve this research	
-		the address? (IF YES, ADDRESS IS) IRS Tax Products	
Coor	dinating Committee, SE:W:CAR:MP:T:T:SP, 1111 C	onstitution Ave. NW, Washington, DC 20224.	

# TAS's Publications 1 AND 1E Focus Group Study Among PREPARERS - MODERATOR'S GUIDE

**DATES OF THESE FOCUS GROUPS: TBD** 

**IRS TASK ORDER #27** 

- Moderator's Introduction & Ground Rules: Hello, I'm (MODERATOR), working with Russell Research. Thank you for joining us for this discussion. Throughout the time we're together here, please remember that this is a free-flowing discussion in which there are no wrong answers. We are looking for your unique and honest point of view. We want to have an open discussion in which every one of you participates spontaneously, so let's all talk as we have something to say, but also be respectful of others as they try to talk too.
- Disclosure: Our 90-minute discussion will be audio and video taped, with a one-way mirror behind me and with colleagues observing and listening to our discussion. Your participation is voluntary and 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 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.

## WARM-UP

 First, let's go around the room and introduce ourselves. Tell us your first name only and the general area in which you live. Also, please tell us a bit about yourself and your professional work related to taxes and tax preparation.

## **STATEMENT OF OBJECTIVES**

• All of you were invited here today because you are Tax Preparers as well as being Taxpayers and because you assist other Taxpayers with their tax obligations. We all have certain rights as Taxpayers, and our discussion will center on that.

### **GENERAL QUESTIONS ABOUT THE RIGHTS OF FEDERAL TAXPAYERS**

<u>READ</u>: The IRS's National Taxpayer Advocate, who is responsible for the division of the IRS available to help Taxpayers who cannot resolve issues with IRS through normal channels, developed the following document which includes <u>a list of rights concerning Federal income taxes and the IRS</u>. She <u>believes all Taxpayers have these rights</u>.

Please take the time to review the list of rights and let's discuss it briefly.

- 1. First, what <u>rights</u> do you think citizens and other Taxpayers have concerning their <u>Federal individual income taxes</u>? Do you agree with the list the National Taxpayer Advocate developed? (SHOW LIST) Are any rights missing from the list? Should any of the items be <u>dropped</u> from the list?
- 2. How did you <u>learn</u> that Taxpayers have rights?

**PROBE FOR:** In school?

From the IRS?

Researching tax law?

## QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

<u>READ</u>: The National Taxpayer Advocate also believes all Taxpayers have certain <u>responsibilities or obligations pertaining to Federal income taxes</u>. Please review this list and we will discuss these as well.

- 3. What <u>responsibilities</u> do you think citizens and other Taxpayers like yourselves have concerning their <u>Federal individual income taxes</u>? Do you <u>agree with the list</u> the National Taxpayer Advocate developed? (SHOW LIST) <u>Are any responsibilities missing from the list</u>? Should any of the items be dropped from the list?
- 4. How did you <u>learn</u> about these responsibilities?

**PROBE FOR:** In school?

From the IRS?

Researching tax law?

- 5. Do your <u>clients ask</u> about their <u>rights as Taxpayers</u>? Do they <u>ask about their responsibilities</u>?
- 6. Do you think most people <u>are aware of</u> their rights as Taxpayers? Are there any specific rights or responsibilities you think Taxpayers are <u>not aware of</u>?
- 7. Do you think they <u>understand</u> the <u>meaning</u> of their <u>rights</u>? <u>Responsibilities</u>?
- 8. How do you educate your clients about their rights as Taxpayers? Their responsibilities?
- 9. Do you explain Taxpayers' responsibilities at the same time you explain Taxpayer <u>rights</u>? Do you <u>refer your clients to Pub 1</u>? <u>Why</u> or why <u>not</u>?
- 10. When is the best time to teach your clients about their <u>rights</u> as a Taxpayer? How about their <u>responsibilities</u>?

**PROBE FOR:** Before they need to use them

When they have a tax problem you are trying to resolve

## **INTRODUCTION OF PUB 1**

READ: We have talked about Taxpayers' rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about their rights. One method used to provide information is by a publication such as this. HAND OUT GENERIC PUBLICATION 1. Please take a few minutes to review this document.

- 11. We will refer to this publication as Pub 1. Now that you've had a chance to review the document, what would you say is the purpose of Pub 1?
- 12. <u>AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:</u> Pub 1 is a <u>legal notice</u>. How many of you are aware of this? (SHARE THE LEGISLATIVE LANGUAGE) Was this apparent from reading the publication?

**PROBE**: Are your clients aware of this?

- 13. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their rights</u>? How do you think the <u>rights</u> should be ordered in the list?
- 14. Do you think Pub 1 is <u>effective</u> in <u>advising Taxpayers of their responsibilities</u>? How do you think the responsibilities should be ordered in the list?
- 15. Is it effective in explaining Taxpayers' rights and responsibilities? Why? Why not?
- 16. How do you think this publication would <u>impact Taxpayers' understanding of, and the</u> likelihood that they would uphold their responsibilities?
- 17. We'd like your point of view on this specifically: In your opinion, does the <u>effectiveness</u> of Pub 1 <u>depend</u> on a Taxpayer's <u>income level</u>, or <u>cultural</u> or <u>educational background</u> or <u>something else</u>? <u>If so, how do you think these factors impact the effectiveness</u> of the publication?
- 18. Do you think the Publication provides <u>too little information</u>, <u>enough information</u>, <u>or too</u> much information?

**PROBE FOR:** Does it include the appropriate number of rights in the list?

What about the number of responsibilities?

What information would you <u>drop</u> from the existing Pub, or what information would you include that is not included now?

19. What are the strengths of this document?

**PROBE FOR:** Does it provide the appropriate amount of detail?

Was It easy to understand?

Was it written at the appropriate level?

**GUIDE PAGE 4** 

20. How could IRS make this publication more effective and easier to understand?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Making it easy to understand?

Making sure it is written at the appropriate level?

What about the design/layout?

What about the length?

- 21. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 22. How would you use this publication? How about your clients?

**PROBE FOR:** To learn about rights and responsibilities

As a reminder

As reference material

23. When do you think your <u>clients would like to learn about their rights as a Taxpayer</u>? How about their <u>responsibilities</u>?

**PROBE FOR:** Do you think it is important to receive this pub at a specific time? When?

Before they need to use them

When they have a tax problem they are trying to resolve

When they meet with an IRS employee

Some other time

- 24. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 25. Please explain why you graded it this way.

# INTRODUCTION OF PUB 1E.

MODERATOR, READ: We have talked about your rights and responsibilities related to income taxes. The IRS developed some publications to inform Taxpayers about some IRS processes. I am going to pass out another Publication product and ask you to look it over and make some suggestions for improving it. Please take a little time to review this document. You will notice that the first two pages contain the same information we just discussed so you can skip those pages and concentrate on the remaining pages in the publication. HAND OUT A COPY OF THIS SPECIFIC PUB (1E) VERSION TO EACH RESPONDENT, GIVING RESPONDENTS AMPLE TIME TO REVIEW IT.

26. We will refer to this publication as Pub 1E. Now that you've had a chance to review it, what would you say is the purpose of Pub 1E?

27. AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH: Is publication effective in explaining what clients should expect from IRS if they face an Examination related to their taxes?

PROBE WITH: Why or why not?

28. Do you think the Publication provides too little information, enough information, or too much information?

PROBE WITH: What information would you drop from the existing Publication, or what information

would you include that is not included now?

29. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1E depend on a Taxpayer's income level, or cultural or educational background or something else? If so, how do you think these factors impact the effectiveness of the publication?

What suggestions do you have to improve the effectiveness of the publication? **PROBE WITH:** 

30. After reviewing the publication, when would be the best time to provide Taxpayers with Pub 1E?

**READ:** Pub 1E is provided to Taxpayers when they are first contacted by the IRS, either in the mail with a notice, or supplied by an IRS representative in the field.

- 31. Do you think it is important to receive this pub at a specific time? At what other times do you think providing the pub would be <u>helpful</u>?
- 32. In what other ways do you think your clients would like to be informed about the IRS **Examination** process?

Via a Printed brochure PROBE WITH:

> On-line **Poster**

Mailed to Taxpayers Mailed to you In person

Over the phone

Something else - capture these responses

33. What format is best for your clients to learn about the IRS Examination process?

**PROBE FOR:** A text format

A graphics format

A detailed format with text and graphics A question & answer (Q&A) format Do you have any color preferences? Any preferences about the length?

## **GENERAL IDEAS FOR MAKING PUB 1E BETTER.**

- 34. How do you think this publication would <u>impact Taxpayers' understanding of IRS processes</u>, and the <u>likelihood that they would uphold their responsibilities</u>?
- 35. What <u>impression</u> do you think this publication will <u>make on Taxpayers</u>? Do you think this would give Taxpayers the sense that they have entered into a "fair deal" with the IRS? Do you think it would affect voluntary compliance with tax laws?
- 36. How well does it explain what to expect from the Examination process?
- 37. What are the strengths and weaknesses of this document?

**PROBE FOR:** In terms of providing the appropriate amount of detail?

Being it easy to understand?

Being written at the appropriate level?

What about the design/layout?

What about the length?

- 38. Overall, how would you rate or grade this publication? (USE SCHOOL GRADING SCALE OF A-F)
- 39. Please explain why you graded it this way.
- 40. Do you have any <u>final ideas</u> on how Pub <u>1E</u> could be improved upon, or made easier to understand and more useful to Taxpayers?

### **WRAP-UP**

Before we close, I want to speak with my colleagues observing our discussion and see if they have any further questions for you. (GO TO BACK ROOM/VIDEO STREAMER AND SEE IF THERE ARE ANY FURTHER QUESTIONS AND INSERT THEM HERE.)

(THEN CLOSE WITH...) I want to thank you for your thoughts and comments today. Before we close, I want to give everyone one last opportunity to share any additional feedback you may have about what we've talked about here today. (GO AROUND THE ROOM ONE MORE TIME.)