



2012 IRS Tax Preparer FGs re:
Registration of Preparers Screener

RESPONDENT INFO

RESPONDENT ID# _____ (1-5)

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

- East Rutherford Group #1.....Tax Preparer Non-Test Takers.....DATE TBD 6:30PM.....1 ...09
CITY TBD Group #1.....Tax Preparer Non-Test Takers.....DATE TBD 5:30PM.....2
CITY TBD Group #2.....Tax Preparer Non-Test Takers.....DATE TBD 7:30PM.....3

CITY _____ ST _____ ZIP _____

PHONE # (AC-____) _____

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

Table with 8 columns: DATE, TIME, (am) (pm), Disc, NA, Unavail, Ref, NQ, Comp. Rows 1-10.

INTERVIEWER _____

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

WHEN SCREENING FOR THE 3 TAX PREPARER GROUPS - AFTER REACHING A POTENTIAL RESPONDENT, INTRODUCE YOURSELF WITH:

Hello, I am _____ of Russell Research, an independent national research firm. The Internal Revenue Service has asked us to contact Tax Preparers in your area about participation in a research study. Let me assure you this is not a sales call. Your participation is voluntary and the information you provide will be kept private to the extent allowed by law. Will you take a moment to speak with me? (IF RESPONDENT AGREES TO PARTICIPATE CONTINUE WITH...)

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

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

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

2. Our records indicate that you prepared at least 20 Federal Tax Returns in early 2012 - for Tax Year 2011. Do you intend to prepare at least 20 Federal Tax Returns in early 2013 - for Tax Year 2012? (CIRCLE ANSWER BELOW.)

- Yes (CONTINUE TO OFFER).....1 ...24
No (THANK & DO NOT RECRUIT ANYONE CLAIMING NOT INTEND TO FILE 20+ RETURNS IN '12).....2

3. **INTERVIEWER:** Record age as indicated on the IRS-provided list.

| | | |
|---------------------|---|-------|
| Age Range TBD | 1 | ...25 |
| Age Range TBD..... | 2 | |
| Age Range TBD..... | 3 | |
| Age Range TBD..... | 4 | |
| Age Range TBD..... | 5 | |

4. **INTERVIEWER:** Record years spent preparing Federal Income Taxes as indicated on the IRS-provided list.

| | | |
|--|---|-------|
| Years Spent Preparing Federal Income Taxes Range TBD | 1 | ...26 |
| Years Spent Preparing Federal Income Taxes Range TBD..... | 2 | |
| Years Spent Preparing Federal Income Taxes Range TBD..... | 3 | |
| Years Spent Preparing Federal Income Taxes Range TBD..... | 4 | |
| Years Spent Preparing Federal Income Taxes Range TBD..... | 5 | |

5. **INTERVIEWER:** Record number of Federal Income Taxes prepared in 2012 as indicated on the IRS-provided list.

| | | |
|--|---|-------|
| Number of 2012 Federal Income Taxes Prepared Range TBD | 1 | ...27 |
| Number of 2012 Federal Income Taxes Prepared Range TBD..... | 2 | |
| Number of 2012 Federal Income Taxes Prepared Range TBD..... | 3 | |
| Number of 2012 Federal Income Taxes Prepared Range TBD..... | 4 | |
| Number of 2012 Federal Income Taxes Prepared Range TBD..... | 5 | |

PARTICIPATION OFFER: We'd like you to join us, along with other Tax Preparers, in a group discussion of efforts being made by the IRS to support Tax Preparers. To participate, you would come to our research facilities at (ADDRESS) on (DATE) at (TIME) and spend about an hour and a half with us, discussing these topics. Your participation is voluntary, the information you provide will be kept private to the extent allowed by law, and as a thank-you for taking the time to help us, and we'll have a \$75 check for you at the end of the group discussion. Will you help us?

CLOSING COMMENTS: Thank you for agreeing to participate in the study. We are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. 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



IRS Return Preparer Office (RPO)

Marketing Qualitative Research Among Tax Preparers re: Registration of Preparers

Focus Groups Among Registered Tax Return Preparer Non-Test Takers

DATE: Summer, 2012

RMR #: 12-07-225

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

I. Warm-up

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

II. IRS Return Preparer Exploratory Discussion

1. Today we're going to discuss the IRS Return Preparer Initiative. The purpose of this initiative is to improve taxpayer compliance and service by setting professional standards for and providing support to the tax preparation industry.
 - a. Have you heard of the IRS' Return Preparer Initiative before today?
 - b. How did you first hear about this initiative?
 - c. What do you understand the objective of this initiative to be?
 - d. How do you feel about this initiative?
 - e. Based on this information, do you support this initiative? Why or why not?
 - f. Do you think this initiative is necessary? Why or why not?

2. The multi-year phase-in effort of this initiative calls for certain paid tax return preparers (like yourselves) to pass a new competency test and to complete 15 hours of continuing education courses each year.

- a. Are you aware of this requirement to pass a competency test and take continuing education courses?
- b. How do you feel about these requirements?
- c. How did you first learn about these requirements?
- d. Do you have a preferred time of the year that you generally try to meet your continuing education requirements? Why that time of year?

3. Our records indicate that none of you have taken the required Registered Tax Return Preparer competency test yet.

- a. Do you intend to take this required competency test? Why not?
- b. When do you intend to take this required competency test (date/timeframe)? Why are you targeting that date/timeframe? (If not mentioned, probe for are you taking the summer off from tax preparation activities following the heavy tax filing period at the beginning of the year?)
- c. What are the primary reasons why you have not yet taken this required competency test?
- d. Are you at all concerned about preparing for this required competency test? Why/why not?
- e. As you may know, passing the three sections of the SEE (Special Enrollment Examination) which is a requirement to become an Enrolled Agent, is an alternative way to meet the Registered Tax Return Preparer competency test requirement. Would you consider taking the SEE instead of the Registered Tax Return Preparer competency test? Why/why not?

III. IRS Communications & Messaging Exploratory Discussion

1. **All paid tax return preparers who are required to take and pass the Registered Tax Return Preparer competency test have until December 31st, 2013 to do so.**
 - a. How do you think the IRS should address the concern that large numbers of tax preparers who need to meet this requirement may wait until late next year to take the test likely resulting in difficulties scheduling tests due to limits on seating capacity at testing centers?
 - b. The IRS is likely to use communications to promote a “test now” message to tax preparers like you. What methods or vehicles do you think would be most effective in communicating this message to paid tax preparers? Probe for email, facebook, advertising in industry publications, irs.gov website, etc.
2. **The IRS is also likely to start marketing those Registered Tax Return Preparers who have met all of their obligations by listing their credentials on the IRS.gov website.**
 - a. Were you aware that the IRS will begin publicizing the list of Registered Return Preparers (as well as CPSs, Enrolled Agents and Attorneys) on IRS.gov? What do you think about this?
 - b. Do you think taxpayers are likely to take advantage of this public database and review a potential tax preparer’s credentials before having them prepare their return? Why/why not?
 - c. Do you think tax preparers who are not listed in this public database would be at a competitive disadvantage? Why/why not?
 - d. What about if the IRS included information about this public database and the preparer requirement in communications to Taxpayers, do you think this would change how you feel about the importance of this program? Why/why not?
 - e. And what about if the IRS included information about this public database in communications to tax preparers, do you think this would make Registered Tax Return Preparer competency test more of a priority to tax preparers?

IV. CONCLUSION

1. **Do you have anything to add to what we’ve been discussing about the IRS’s Return Preparer Initiative program or more specifically the Registered Tax Return Preparer competency test?**

CLOSE & THANK.

IRS Return Preparer Office (RPO) Questionnaire – Telephone Interview Among Registered Tax Return Preparer Test Takers)

RESPONDENT INFORMATION

RESPONDENT ID#... ..1-5

SAMPLE TYPE: **RTRP Test Takers** (n=15 from IRS-provided list).....2 ...00

RECORD DATE, TIME & DISPOSITION OF EACH INTERVIEW ATTEMPT:

| | | Refused After One Attempt | Refused After Repeat Attempt | Referred To Another Person (Start Over) | Respondent Unavailable | Appointment Set | Partial Data Collected But Resp. Will Not Complete | Complete/All Data Collected | |
|-------------------|---|---------------------------|------------------------------|---|------------------------|-----------------|--|-----------------------------|-------|
| 1 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 2 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 3 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 4 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 5 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 6 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 7 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 8 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 9 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| 10 | DATE: _____ TIME: _____ (am) (pm) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | ...00 |
| INTERVIEWER _____ | | | | | | | | | ...00 |

Introduction

Hello, I'm _____ of Russell Research, an independent national research firm. The Internal Revenue Service would appreciate your participation in an important discussion about the IRS' Return Preparer Initiative. Your participation is voluntary. If you qualify and complete the discussion, we will send you a check for \$40, for your thoughts and opinions. Please also be assured that all of your responses in this discussion will be kept private to the extent allowed by law. During the discussion we will not ask for your firm's name, and your responses will not be linked to you or your firm. The interview should take about 30 minutes of your time. Will you participate? (IF "YES", GO TO Q1. IF "NO", ASK...)

- **May I schedule an appointment for a convenient day and time to call you back and conduct the discussion?** (IF "YES", RECORD APPOINTMENT TIME IN BOX ABOVE. IF "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., ASK...)
- **The IRS asks that you consider the importance of this discussion and would appreciate your time and help with it. Can we set an appointment for about a week from now to conduct the discussion?** (IF "YES", RECORD APPOINTMENT TIME IN BOX ABOVE. IF STILL "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., CLOSE WITH...)
- **Please know that this discussion is extremely important and that we are merely following Government procedures when we call on you again.** (MAKE ONLY ONE MORE ATTEMPT TO CONVERT THIS PERSON TO COMPLETION, THEN THANK THEM FOR THEIR TIME AND RECORD AS "REFUSED AFTER REPEAT ATTEMPTS" IN BOX ABOVE.)

The IRS is also likely to start marketing Registered Tax Return Preparers by listing their names on the IRS.gov website (as well as CPAs, Enrolled Agents and Attorneys).

16. Were you aware that the IRS is likely to start publicizing a list of those who are Registered Tax Return Preparers before today?

Yes.....

No.....

17. What do you think about this idea of a public database? (RECORD RESPONSE VERBATIM & PROBE FULLY.)

18. Do you think taxpayers are likely to take advantage of this public database and review a potential tax preparer's credentials before having them prepare their return?

Yes.....

No.....

22. What if the IRS included information about this public database and preparer requirements in communications to Taxpayers, do you think this would change how Tax Preparers feel regarding the importance of this program?

Yes.....
No.....

23. Why do/don't you think this would change how tax preparers feel regarding the importance of this program? (RECORD RESPONSE VERBATIM & PROBE FULLY.)

24. And what about if the IRS included information about this public database in communications to tax preparers, do you think this would make Registered Tax Return Preparer competency test more of a priority to tax preparers?

Yes.....
No.....

25. And finally, do you have anything to add to what we've been discussing about the IRS's Return Preparer Initiative program or more specifically the Registered Tax Return Preparer competency test? (RECORD RESPONSE VERBATIM & PROBE FULLY.)

26. **INTERVIEWER:** Record age as indicated on the IRS-provided list.

- Age Range TBD
- Age Range TBD.....
- Age Range TBD.....
- Age Range TBD.....
- Age Range TBD.....

27. **INTERVIEWER:** Record years spent preparing Federal Income Taxes as indicated on the IRS-provided list.

- Years Spent Preparing Federal Income Taxes Range TBD
- Years Spent Preparing Federal Income Taxes Range TBD.....
- Years Spent Preparing Federal Income Taxes Range TBD.....
- Years Spent Preparing Federal Income Taxes Range TBD.....
- Years Spent Preparing Federal Income Taxes Range TBD.....

28. **INTERVIEWER:** Record number of Federal Income Taxes prepared in 2012 as indicated on the IRS-provided list.

- Number of 2012 Federal Income Taxes Prepared Range TBD
- Number of 2012 Federal Income Taxes Prepared Range TBD.....
- Number of 2012 Federal Income Taxes Prepared Range TBD.....
- Number of 2012 Federal Income Taxes Prepared Range TBD.....
- Number of 2012 Federal Income Taxes Prepared Range TBD.....

That completes our discussion about this important topic. In order for us to send you the \$40 that we promised you for your participation in the discussion, we need to record your name and mailing address. Please be assured, none of this information will be shared with anyone or associated with any of the answers that you provided today.

Respondent Name _____

Mailing Address _____

City _____ State _____ Zip Code _____

Telephone Number (RECORD FROM LIST) _____