

ATTACHMENT A: Participant Screener for 'Out of Scope' Taxpayer Issues Testing and Focus Groups

Recruiting Goals

- Eight focus groups to be conducted in person in 4 cities.
 - o Recruit a total of 28 participants (14 participants per group) for each city.
 - o Recruit a mix for bullets 4 and 5 under Recruiting criteria.

Recruiting Criteria (from supplied recruitment pool)

- Taxpayer **or** spouse earned wages in calendar year 2013 **or** received a pension or annuity in 2013.
- At least 18 years of age.
- Self-prepared their tax return.
- Diverse in terms of age, gender, race/ethnicity, household income, education, and filing status.
- Taxpayer contacted the IRS in filing season 2014 regarding a tax related issue other than "Where's My Refund?"
- Recruit for one and a half hour session.

Table 1: Focus Group Specifications

Location	Date	Time	# of Recruits
Atlanta	TBD	TBD	14
Atlanta	TBD	TBD	14
Washington DC	TBD	TBD	14
Washington DC	TBD	TBD	14
Denver	TBD	TBD	14
Denver	TBD	TBD	14
Austin	TBD	TBD	14
Austin	TBD	TBD	14

Participant Screener for Out of Scope Taxpayer Issues 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 services.

The study will consist of a focus group session on <date> in <city>. The session will last about one and a half hours, and we are offering both day and evening sessions for your convenience. If you are eligible and decide to participate, you will receive a stipend of \$75. 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 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. Were you at least 18 years of age during 2013?

Yes – Continue

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

3. In filing season 2014, did you prepare your own tax return or did you have a professional prepare your tax return?

Self prepared – Continue

Professionally prepared – Terminate: Thank you for your time. Have a good [day/evening].

4. During filing season 2014, did you contact the IRS regarding a tax related issue other than "Where's My Refund?"

Yes – Continue

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

5. Are you married?

Yes

No

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

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

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

- 18-21
- 21-35
- 36-50
- 51-65
- 66+

8. 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

9. Filing Status?

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household
- Widow/Widower

INVITATION

Thank you for answering our questions. Based on your responses, you qualify for the focus group. 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 \$75 at the end of the focus group 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 notices.

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 services and 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.
- 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 be slightly anxious about the discussion.
- You will receive a \$75 honorarium as appreciation for your participation in this study.
- 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 Taxpayer Experience, Usability, and Taxpayer Preference for Alternative Service Channels for Out-of-Scope Issues 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 to help you resolve issues related to your tax return. We appreciate you taking the time to participate in this discussion.

During the 2014 filing season, the IRS made a number of changes to services it provided to aid taxpayers due to changes in available resources and shifting taxpayer demands. As a follow-up, the IRS would like to better understand how these service changes impacted the level of service provided to taxpayers, determine areas in which additional services may be needed, and to understand taxpayer preferences for these services.

There are several objectives for today's session. First, we will have a group discussion regarding resolving issues related to preparing and filing your tax return. This will include a discussion of the process you used to attempt to resolve the issue as well as your feedback on potential improvements the IRS could make to this process. Next, we will have each of you individually complete several scenarios where you will use IRS services to attempt to gain a resolution to a tax related issue of a fictitious taxpayer. Last, we will follow up with a group discussion about each scenario to gain insight into your experience using IRS services to resolve the fictitious issue as well as discuss your preferences for how we can improve these services and/or the way the IRS markets these services.

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 covered by 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. They are interested parties, and it is a 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 an hour and a half. 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 yourself by your first name only. Also, since we are here today to discuss the use of IRS services to resolve tax related issues, please share if you've ever used an IRS service (such as calling the IRS or using IRS.gov) to attempt to resolve a tax issue.

Part 1: Group Discussion Regarding Actual Experience Using IRS Services to Resolve a Tax Issue.

As I mentioned at the beginning of our session, I'm going to be asking you a series of questions about resolving issues related to preparing and filing your tax return.

When answering the questions, there are no right or wrong answers; we are simply interested in your experience and your opinion. Also, you don't have to provide an answer. If you don't know, simply tell me that you don't know.

We are very interested in the process as well as the specific services used by taxpayers to attempt to get a resolution to their tax related issue.

Process Questions:

1. What resource did you initially attempt to use to resolve your tax related issue and why did you choose that resource as a first step (i.e.: did you call the IRS, visit IRS.gov, etc.)?

PROBE: For those that used a resource besides calling for a first step (such as IRS.gov), how did you know using this resource was an option?

POBE: For those of you that called the IRS as your first step, did you know other resources (such as IRS.gov) were available to assist you in resolving your issue? If yes, why did you choose not to use those resources?

2. For those that called the IRS as a first step, what happened when you called?

PROBE: Were you directed towards an alternate resource to help you resolve your issue? If so, were you able to get to that other resource?

PROBE: If you were unable to access the alternative resource, what could the IRS have done to better assist you in understanding how that alternative resource could help resolve your issue as well as how to access it?

3. For those that visited IRS.gov in an attempt to resolve your issue (whether as a first or later step), what happened when you visited the website?

- a.) For those that were able to get a resolution to your issue, please describe the process you used to do so.

PROBE: What was helpful on the website with finding the specific information you needed regarding your issue?

PROBE: What was helpful about the specific information you read?

- b. For those that were not able to resolve their issue through the website, please describe the process you used to attempt to obtain the needed information and describe why you were not able to get your issue resolved through IRS.gov.

PROBE: Did you have trouble finding information you needed regarding your issue? If so, explained what happened.

PROBE: Was there specific information that was unclear when you read it? Please explain.

Advertising Questions

4. If IRS advertising assisted you in your effort to resolve your tax issue, what specifically was helpful about the advertising?
5. Do you feel there are specific things the IRS could do to improve their advertising effort aimed at letting taxpayers know about alternative resources to aid in resolving their tax issues?

PROBE: How would you like to hear about alternative resources?

PROBE: Are there improvements in the advertising language the IRS could make?

Alternative Resource Questions

6. What specifically was helpful about the IRS resources that helped you resolve your tax issue?
7. Do you feel there are specific things the IRS could do to improve IRS.gov that assist taxpayers with resolving tax issues online without the need to call the IRS?

PROBE: Are there changes in how or where the information is displayed?

PROBE: Are there improvements in the online language or documentation the IRS could make?

Part 2: Exercise on Use of Resources to Resolve Tax Related Issues.

You will have 25 minutes to complete the following exercises related to the use IRS advertising and IRS.gov to resolve tax related issues. First, review the provided advertising for IRS.gov. Next, complete the exercise and answer the comprehension questions that follow. We will be discussing your experience with using IRS.gov as well as IRS advertising after this exercise so please take down notes as you feel necessary. When completing the exercise, please use the accompanying information.

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 25 minutes.
- Provide 5 minute warning _____. Finish time _____.

Part 3: Group Discussion Regarding Tax Issue Exercise

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

First we have the scenario where the taxpayer wanted to make a payment.

- Were you all able to access information that discussed how and what options were available for making a tax payment? If not, where do you suggest we could place the information to make it easier to find?
- If you needed more information, what would your next step be?
- Did the information help you understand how to make a tax payment as well as what your options were for making a payment? If not, what do you suggest we change and/or add?

Secondly we have the scenario where the taxpayer wanted to obtain a transcript.

- Were you all able to access information that discussed how and what options were available for obtaining a tax transcript? If not, where do you suggest we could place the information to make it easier to find?
- If you needed more information, what would your next step be?
- Did the information help you understand how to obtain a tax transcript as well as what your options were for receiving it? If not, what do you suggest we change and/or add?

Lastly, we have a scenario where the taxpayer needed “line by line” assistance with completing their tax form.

- Were you all able to access information that discussed how to receive help with completing your tax return? If not, where do you suggest we could place the information on the website to make it easier for you to know where and how to get help?
- If you needed more information, what would your next step be?
- Did the information help you understand how to obtain get help with completing your tax return? If not, what do you suggest we change and/or add?

Generalized improvement Discussion:

- What other information would you like to hear on the toll-free line?
- Are 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. **The time estimated for your participation is 1 hour.** 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: Scenarios/Questionnaire for Using IRS Alternative Resources to Resolve Tax Issues

Session Date/Time _____

TAXPAYER NEEDS “LINE BY LINE” ASSISTANCE WITH THEIR TAX RETURN

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

Jim Taxpayer, a 44 year old male, needs “line by line” assistance with completing his tax return. Jim heard that you could go online to IRS.gov to learn more about free services that could help taxpayers complete their returns. He decides to visit the website to see what his options are for getting free assistance with completing his return.

- 1. Were you able to gather all the information you needed?**

- 2. What option could Jim possibly have for getting free “line by line” assistance with his tax return?**

- 3. What is the maximum income Jim could have to be able to take advantage of this free service?**

- 4. How many free service sites are there within 100 miles of Jim’s zip code (30328)?**

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