

**SCREENER GUIDE**  
**NOTICE 940(SP)**

Hello, my name is \_\_\_\_\_. I am calling on behalf of IFC Macro, a research and consulting firm in the Washington DC area. We are working with the Internal Revenue Service (IRS) to obtain feedback on a revised form they are developing. We are seeking participants for a focus group we are holding in [insert city].

***IF ASKED: (EACH INTERVIEWER WILL HAVE THIS INFORMATION)***

If respondents ask how their name was obtained, tell them their phone number was randomly selected from a list of individuals in the local calling area. If respondents are concerned about participating, tell them that our contract with the IRS specifically prohibits me from revealing their name or any information about them to the IRS or anyone else. Participation in this focus group will not affect your taxes or filing status.

*This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is 1545-1349. If you like, I can give you a name and address where you can send comments and questions regarding these time estimates or suggestions for making this process simpler.*

*Internal Revenue Service  
Tax Products Coordinating Committee  
1111 Constitution Ave, NW IR-6526  
SE:W:CAR:MP:T:T:SP  
Washington, DC 20024*

Your answers to these questions will be held completely Private by IFC Macro, meaning we will not provide your name or any identifying information to the IRS.

1. Are you bilingual?
  - Yes.
  - No (Terminate)
2. Do you speak Spanish?
  - Yes.
  - No (Terminate)
3. Are you able to read Spanish fluently?
  - Yes
  - No (Terminate)
4. How comfortable are you speaking and reading in English? (Please recruit a mix)

- Very comfortable
- Somewhat comfortable
- I am uncomfortable speaking or reading English
- I cannot read or speak English (Terminate)

5. Did you file a Form 1040, U.S. Individual Income Tax Return (Long Form), Form 1040A (Short Form) or Form 1040-EZ for tax year 2011?

- Yes
- No (Terminate)

6. Are you an employee who receives a W-2 or Form 1099 from an employer?

- Yes (Skip to question 8)
- No

7. Are you a self employed tax practitioner?

- Yes
- No (Terminate)

8. Into which of the following categories does your age fall? *May opt-out if they wish to.*

( ) less than 18.....

Terminate

- ( ) 18 to 33
- ( ) 34-44
- ( ) 45 to 64
- ( ) 65 and older

9. What was your filing status on your most recent tax return? [Read responses and check one]

- ( ) Single
- ( ) Married/jointly
- ( ) Head of household
- ( ) Widow/widower

10. Please identify your highest completed level of education. *[May opt-out if they wish to.]*

- ( ) Less than 9th grade
- ( ) 9th grade to 12th grade, no diploma
- ( ) High school graduate (or GED)
- ( ) Some technical or vocational school
- ( ) Technical or vocational school graduate

- Some college, no degree
- Associate Degree
- Bachelor's Degree
- Master's Degree
- Post-Master's Degree

So that we can be sure that all backgrounds are represented in our project, could you please tell me the race and ethnic origin you identify with [1 or more responses OK; may opt-out if they wish to].

**11.** Are you of Hispanic or Latino origin (ethbicity)?

- Yes (Skip to Question 14)
- No

**12.** What is your race? Please select one or more.

- White
- Black or African American
- Asian
- Native Hawaiian or Other Pacific Islander
- American Indian or Alaska Native

**13.** Which of these categories does your total annual household income fall into?

- Less than \$10,000
- \$10,000 but less than \$15,000
- \$15,000 but less than \$25,000
- \$25,000 but less than \$35,000
- \$35,000 but less than \$50,000
- \$50,000 but less than \$75,000
- \$75,000 but less than \$100,000
- \$100,000 or more

**14.** Record Gender—DO NOT ASK UNLESS UNABLE TO DETERMINE; may opt-out if they wish to.

- Female
- Male

Thank you for answering our questions. Based on your responses, we would like to invite you to participate in a focus group which will be held in [insert city] [insert

date] at [insert time]. The total time will be no more than 2 hours. We will provide everything that you need to participate in the focus group. Your participation is completely voluntary.

Are you willing to participate?

( ) Yes.....

.....Continue

( ) No.....

.....Terminate

I'm glad that you will be able to join us! We will provide you with a \$75 stipend for participating as well as a light meal and refreshments. At this point I need to collect some contact information from you. Then we will e-mail you a confirmation letter and directions to the facility.

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call *[insert recruiter contact and phone]* if this should happen. We look forward to having you participate on [insert day] at [insert time].

Do you have any questions?

Great! Thank you for your time and we will be in touch again the day of the focus group. Please remember to bring reading glasses if you use them.

#### TERMINATE TEXT

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the focus group requirements, we cannot extend you an invitation. Perhaps at a later time we can include you in a future focus group. Have a good *[day/evening]*.

## **Moderator's Guide**

### **Focus Group Moderator's Guide**

#### **Notice 940(SP)**

#### **Why do I have to provide a Form W-4 to my employer?**

## **INTRODUCTION**

Introduction of the moderator.

The purpose of the focus group is to get your input on the Notice 940 (SP) "Why do I have to provide a Form W-4 to my employer?"

Explanation of the purpose of the focus group approach—to explore in a semi-structured manner what people think about the issues.

- The group discussion of the issues often generates deeper insights than individual one-on-one interviews.
- A topic oriented discussion of issues allows the participants to identify the important dimensions that might be lost in a structured interview setting.
- It's interactive so that the participants can talk back to us—ask what we mean, tell us when a question doesn't make any sense, or means different things to different people.

## **BASIC GROUND RULES**

- Everything that you say here will be kept strictly private. We will use first names only and names will not be used in the report. You will remain anonymous and are free to tell me what you think.
- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: IRS Tax Products Coordinating Committee, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.
- We are audio-taping the meeting for use in preparing a report about findings. Your name will not be used in the report; but the tapes will help me remember the valuable input you give me to share with the Service.

*[Note to moderator: if anyone voices concern, also mention that the note taker cannot write as fast as participant's speak nor can you remember everything after traveling to the three different cities over several months.]*

- Because we are taping this meeting, I ask that you speak loudly and clearly. If I think you are speaking too softly to be heard on the tape, I will ask you to speak up.
- Please speak just one at a time so everyone has a chance to participate.
- Don't engage in side conversations—we need for everyone to hear what the others are saying and for everything that's said to be heard easily on the tape.
- Sometimes I'll go around the table and ask everyone for their input. At other times, I will just throw a topic open for general discussion.
- Participation—we need to get a full range of opinions, and we need everyone's participation. You are here to talk. I am here to listen. I am not an expert in tax law so I cannot answer questions that involve tax law represented in Notice 940(SP).
- No evaluation—there are no right and wrong answers. We expect differences in how people see things, and we need to know about these differences.
- Feel free to disagree or question each other. The purpose of a group session is that we learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.
- If you have a cell phone, please turn it off, or set it to vibrate. We don't want the group to be disturbed and we also need your full attention during the session.
- The session will last about two hours.

## INTRODUCTION OF PARTICIPANTS

Let's go around the table.

**Individual Filers:** Please introduce yourself (first name only, please) and tell us your nationality. Also tell us if you have filled out a W-4 Employee's Withholding Allowance Certificate for an employer.

**Tax Preparers:** Please introduce yourself (first name only, please) and tell us how many returns you prepare each year for your clients, what counties do your clients come from and your nationality.

The IRS has just revised the Notice 940 SP "Why do I have to provide a Form W-4 to my employer?" A W-4, Employee's Withholding Allowance Certificate, is a form that you complete to let your employer know how much withholding should be taken from your pay based on filing status and the number of exemptions. I will be asking you questions about 2 different translations of the Notice 940 (SP).

**Moderator: Hand out Version 1 of the translation of the Notice 940 (SP)**

The first thing I'm going to ask you to do is read a notice.

Then, I'm going to ask you some specific questions about the information contained within the notice.

Please take 15 minutes to read the notice. When the time is up, I will let you know so we can begin the discussion. There is a pad of paper and a pen next to you so you can write down any observations or questions you may have about the notice as you read it. If there are any words that are not understandable to you or appear out of context, please note that as well.

Do you have any questions before we begin?

**Moderator, please give the participants 15 minutes to read the notice and then begin the questioning.**

- What is your initial impression of Version 1 of the Notice 940(SP)?
- How easy is it to understand the language on Version 1 the Notice 940(SP)?
  - o Probe – Are there any words that are confusing?
  - o Probe – If there are words that are confusing can you suggest changes to make it easier to read?
- Now that you have read Version 1 of the Notice, do you think it would help you understand why you need to file a W-4?
  - o Probe – If not, what could we change in the Notice it make it easier to understand?
- Was there anything in the translation of this version of the Notice that made it difficult to read or understand?
  - o Probe: If so, can you provide suggestions for improving the wording to make the Notice easier to understand?

- What do you think about the order of information in Version 1 of the Notice?
  - o Probe: Please explain your response.
- Are there any sections of Version 1 of the Notice that are confusing to you or you had difficulty understanding as you read it?
  - o Probe: If so, what sections gave you problems?
- What did you think of the length of Version 1 of the Notice?
  - o Probe: Was it too long or too short?
- Is there anything you feel we could improve to make the Notice more understandable?
  - o Probe: Is there anything you particularly liked or disliked?
  - o Probe: If so, what and why?
- On a scale of 1 to 5, with 1 being very easy and 5 being very difficult, how easy or difficult was it for you to understand this Version 1 of the Notice?
  - o Probe: What was it about the Notice that led you to your decision?

***Moderator: Hand out the Version 2 of the translation of the Notice 940 (SP) and give the participants 10 – 15 minutes to read.***

- How easy is it to understand the language on Version 2 of the Notice 940(SP)?
  - o Probe – Are there any words that are confusing?
- Was there anything in the translation of Version 2 of the Notice that made it difficult to read or understand?
  - o Probe: If so, can you provide suggestions for improving the wording to make the Notice easier to understand?
- Are there any sections of Version 2 of the Notice that are confusing to you or you had difficulty understanding as you read it?
  - o Probe: If so, what sections gave you problems?
- Is there anything you feel we could improve in Version 2 of the Notice to make it more understandable?
  - o Probe: If so, what could be improved and explain how it could be improved?

- On a scale of 1 to 5, with 1 being very easy and 5 being very difficult, how easy or difficult was it for you to understand Version 2 of the Notice?
  - Probe: What was it about the Notice that led you to your decision?
- Now that you have seen both translated versions of the Notice which one do you prefer, Version 1 or Version 2?
  - Probe: What are the reasons you prefer that Version 1 or 2?

### ***False close***

*Explain that participants can discuss among themselves the answers while you check in with the observers to see if they have any addition questions they would like you to ask.*

### **Closing**

*Thinking about our discussion tonight, is there anything else you would like to share regarding the forms and instructions we looked at today.*

*Thank you very much for coming this evening, and for sharing your ideas with us—we really appreciate your time.*