

Screener Guide Publication 17

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]. Your participation is voluntary.

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 to the extent allowed by law by IFC Macro, meaning we will not provide your name or any identifying information to the IRS.

Screener Guide for Publication 17 Your Federal Income Tax (For Individuals)

- 1. Would you consider yourself to be fluent in English?
 Yes..... Continue
 No..... Terminate

For Tax Practitioners

- 2. Are you a tax professional? (individual who prepares 25 or more Federal tax returns each year)
 Yes..... Continue

No..... Terminate

3. Did you prepare at least Forms 1040, 1040A and/or 1040EZ for your clients for tax year 2011?

Yes..... Continue

No..... Terminate

4. Did you use Publication 17 in the last 12 months?

Yes..... Skip to Q 8

No..... Terminate

For Individuals

5. Did you file a federal tax return Form 1040 (Long Form), 1040 A or 1040EZ for tax year 2011?

Yes..... Continue

No..... Terminate

6. For the tax year 2011, did you use the Publication 17 to assist you in completing the form

Yes..... Continue

No..... Terminate

7. For the tax year 2011, how was your income tax return filed? (*Note to recruiter:* Try and recruit all paper and pencil filers, but if needed some respondents can have used software. Tax professionals can have used software.)

Self prepared using paper and pencil..... Continue

Self prepared using software..... Continue

Used a preparer..... Terminate

Not sure..... Terminate

For questions 8-13, recruit a mix of individuals

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 63
 65 and older
9. What was your filing status on your most recent tax return? [Read responses and check one]
 Single
 Married/jointly
 Married/separately
 Head of household
 Widow/widower
10. Please identify your highest completed level of education. [May opt-out if they wish to.]
 Some High School
 High School Diploma/GED
 Some College or Associate's Degree
 Bachelor's Degree
 Graduate or Professional Degree (M.D., J.D.)
11. Are you of Hispanic or Latino origin (ethnicity)?
 Yes
 No
12. What is your race? Please select one or more. Are you.... [ACCEPT MULTIPLE ANSWERS.]
 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? [May opt-out if they wish to.]
 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

INVITATION

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. We will provide you with a \$75 stipend for participating as well as a light meal and refreshments.

Are you willing to participate?

- Yes..... Continue
- No..... Terminate

I'm glad that you will be able to join us! At this point I need to collect some contact information from you. Then we will send you a confirmation letter and directions to the facility via e-mail.

Focus Group Moderator's Guide

Publication 17, Your Federal Income Tax (For Individuals)

Focus Groups

INTRODUCTION

Introduction of the moderator.

The purpose of the focus group is to get your input on Publication 17, Your Federal Income Tax (For Individuals).

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 Publication 17.
- 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 how you file your tax returns (e-file, mail, etc.).

Tax Preparers: Please introduce yourself (first name only, please) and tell us how many returns you prepare each year for your clients.

Part 1 Online vs. Paper Publication (40 minutes)

Currently IRS publications are created for printing and distribution. We also post these publications online for viewing and downloading in 2 formats (PDF and HTML).

1. How many of you have used our printed publications? **(Moderator: By show of hands, please take a count)**

2. Can you tell us what publications you have used in print format?

Probe: What are the publications you use most frequently in print format?
(Moderator: use flip chart to record pub numbers)

3. What are the reasons for obtaining the publication in print format?

Probe: Ease of use, Easy to read

4. How many of you have used our publications on line? **(Moderator: By show of hands, please take a count).**

5. Can you tell us what publications you have used in online format?

Probe:
What are the publications you use most frequently in an online format?

6. What were your reasons for obtaining the publication in an online format?

Probe:
Ease of use, Easy to read, Convenient to get, Faster than getting a paper document

7. Did you print/download the publication for viewing?

Probe:
If yes, did you print the entire publication or only the sections you needed?

Probe:
If no, what are some of the reasons you do not download the publication/pages?

IRS is considering a shift from printed and online versions of publications to online versions of publications only.

8. What are you thoughts and feelings about this possible change?

Probe:

What would be the impact on you if publications were only available online?

9. In what ways would you compensate for this change?

10. How would you feel about the change if you could download the publication in different formats and to your electronic devices, i.e. Kindle, IPAD, etc?

Probe:

Would using electronic devices make your transition to accessing publications online only easier?

11. Are there any other ways that the IRS can make your transition from paper to online publications easier?

12. What ways can the IRS communicate changes to the public about the proposed change from paper and online to online only?

Part 2 Publication 17 (40 minutes)

Now we would like to shift our conversation to Pub 17 – (**Your Federal Income Tax (For Individuals)**), our largest and most popular publication.

13. How many of you have used the Pub 17? (**Moderator, Please take a count**)

14. What do you like most about the Pub 17?

15. What do you like least about the Pub 17?

16. How often do you refer to Pub 17 while preparing your income taxes (or those of your clients if you are a practitioner)?

17. What Chapters-Topics do you use most often in the Pub 17?

18. What version of Pub 17 do you use, online or paper?
(**Moderator please take a count.**)

19. For those of you who use a paper version, what are the reasons you prefer a paper version of Pub 17?

20. For those of you who use an online version, what are the reasons you prefer an online version of Pub 17?

21. What are your reactions to the idea of a phase out from print to only an online version of Pub 17?

22. Would you be able to continue to prepare your returns (or those of your client, if a tax practitioner) if only an online version of Pub 17 was available?

Probe:

If not, what are the reasons you would not be able to prepare your return with an online version?

- ✚ The IRS is also considering redesigning Pub 17 to be more of a reference guide, meaning any duplicated material that is in both Pub 17 and in another publication would be removed from Pub 17. Pub 17 would refer you to specific topics and related publications needed for preparation of your tax return. For example, if you were using a “reference” paper version of Pub 17, you would need to also obtain other publications. If using the online “reference” version, hyperlinks would automatically link you to the needed publications.

23. Would this change affect the preparation of your individual tax return?

Probe:

If so, please let us know how this change would affect your tax preparation.

Probe:

How would you feel about having to get several publications instead of one Pub 17 to prepare your return?

- ✚ Another possibility is to include all the information from the 23 publications that feed or serve as a source into Pub 17. This would make Pub 17 a much larger publication, but all the information would be in one document.

24. How do you feel about this proposal?

25. In what format would you like to see this larger Publication 17? Print or Online?

(Moderator: Please take a count.)

26. What are ways that the IRS can communicate the proposed changes to the format of the Pub 17 if the decision is made to change the Pub 17 into a reference guide?

27. What are ways that the IRS can communicate the proposed changes to the format of the Pub 17 if the decision is made to change Pub 17 to include all the information from the 23 publications?

IRS is also looking at ways taxpayers' prefer to obtain forms, instructions and publications. I will ask you a few questions regarding that now.

1. How did you obtain federal tax forms, instructions, publications or other federal tax products for the most current tax year? *Please select all that apply.*

- Downloaded from the IRS web site
- Placed an order on the IRS web site
- Placed an order over the telephone
- Visited an IRS Office
- Picked them up at another location (such as a library or post office)
- Other _____
- Did not obtain any products (used a tax preparer or tax preparation software)

2. If you ordered federal tax products (online or by telephone), how would you rate your satisfaction with the IRS order and delivery process?

- 5 - Very satisfied
- 4 - Satisfied
- 3 –Neither Satisfied nor Dissatisfied
- 2 – Dissatisfied
- 1 - Very dissatisfied
- Did not order any federal tax products online or by telephone

If you were dissatisfied, please explain why. Be sure to include if the issue was related to placing the order **or** with the delivery. _____

3. How would you prefer to obtain federal tax forms, instructions, publications or other federal tax products in the future?

- Download from the IRS web site
- Place an order on the IRS web site
- Place an order by telephone
- Pick up at the IRS Office
- Pick up at another location (library, post office)
- Access through a mobile device (such as a smart phone, iPad or Kindle)
- Other _____



4. In your opinion, what would be the most important improvements that the IRS could implement in making federal tax products available to you?

5. How would you prefer to receive an account related notice or letter from the IRS?

- U.S. Postal Service Mail
- Email

6. What mobile device(s) do you currently have? *Please select all that apply.*

- Smart phone
- Tablet (a mobile computer that usually has a touch screen or pen-enabled interface)
- E-reader (a portable electronic device designed primarily for reading digital books, magazines, or documents)
- Laptop
- Other _____
- None

7. Do you plan to obtain a mobile device within the next year? If so, which one(s)?

- Smart phone
- Tablet
- E-reader
- Laptop
- Other _____

8. What, if any, social media do you use? *Please select all that apply.*

- Facebook
- YouTube
- Twitter
- Other _____
- None

IV. 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.

V. Closing

Thinking about our discussion tonight, is there anything else you would like to share regarding the Publication 17.

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