

**Attachment 1
Screener Guide Pub 523**

Hello, my name is _____. I am calling on behalf of ICF 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 by ICF Macro, meaning we will not provide your name or any identifying information to the IRS.

Screener Guide for Pub 523, Selling You Home

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 25 or more Form 1040s that included a sale of a home for your clients for tax year 2011?
- () Yes.....Skip to Q. 7
 - () No.....Terminate

For Individuals

4. Did you file a federal tax return Form 1040 (Long Form) for tax year 2011?
- () Yes.....Continue
 - () No.....Terminate

5. Did you use Publication 523, Selling Your Home to file your 2011 tax return?
- () Yes.....Continue
 - () No.....Terminate

6. 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 or IRS fillable form.....Continue

Self prepared using software.....Continue

Used a preparer.....Terminate

Not sure.....Terminate

For questions 8-13, recruit a mix of individuals

7. 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

8. 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

9. 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.)

10. Are you of Hispanic or Latino origin (ethnicity)?

- Yes
- No

11. 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

12. 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

13. 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.

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 send you a confirmation letter and directions to the facility via e-mail.

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 by phone on 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].

Appendix B: Focus Group Moderator's Guide

Pub 523, Selling Your Home

INTRODUCTION

Introduction of the moderator

Good evening. My name is <insert first name> and I will be your moderator for this session. I work for ICF Macro, a research firm located near Washington, DC. We have been hired by the Internal Revenue Service (IRS) to moderate this discussion. You have been invited here because the IRS is interested in hearing your opinions about a form the Tax Forms and Publications Division of the IRS is revising. We will be talking about Pub 523, Selling Your Home.

First, I would like to thank all of you for coming in tonight. Our discussion will take about two hours. Your comments and suggestions are very important to us and the IRS will make changes to Pub 523 based on comments from this focus group and others

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 four 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 Pub 523.
- 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. Please introduce yourself (first name only, please) and tell us how you file your tax reruns (e-file, mail, etc.).

Discussion:

Moderator: Please hand out the current version of Publication 523. Give participants 15 minutes to read and review the publication.

1. What do you think about the general look and layout of the publication?
Probe: Concerns and comments about print size, font type, layout, wording, etc.
2. What do you like about the publication?

3. What do you like least about the publication?
 - a. If there anything that gave you difficulties as you reviewed the publication, if so please explain the difficulties you had.
4. What types of changes would you make to make it clearer?
5. If you were to rate Pub 523, what rating would you give it on a scale of 1 to 5 with 1 being poor and 5 being excellent. *Moderator, please take a count.*

Moderator: Please hand out the revised version of Publication 523. Give them 15 minutes to read and review the publication.

6. What is your first impression of the redesigned Publication 523?
7. What do you think about the general look and layout of the publication?
Probe: Concerns and comments about print size, font type, layout, wording, etc
8. What do you like about the publication?
9. What do you like least about the publication?
 - a. If there anything that gave you difficulties as you reviewed the publication, if so please explain the difficulties you had.
10. What types of changes would you make to make it clearer?
11. If you were to rate Pub 523, what rating would you give it on a scale of 1 to 5 with being poor and 5 being excellent. *Moderator, please take a count.*
12. What would it take to make this publication a 5?
13. Now I am going to ask you what publication you prefer. Do you prefer the first Pub 523 I handed out or the second Pub 523? *Moderator: Please take a count.*

Probe: If you preferred the first Pub 523, what are some reasons you prefer it?
14. If you prefer the redesigned Pub 523 (version 2), what are some reasons you prefer it?

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 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*

Basic Confirming Script

For use on all confirmation calls or e-mails:

Hi, this is _____ calling from **[Facility Name]**. I am calling to confirm your attendance for your upcoming **[focus group]** that is taking place on **[Date/Time]**.

[Phone] Do you need directions to our facility? **[If yes, provide them]**
[E-mail] The directions to our facility are show below. **[Insert instructions]**

We would just like to remind you to please arrive at the facility at least 15 minutes early, so that you have enough time to sign-in, have something to eat, and be seated so that the group can start promptly.

If anything changes and you are either unable to make it, or have any other last minute questions, please do not hesitate to contact us at **[insert phone number]**. The dress code is business casual. Please remember to bring your glasses if you need them to read and your photo ID for identity verification purposes.

We look forward to seeing at the upcoming session. Thank you and have a great day.