

ATTACHMENT A: Participant Screener for ACA Toll-free Testing

Recruiting Goals

- Twelve focus groups to be conducted in person in four cities.
 - o Recruit total of 42 participants for each city.
 - o Recruit a mix of participants using questions 3-7 from the screener guide.

Recruiting criteria (from supplied recruitment pool)

- Taxpayer **or** spouse earned wages in calendar year 2013 **or** received a pension or annuity in 2013 for services performed as an employee of the U.S. Government or any U.S. state or local government
- At least 18 years of age
- Diverse in terms of age, gender, race/ethnicity, household income, filing status, education, and tax return preparation method
- Recruit for 90 minute session

Table 1: Focus Group Specifications

Location	Date	Time	# of Recruits
Atlanta	TBD	TBD	14
Atlanta	TBD	TBD	14
Washington, D.C.	TBD	TBD	14
Washington, D.C.	TBD	TBD	14
Denver	TBD	TBD	14
Denver	TBD	TBD	14
Austin	TBD	TBD	14
Austin	TBD	TBD	14

Participant Screener for ACA Toll-free Line Testing and Focus Groups

INTRODUCTION

Hello, my name is _____ and I am calling on behalf of [insert Contractor name]. We are conducting a paid study to gather feedback and opinions on IRS telephone scripts.

The study will consist of a focus group session on <date> in <city>. The session will last about 90 minutes, and we are offering both day and evening sessions for your convenience. If you are eligible and decide to participate, you will receive a \$75 honorarium. The focus group discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. Would you be interested in participating?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

[If YES above] I'd now like to ask a few questions to see if you meet the criteria that the focus group is looking for.

Screening Questions

1. In calendar year 2013, did you or your spouse or spouse earned wages or received a pension or annuity for services performed as an employee of the U.S. Government or any U.S. state or local government?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [day/evening].

2. Are there any children in your household who are...? [Check all that apply.]

- 18 or younger
- 19-23 and in college
- 19-23 and not in college
- No children present

3. Are you married?

- Yes
- No

4. What is the total annual income of your household? (Read list)

- Less than \$15,000Continue
- \$15,000 but less than \$25,000.....Continue
- \$25,000 but less than \$50,000.....Continue
- \$50,000 or more.....Continue

5. To which age group do you belong? (**Note to recruiters: Recruit mix of ages and genders.**)

- under 18 - Terminate: Thank you for your time. Have a good [day/evening].
- under 21
- 21-35
- 36-50
- 51-65
- 66+

6. Gender? (**Note to recruiter: Do not ask. Fill in using Name on record and their voice tone during the call. If not clear, leave blank.**)

- Female
- Male

7. Filing Status?

- Single
- Married Filing Joint
- Married Filing Separate
- Head of Household
- Widow/Widower

8. Tax Return Preparation Method?

- Self prepared paper
- Self prepared with off the shelf computer program
- Self prepared with online software
- Paid Preparer

INVITATION

Thank you for answering our questions. Based on your responses, you qualify for the focus group and usability testing session. We would like to invite you to take part in this study. The focus group will be held on <date/time> at <location>. You will receive a \$75 honorarium at the end of the session for participating.

7. Are you free at that time and are you willing to participate?

- Yes – Continue
- No – Terminate: Thank you for your time. Have a good [*day/evening*].

I'm glad that you will be able to join us! At this point I need to collect some contact information from you.

(Note: This information is required only as a part of this study. Your information is kept strictly private to the extent allowed by law. Your phone number is required only for a reminder call that will be made prior to the start of the research study).

- First name:
- Last name:
- Email:
- Daytime phone:
- Evening phone:
- Mailing Address:
- City:
- State:
- Zip Code:

Thank you. We are only inviting a few people, so if for some reason you are unable to participate, it is very important that you notify us as soon as possible so we can find someone else to take your place. Please call or email [*insert contact and phone, email*] if this should happen. We look forward to having you participate on [*insert appropriate date*].

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 about the time estimate associated with this study or suggestions on making this process simpler, you may write to the IRS. Would you like the address?

[If yes]

Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP,
1111 Constitution Ave. NW, Washington, DC 20224.

Thank you for your time. We will be in touch again the day before the session to confirm your attendance.

TERMINATE TEXT

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the requirements, we are not able to extend you an invitation. Perhaps we can include you in a future research session. Have a good [*day/evening*].

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study 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, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

ATTACHMENT B: Informed Consent Form

CONSENT FORM

The Internal Revenue Service (IRS) is conducting focus groups to gather feedback and opinions on taxpayer experiences with IRS telephone scripts.

You have been invited to participate in a 90 minute testing session and discussion with a representative of the IRS and other taxpayers like yourself. The IRS will be using these findings to improve its communications with taxpayers. Before you agree to join in this discussion, please review and consider the conditions listed below:

- Participation in this discussion is completely voluntary.
- Any questions you have will be answered before the discussion begins.
- The discussion will be audio and video taped.
- The information you give will be anonymous and your name will not be associated with your answers.
- Your name will not be used in any reports about this group and no quotes will be attributed to you.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason.
- Although we believe that participation in this focus group poses little or no risk to you, some people may feel a little anxious about the discussion.
- You will receive a \$75 honorarium as appreciation for your participation and time.
- Should you have any questions regarding this study, you may contact *[insert name, title]* at *[IRS/Contractor]*, at *[phone number]*.

Your signature below indicates that you understand the conditions stated above and agree to participate in this focus group. You will be given a copy of this consent to keep for your records.

Signature: _____ Date: _____

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. **The time estimated for your participation is 90 minutes.** If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, Washington, DC 20224.

Attachment C: Moderators Guide

Examining the Usability of the Affordable Care Act (ACA) Toll-Free Line Through Focus Groups and Comprehension Testing

Moderator Introductions

Hello. My name is _____ and I'm a researcher with the Internal Revenue Service and will be moderating today's discussion. Thank you for coming today to help us learn how we can improve the service and experience provided to taxpayers through its toll-free phone lines. We appreciate you taking the time to participate in this discussion.

With the new implementation of the Affordable Care Act (ACA), the IRS is working to provide relevant and necessary information to Taxpayers who have questions about changes.

The purpose of today's session is two-fold. First, we will be asking each of you to call the ACA toll-free line to gather information about specific topics which are based on the scenario you received at your seat. Secondly, we will follow that up with a discussion to gain insight into your experience using the toll-free line. Lastly, we will be asking you for some comments and suggestions for how we can improve the ACA toll-free line for future taxpayer use.

How many of you have ever participated in a focus group before today? For those of you who have not and as a refresher for those of you who have, we have a few ground rules that I would like to go over.

Disclosures

1. **OMB Number.** The OMB Control Number for this study is 1545-1349. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we have posted an address you can write to. We can also provide this address to you at the completion of our discussion.
2. **Privacy.** Everything that you say here will be kept strictly private to the extent allowed by law. We will use first names only and names will not be used in any report. Again, all of your comments will be held private to the extent allowed by the law, so please feel free to tell me what you think.
3. **Voluntary Participation.** Your participation in this group is entirely voluntary. You do not have to answer any questions that you do not wish to answer but please keep in mind, there are no wrong answers.
4. **Video and/or Audio Recording.** Because we want to assure we've collected all of your comments and suggestions, this session is being recorded so that we can write an accurate report about the issues that are raised during the discussion.

5. **Observers.** There are a few people in the back of the room who will be observing and taking notes today. It is common practice to have interested observers attend focus groups so that they can learn first-hand what you have to say about the topic.
6. **Time.** I will be watching our time and directing our conversation. We will be here for about 90 minutes. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, feel free to do so but please come back quickly. Your comments and participation are very important to us.
7. **Thanks.** Thank you for participating in today's session. We appreciate your time and your contributions.

The following are ground rules about how the discussion should work:

Ground Rules

During our discussion today, please remember:

1. To talk one at a time in a voice as loud as mine.
2. To avoid side conversations with your neighbors.
3. We would like to hear from everyone during our discussion, but do not feel obligated to answer every question.
4. Feel free to respond directly to someone who has made a comment. You don't have to address all your comments to me.
5. Speak your mind; say what is true for you. We are not looking for everyone to agree, and we are expecting to hear diverse perspectives.

Icebreaker

Let's first start by going around the room and having each of you introduce yourselves by your first name only. Also, since we are here today to discuss phone calls to the automated ACA toll-free line, please share if you've ever contacted the IRS via phone and specifically if you have ever used an automated toll-free line provided by the IRS such as the Where's my Refund automated phone tool.

Part 1: Pre-test: ACA Existing Knowledge

- Participants will take a brief questionnaire to determine their current knowledge level of ACA related information.

Part 2: Toll-free Line Usability Test

- Moderator Note: Participants will be randomly assigned a topic related to ACA. All participants within the usability test should receive a random assignment of an ACA related topic.

I'd like you to take about 35 minutes to call the automated phone line number provided to you, and use that phone line to gather information about the topics you were given. Each

topic is followed by a series of questions, so please answer those. We will be discussing your experience with the toll-free line after this exercise so please take down notes as you feel necessary. If you have time, and if you would like, you may call the line multiple times for one topic, if needed. If it takes multiple attempts for you to obtain the needed information, please keep track of how many times you call.

We would like for you all to complete this exercise without our assistance, if possible.

Are there any questions before we begin?

- Mark start time _____. Allow 35 minutes.
- Provide 5 minute warning _____. Finish time _____.

Part 3: Toll-free Line Experience Discussion

I would like to begin our discussion today by talking about your experiences with each of the topics.

First we have the uninsured individual scenario.

- Were you all able to gather the information that you needed to solve the issue?
- If you needed more information, what would your next step be?
- Was the topic adequately discussed? If not, what do you suggest we add?
- Were the prompts easy to follow and understand?

Secondly we have the scenario of seeking financial assistance via the Premium Tax Credit.

- Were you all able to gather the information that you needed to solve the issue?
- If you needed more information, what would your next step be?
- Was the topic adequately discussed? If not, what do you suggest we add?
- Were the prompts easy to follow and understand?

Lastly, we have a scenario where you received information from your employer regarding insurance options for yourself and your family.

- Were you all able to gather the information that you needed to solve the issue?
- If you needed more information, what would your next step be?
- Was the topic adequately discussed? If not, what do you suggest we add?
- Were the prompts easy to follow and understand?

Generalized improvement Discussion:

- What other information would you like to hear on the toll-free line?
- Is there specific language/specific general topics the IRS should add?
- Should the information on the toll-free line be formatted differently? Presented in a different order?
- Is there any information that is misleading or confusing that you heard?
- Is there anything the IRS could say on the line that would make you feel better about your interaction?

Conclusion

This concludes today's session. I would like to thank you all for coming to share your thoughts and ideas today. You have given us a lot of good information that we will share with the developers of these notices in an effort to improve the taxpayer experience with IRS communications.

Before we go, is there anything else anyone would like to add? Thanks again!

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study 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, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

ATTACHMENT D: Pre-Test

Session Date/Time _____

ACA EXISTING KNOWLEDGE QUESTIONNAIRE

1. Where would you look for information about how ACA impacts your federal tax obligations? Please list up to four options, in the order you would use them.

- 1. _____
- 2. _____
- 3. _____
- 4. _____

2. Where would you look for information about the ACA program and what options are available to you? Please list up to four options, in the order you would use them.

- 1. _____
- 2. _____
- 3. _____
- 4. _____

3. Have you previously had contact with any Government agency regarding ACA in any capacity? If so, which agency?

4. What source of information (outside of a government agency) have you previously used to seek information regarding ACA in any capacity?

OMB #:1545-1349

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study 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, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

ATTACHMENT E: Scenarios/Questionnaire for Calling the ACA Toll-free Line

Session Date/Time _____

UNINSURED SCENARIO & QUESTIONNAIRE

For the sake of this exercise, please put yourself in the shoes of John Taxpayer.

John is uninsured. John Taxpayer heard on TV that the new ACA provisions are now in effect and may impact his tax return in 2015. John wants to call the IRS to see what his options are and learn about how it may impact him.

- 1. Were you able to gather all the information you needed?**
- 2. Did you have to call more than once? If yes, how many times?**
- 3. If John wanted to learn about becoming insured, where would he go?**
- 4. If John wanted to learn more about financial assistance, where would he go?**
- 5. If John wanted to learn more about exemptions to the requirement for health coverage and other tax info, where would he go?**
- 6. If John has questions not related to the specific topic below, where should he go first for information? Why?**
- 7. What type of information is missing from the automated line?**
- 8. Is there any information that is unnecessary?**
- 9. Is there any information that is confusing or needs clarification?**
- 10. What other suggestions do you have for improvement?**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study 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, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

ATTACHMENT F: Scenarios/Questionnaire for Calling the ACA Toll-free Line

Session Date/Time _____

FINANCIAL ASSISTANCE/ PREMIUM TAX CREDIT SCENARIO & QUESTIONNAIRE

For the sake of this exercise, please put yourself in the shoes of Julie Taxpayer.

Julie Taxpayer is seeking financial assistance through the ACA Premium Tax Credit. Julie decides to call the IRS to get more information.

- 1. Were you able to gather all the information you needed?**
- 2. Did you have to call more than once? If yes, how many times?**
- 3. If the marketplace requested transcripts and tax return documents, where should you go to get them?**
- 4. If you want to learn about receiving the Premium Tax Credit, where should you go for more information?**
- 5. Where must you have purchased coverage from to receive the Premium Tax Credit?**
- 6. If John has questions not related to the specific topic below, where should he go first for information? Why?**
- 7. What type of information is missing from the automated line?**
- 8. Is there any information that is unnecessary?**
- 9. Is there any information that is confusing or needs clarification?**
- 10. What other suggestions do you have for improvement?**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study 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, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

ATTACHMENT G: Scenarios/Questionnaire for Calling the ACA Toll-free Line

Session Date/Time _____

EMPLOYER INFO SCENARIO & QUESTIONNAIRE

For the sake of this exercise, please put yourself in the shoes of Sam Taxpayer.

Sam Taxpayer received information from his employer regarding insurance for him, his wife and their three children. Sam has some questions about the information and has decided to call the IRS.

- 1. Were you able to gather all the information you needed?**
- 2. Did you have to call more than once? If yes, how many times?**
- 3. After calling the IRS and using the automated line, what should your next step be?**
- 4. To learn more about ACA coverage for your family, where should you go?**
- 5. If after taking the step above, you wanted to learn more about how ACA impacts your taxes, where would you go?**
- 6. If Sam has questions not related to the specific topic below, where should go first for information? Why?**
- 7. What type of information is missing from the automated line?**
- 8. Is there any information that is unnecessary?**
- 9. Is there any information that is confusing or needs clarification?**
- 10. What other suggestions do you have for improvement?**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study 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, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.