



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

RESPONDENT INFO

PARTICIPANT NAME _____

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Taxpayers.....City TBD.....Date & Time TBD.....1 ...09
Group #2.....Taxpayers.....City TBD.....Date & Time TBD.....2
Group #3.....Taxpayers.....City TBD.....Date & Time TBD.....3
Group #4.....Taxpayers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-____) _____

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

Table with 10 rows and 8 columns: DATE, TIME, (am) (pm), Disc, NA, Unavail, Ref, NQ, Comp. Includes page numbers 10-19.

INTERVIEWER _____

RESPONDENTS IN THIS STUDY WILL BE DRAWN FROM AN RDD SAMPLE PROVIDED BY RUSSELL. 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 Taxpayers in your area about participation in a 90 minute focus group research study. In this study, we will ask 8-10 Taxpayers like you to come in and discuss your rights and responsibilities as a Taxpayer. However, you will not have to talk about your personal financial information. 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

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

- 2. For the record, are you male or female? (CIRCLE ANSWER BELOW.)
RECRUIT A MIX OF GENDER FOR EACH GROUP
Male.....1 ...21
Female.....2

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.

3. Within the past 3 years, did you hire a professional to complete your Federal income tax return?
 Yes (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...22
 No.....2

4. Within the past 3 years, did you hire a professional to represent you before the IRS such as posing inquiries with the IRS?
 Yes (QUALIFY AS "REPRESENTATIVE").....1 ...23
 No.....2

5. **IF "NO" TO Q3, ASK:** Within the past 3 years, did you personally complete your tax return, or have a friend or family member complete it for you?
 Yes (QUALIFY AS "SELF PREPARED").....1 ...24
 No.....2

6. **IF "NO" TO Qs 3-4-5, ASK:** You indicated that you did not hire a professional and did not complete your Federal income tax yourself in the past 3 years. Who completed your Federal income tax for you?
 Hired A Professional (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...25
 I, Friend or Family Completed For Me (QUALIFY AS "SELF PREPARED").....2
 I Did Not File My Federal Income Tax Return
 (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....3

7. **ASK ALL:** Would you be willing to talk about Taxpayer rights & responsibilities, as well as review related publications, in a discussion that involves 8-10 other Taxpayers who will be talking about the same subject?
 Yes (CONTINUE SCREENING).....1 ...26
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

(IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL PREPARER", "REPRESENTATIVE" OR "SELF PREPARER", NEED TO GET A MIX OF "PROFESSIONAL PREPARER", "REPRESENTATIVE" & "SELF PREPARER". IF A MIX ACHIEVED, CONTINUE WITH INVITATION. IF NOT, THANK THEM FOR THEIR TIME AND DO NOT RECRUIT.)

Professional Preparer.....1 ...27
 Representative.....2
 Self Preparer.....3

INVITATION TO GROUP: We'd like you to join us, along with other Taxpayers, in a group discussion of Taxpayers' rights and responsibilities and associated documents. You and 8-10 other Taxpayers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing rights and responsibilities. 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 join us in this group discussion?

Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...28
 No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB 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 1545-1349. 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.
- **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 rights do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? 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 dropped from the list?
2. How did you learn that Taxpayers have rights?

PROBE FOR: In school?
From your accountant?
From the IRS?

QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

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

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

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.

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 purpose of Pub 1?
8. **AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:** Pub 1 is a legal notice. 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 effective in advising Taxpayers of their rights? How do you think the rights should be ordered in the list?
10. Do you think Pub 1 is effective in advising Taxpayers of their responsibilities? How do you think the responsibilities 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 impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?
13. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1 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?
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 drop from the existing Pub, or what information would you include that is not included now?

15. 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?

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 impression do you think this publication will make on Taxpayers? 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 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 effectiveness of Pub **1A** 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?

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?

READ: 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.

26. 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 helpful?

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 format 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 impact Taxpayers' understanding of IRS processes, and the likelihood that they would uphold their responsibilities?
30. What impression do you think this publication will make on Taxpayers? 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 final ideas on how Pub **1A** 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

RESPONDENT INFO

PARTICIPANT NAME _____

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Tax Preparers.....City TBD.....Date & Time TBD.....1 ...09
- Group #2.....Tax Preparers.....City TBD.....Date & Time TBD.....2
- Group #3.....Tax Preparers.....City TBD.....Date & Time TBD.....3
- Group #4.....Tax Preparers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (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	...10
2	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...11
3	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...12
4	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...13
5	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...14
6	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...15
7	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...16
8	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...17
9	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...18
10	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...19

INTERVIEWER _____

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

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) 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 ...21
 - A Financial Planner, With Tax Preparation Being Just One of Your Services.....2
 - An Accountant or CPA with Tax Preparation Being Just One of Your Services.....3
 - Or, Some Other Type of Professional with Tax Preparation Being Just One of Your Services.....4
 - (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 Years.....1 ...22
 - 3-4 Years.....2
 - 5-9 Years.....3
 - 10-19 Years.....4
 - 20 Years or More.....5

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 Independent.....1 ...23
 - Work With a Firm.....2
 - Both as an Independent & With a Firm.....3

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 total FEDERAL Income Tax Returns - 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).....1 ...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.

INVITATION TO GROUP: We'd like you to join us, along with other Tax Preparers, in a group discussion of Taxpayer's rights and responsibilities. You and 8-10 other Tax Preparers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing Taxpayer's rights and responsibilities. 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 join us in this group discussion?

- Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...26
- No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB 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.

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

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 rights do you think citizens and other Taxpayers have concerning their Federal individual income taxes? 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 dropped from the list?

2. How did you learn that Taxpayers have rights?

PROBE FOR: In school?
From the IRS?
Researching tax law?

QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

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

3. What responsibilities do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? Do you agree with the list the National Taxpayer Advocate developed? **(SHOW LIST)** Are any responsibilities missing from the list? Should any of the items be dropped from the list?

4. How did you learn about these responsibilities?

PROBE FOR: In school?
From the IRS?
Researching tax law?

5. Do your clients ask about their rights as Taxpayers? Do they ask about their responsibilities?

6. Do you think most people are aware of their rights as Taxpayers? Are there any specific rights or responsibilities you think Taxpayers are not aware of?

7. Do you think they understand the meaning of their rights? Responsibilities?

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 rights 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

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. **AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:** Pub 1 is a legal notice. 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 effective in advising Taxpayers of their rights? How do you think the rights should be ordered in the list?

14. Do you think Pub 1 is effective in advising Taxpayers of their responsibilities? 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 impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?

17. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1 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?

18. 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 drop 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?

How did you feel about the design/layout?
What about the length of the document?

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 impression do you think this publication will make on Taxpayers? 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 clients would like to learn about their rights as a Taxpayer?
How about their responsibilities?

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 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 **1A** 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?

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?

READ: 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 important to receive this pub at a specific time? At what other times do you think providing the pub would be helpful?

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 impact Taxpayers' understanding of IRS processes, and the likelihood that they would uphold their responsibilities?

35. What impression do you think this publication will make on Taxpayers? 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 final ideas on how Pub 1A 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

RESPONDENT INFO

PARTICIPANT NAME _____

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Taxpayers.....City TBD.....Date & Time TBD.....1 ...09
Group #2.....Taxpayers.....City TBD.....Date & Time TBD.....2
Group #3.....Taxpayers.....City TBD.....Date & Time TBD.....3
Group #4.....Taxpayers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-____) _____

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

Table with 10 rows and 8 columns: DATE, TIME, (am) (pm), Disc, NA, Unavail, Ref, NQ, Comp. Includes a final column for page numbers (e.g., ...10, ...11).

INTERVIEWER _____

RESPONDENTS IN THIS STUDY WILL BE DRAWN FROM AN RDD SAMPLE PROVIDED BY RUSSELL. 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 Taxpayers in your area about participation in a focus group research study. In this study, we will ask 8-10 Taxpayers like you to come in and discuss your rights and responsibilities as a Taxpayer. However, you will not have to talk about your personal financial information. 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

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

- 2. For the record, are you male or female? (CIRCLE ANSWER BELOW.)
RECRUIT A MIX OF GENDER FOR EACH GROUP
Male.....1 ...21
Female.....2

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.

3. Within the past 3 years, did you hire a professional to complete your Federal income tax return?
 Yes (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...22
 No.....2

4. Within the past 3 years, did you hire a professional to represent you before the IRS such as posing inquiries with the IRS?
 Yes (QUALIFY AS "REPRESENTATIVE").....1 ...23
 No.....2

5. **IF "NO" TO Q3, ASK:** Within the past 3 years, did you personally complete your tax return, or have a friend or family member complete it for you?
 Yes (QUALIFY AS "SELF PREPARED").....1 ...24
 No.....2

6. **IF "NO" TO Qs 3-4-5, ASK:** You indicated that you did not hire a professional and did not complete your Federal income tax yourself in the past 3 years. Who completed your Federal income tax for you?
 Hired A Professional (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...25
 I, Friend or Family Completed For Me (QUALIFY AS "SELF PREPARED").....2
 I Did Not File My Federal Income Tax Return
 (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....3

7. **ASK ALL:** Would you be willing to talk about Taxpayer rights & responsibilities, as well as review related publications, in a discussion that involves 8-10 other Taxpayers who will be talking about the same subject?
 Yes (CONTINUE SCREENING).....1 ...26
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

(IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL PREPARER", "REPRESENTATIVE" OR "SELF PREPARER", NEED TO GET A MIX OF "**PROFESSIONAL PREPARER**", "**REPRESENTATIVE**" & "**SELF PREPARER**". IF A MIX ACHIEVED, CONTINUE WITH INVITATION. IF NOT, THANK THEM FOR THEIR TIME AND DO NOT RECRUIT.)

Professional Preparer.....1 ...27
 Representative.....2
 Self Preparer.....3

INVITATION TO GROUP: We'd like you to join us, along with other Taxpayers, in a 90 minute group discussion of Taxpayers' rights and responsibilities and associated documents. You and 8-10 other Taxpayers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing rights and responsibilities. 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 join us in this group discussion?

Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...28
 No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB 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 1545-1349. 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 **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.
- **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 rights do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? 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 dropped from the list?

2. How did you learn that Taxpayers have rights?

PROBE FOR: In school?
From your accountant?
From the IRS?

QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

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

3. What responsibilities do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? Do you agree with the list the National Taxpayer Advocate developed? **(SHOW LIST)** Are any responsibilities missing from the list? Should any of the items be dropped from the list?

4. How did you learn 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

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.

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 purpose of Pub 1?
8. **AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:** Pub 1 is a legal notice. 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 effective in advising Taxpayers of their rights? How do you think the rights should be ordered in the list?
10. Do you think Pub 1 is effective in advising Taxpayers of their responsibilities? How do you think the responsibilities 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 impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?
13. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1 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?
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 drop from the existing Pub, or what information would you include that is not included now?

15. 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?
 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 impression do you think this publication will make on Taxpayers? 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 effectiveness of Pub **1C** 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?

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?

READ: 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 important to receive this pub at a specific time? At what other times do you think providing the pub would be helpful?

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 format is best for you 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.

29. How do you think this publication would impact Taxpayers' understanding of IRS processes, and the likelihood that they would uphold their responsibilities?
30. What impression do you think this publication will make on Taxpayers? 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 final ideas on how Pub **1C** 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

RESPONDENT INFO

PARTICIPANT NAME _____

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Tax Preparers.....City TBD.....Date & Time TBD.....109
- Group #2.....Tax Preparers.....City TBD.....Date & Time TBD.....2
- Group #3.....Tax Preparers.....City TBD.....Date & Time TBD.....3
- Group #4.....Tax Preparers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (AC-____) _____

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

		Disc	NA	Unavail	Ref	NQ	Comp	
1	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...10
2	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...11
3	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...12
4	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...13
5	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...14
6	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...15
7	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...16
8	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...17
9	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...18
10	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...19

INTERVIEWER _____

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)...120
- No (THANK, CLOSE & TALLY)....2

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) 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 ...21
 - A Financial Planner, With Tax Preparation Being Just One of Your Services.....2
 - An Accountant or CPA with Tax Preparation Being Just One of Your Services.....3
 - Or, Some Other Type of Professional with Tax Preparation Being Just One of Your Services.....4
 - (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 Years.....1 ...22
 - 3-4 Years.....2
 - 5-9 Years.....3
 - 10-19 Years.....4
 - 20 Years or More.....5

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 Independent.....1 ...23
 - Work With a Firm.....2
 - Both as an Independent & With a Firm.....3

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 total FEDERAL Income Tax Returns - 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).....1 ...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.

INVITATION TO GROUP: We'd like you to join us, along with other Tax Preparers, in a group discussion of Taxpayer's rights and responsibilities. You and 8-10 other Tax Preparers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing Taxpayer's rights and responsibilities. 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 join us in this group discussion?

- Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...26
- No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB 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.

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

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 rights do you think citizens and other Taxpayers have concerning their Federal individual income taxes? 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 dropped from the list?

2. How did you learn that Taxpayers have rights?

PROBE FOR: In school?
From the IRS?
Researching tax law?

QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

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

3. What responsibilities do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? Do you agree with the list the National Taxpayer Advocate developed? **(SHOW LIST)** Are any responsibilities missing from the list? Should any of the items be dropped from the list?

4. How did you learn about these responsibilities?

PROBE FOR: In school?
From the IRS?
Researching tax law?

5. Do your clients ask about their rights as Taxpayers? Do they ask about their responsibilities?

6. Do you think most people are aware of their rights as Taxpayers? Are there any specific rights or responsibilities you think Taxpayers are not aware of?

7. Do you think they understand the meaning of their rights? Responsibilities?

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 rights 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

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. **AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:** Pub 1 is a legal notice. 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 effective in advising Taxpayers of their rights? How do you think the rights should be ordered in the list?

14. Do you think Pub 1 is effective in advising Taxpayers of their responsibilities? 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 impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?

17. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1 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?

18. 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 drop 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?

How did you feel about the design/layout?
What about the length of the document?

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 impression do you think this publication will make on Taxpayers? 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 clients would like to learn about their rights as a Taxpayer? How about their responsibilities?

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 effectiveness of Pub **1C** 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?

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?

READ: 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 important to receive this pub at a specific time? At what other times do you think providing the pub would be helpful?

32. In what other ways do you think your clients would like to be informed about 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 impact Taxpayers' understanding of IRS processes, and the likelihood that they would uphold their responsibilities?

35. What impression do you think this publication will make on Taxpayers? 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 final ideas on how Pub **1C** 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.)**

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.

3. Within the past 3 years, did you hire a professional to complete your Federal income tax return?
 Yes (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...22
 No.....2

4. Within the past 3 years, did you hire a professional to represent you before the IRS such as posing inquiries with the IRS?
 Yes (QUALIFY AS "REPRESENTATIVE").....1 ...23
 No.....2

5. **IF "NO" TO Q3, ASK:** Within the past 3 years, did you personally complete your tax return, or have a friend or family member complete it for you?
 Yes (QUALIFY AS "SELF PREPARED").....1 ...24
 No.....2

6. **IF "NO" TO Qs 3-4-5, ASK:** You indicated that you did not hire a professional and did not complete your Federal income tax yourself in the past 3 years. Who completed your Federal income tax for you?
 Hired A Professional (QUALIFY AS "PROFESSIONAL PREPARED").....1 ...25
 I, Friend or Family Completed For Me (QUALIFY AS "SELF PREPARED").....2
 I Did Not File My Federal Income Tax Return
 (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....3

7. **ASK ALL:** Would you be willing to talk about Taxpayer rights & responsibilities, as well as review related publications, in a discussion that involves 8-10 other Taxpayers who will be talking about the same subject?
 Yes (CONTINUE SCREENING).....1 ...26
 No (END SCREENING, THANK, CLOSE & TALLY, AND DO NOT RECRUIT TO FGS).....2

(IF YES ABOVE, AND QUALIFIED AS EITHER "PROFESSIONAL PREPARER", "REPRESENTATIVE" OR "SELF PREPARER", NEED TO GET A MIX OF "PROFESSIONAL PREPARER", "REPRESENTATIVE" & "SELF PREPARER". IF A MIX ACHIEVED, CONTINUE WITH INVITATION. IF NOT, THANK THEM FOR THEIR TIME AND DO NOT RECRUIT.)

Professional Preparer.....1 ...27
 Representative.....2
 Self Preparer.....3

INVITATION TO GROUP: We'd like you to join us, along with other Taxpayers, in a group discussion of Taxpayers' rights and responsibilities and associated documents. You and 8-10 other Taxpayers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing rights and responsibilities. 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 join us in this group discussion?

Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...28
 No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB 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 1545-1349. 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 rights do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? 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 dropped from the list?

2. How did you learn that Taxpayers have rights?

PROBE FOR: In school?
From your accountant?
From the IRS?

QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

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

3. What responsibilities do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? Do you agree with the list the National Taxpayer Advocate developed? **(SHOW LIST)** Are any responsibilities missing from the list? Should any of the items be dropped from the list?

4. How did you learn 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

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.

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 purpose of Pub 1?
8. **AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:** Pub 1 is a legal notice. 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 effective in advising Taxpayers of their rights? How do you think the rights should be ordered in the list?
10. Do you think Pub 1 is effective in advising Taxpayers of their responsibilities? How do you think the responsibilities 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 impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?
13. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1 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?
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 drop from the existing Pub, or what information would you include that is not included now?

15. 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?

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 impression do you think this publication will make on Taxpayers? 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 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 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?

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?

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.

26. 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 helpful?

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 impact Taxpayers' understanding of IRS processes, and the likelihood that they would uphold their responsibilities?
30. What impression do you think this publication will make on Taxpayers? 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 final ideas on how Pub 1E 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

RESPONDENT INFO

PARTICIPANT NAME _____

GROUPS, COMPOSITION, CITY, AND DATES & TIMES:

- Group #1.....Tax Preparers.....City TBD.....Date & Time TBD.....1 ...09
- Group #2.....Tax Preparers.....City TBD.....Date & Time TBD.....2
- Group #3.....Tax Preparers.....City TBD.....Date & Time TBD.....3
- Group #4.....Tax Preparers.....City TBD.....Date & Time TBD.....4

FG PARTICIPANT PHONE # FOR REMINDERS AND VERIFICATION (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	...10
2	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...11
3	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...12
4	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...13
5	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...14
6	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...15
7	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...16
8	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...17
9	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...18
10	DATE: _____	TIME: _____	(am) (pm)1	2	3	4	5	6	...19

INTERVIEWER _____

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

(IF RESPONDENT AGREES TO PARTICIPATE, CONTINUE WITH...) 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 ...21
 - A Financial Planner, With Tax Preparation Being Just One of Your Services.....2
 - An Accountant or CPA with Tax Preparation Being Just One of Your Services.....3
 - Or, Some Other Type of Professional with Tax Preparation Being Just One of Your Services.....4
 - (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 Years.....1 ...22
 - 3-4 Years.....2
 - 5-9 Years.....3
 - 10-19 Years.....4
 - 20 Years or More.....5

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 Independent.....1 ...23
 - Work With a Firm.....2
 - Both as an Independent & With a Firm.....3

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 total FEDERAL Income Tax Returns - 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).....1 ...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.

INVITATION TO GROUP: We'd like you to join us, along with other Tax Preparers, in a 90 minute group discussion of Taxpayer's rights and responsibilities. You and 8-10 other Tax Preparers would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing Taxpayer's rights and responsibilities. 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 join us in this group discussion?

- Yes (CONTINUE WITH RECRUIT AND OMB COMMENTS).....1 ...26
- No (END SCREENING, THANK, CLOSE & TALLY).....2

OMB 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.

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

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 rights do you think citizens and other Taxpayers have concerning their Federal individual income taxes? 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 dropped from the list?

2. How did you learn that Taxpayers have rights?

PROBE FOR: In school?
From the IRS?
Researching tax law?

QUESTIONS ABOUT RESPONSIBILITIES CITIZENS AND OTHER TAXPAYERS HAVE

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

3. What responsibilities do you think citizens and other Taxpayers like yourselves have concerning their Federal individual income taxes? Do you agree with the list the National Taxpayer Advocate developed? **(SHOW LIST)** Are any responsibilities missing from the list? Should any of the items be dropped from the list?

4. How did you learn about these responsibilities?

PROBE FOR: In school?
From the IRS?
Researching tax law?

5. Do your clients ask about their rights as Taxpayers? Do they ask about their responsibilities?

6. Do you think most people are aware of their rights as Taxpayers? Are there any specific rights or responsibilities you think Taxpayers are not aware of?

7. Do you think they understand the meaning of their rights? Responsibilities?

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 rights 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

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. **AFTER DISCUSSION ABOUT THE PURPOSE OF PUB 1, CONTINUE WITH:** Pub 1 is a legal notice. 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 effective in advising Taxpayers of their rights? How do you think the rights should be ordered in the list?

14. Do you think Pub 1 is effective in advising Taxpayers of their responsibilities? 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 impact Taxpayers' understanding of, and the likelihood that they would uphold their responsibilities?

17. We'd like your point of view on this specifically: In your opinion, does the effectiveness of Pub 1 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?

18. 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 drop 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?

How did you feel about the design/layout?
What about the length of the document?

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 impression do you think this publication will make on Taxpayers? 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 clients would like to learn about their rights as a Taxpayer? How about their responsibilities?

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?

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 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 helpful?

32. In what other ways do you think your clients would like to be informed about the IRS Examination 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 **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 impact Taxpayers' understanding of IRS processes, and the likelihood that they would uphold their responsibilities?

35. What impression do you think this publication will make on Taxpayers? 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 final ideas on how Pub 1E 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.)**