

Attachments:

Moderator's guide and screener's guide

**IRS Wage and Investment
Taxpayer Experience Survey
Phone Focus Group- Non-Filers**

**Moderator's Discussion Guide
November 17, 2014**

Screening:

- 1 group who did not file but contacted IRS (only 1 group based on only about 100 respondents in this category in 2014 survey)
- 3 groups who did not file and did not contact IRS
- Screen to exclude those who got an extension

Overview (5 mins)

Hello, I'm (MODERATOR) from Pacific Consulting Group (PCG) and I'm moderating our discussion today. We'll be discussing experiences of individuals who did not file taxes this year. The goal of this research is to provide information that will help the IRS develop a better understanding of non-filers and provide better service to people like you. This is your opportunity to provide important input and to make recommendations for change.

First, I would like to thank all of you for calling in today. Our discussion will take about one hour. I would like to know your real attitudes and feelings, so please be as open and frank with me as you can. I would like for you to think about your opinions of the IRS with regard to your interactions with them and not your opinions regarding tax laws specifically. I am recording this session, and have some IRS personnel listening in, but please keep in mind that our focus here is on your experiences and opinions, not on your individual identities. In fact, none of us know more than your first name and results will be presented in summary form and not include any individual's information.

For those of you who are unfamiliar with focus group discussions, a focus group is simply a group discussion with the purpose of obtaining a diversity of views, ideas and opinions on a particular topic. IRS management uses information from focus groups to improve its services. I also want to point out that I am not an IRS employee, so please be open and honest with your feedback. There are no right or wrong answers so please don't hold back any of your perceptions, opinions and suggestions.

My job as moderator is to:

- Help guide the flow of the discussion
- Make sure everyone's comments are heard

- Ensure that questions about various aspects of the topic are covered

In order for things to move along smoothly I have a few ground rules and general information that we need to follow:

- I'd like everyone to participate, so please speak loudly and one at a time.
- Please state your first name as you begin to speak so that everyone can more easily follow the conversation.
- You do not need to address all of your comments to me to get them on the table. You can respond directly to what someone else says.
- And remember, there is no right or wrong answers, I only ask that you are respectful to other viewpoints.

I am required by law to give you the OMB control # for this public information request. That number is OMB 1545-1349.

Introductions

Let's introduce ourselves. As I call each person's first name, please tell us what city and state you are located in.

General Discussion about Getting Information

- I'd like to begin our discussions by understanding how you like to get information, including news?
- How do you like to get general information about taxes?

Filing Decision

- Why didn't you file a tax return for Tax Year 2013?

Probes:

- o Under income limit*
 - o Dependent of someone outside the household*
 - o Something else*
 - o Not sure*
- What steps did you take to determine you did not have to file a return this year and why did you take those steps?
 - o Do you take these same steps every year?*
 - o What other methods have you used to determine if you need to file a tax return?*
- For those who contacted the IRS to determine whether you had to file, how did you interact with the IRS?
 - o IRS.gov*
 - o Toll Free phone line*

- o *Visited IRS site*
 - o *Regular mail*
 - o *Email*
 - o *VITA*
 - o *Other*
- Did you get the information you were looking for when you contacted the IRS? Please explain
 - How many attempts did you make to contact the IRS? Were they through different methods?
 - For those who did not contact the IRS - why not?
 - o Did you get information from any other sources? Which ones?
 - Probes*
 - o *Tax professional*
 - o *Friend or family*
 - o *Other website—which?*

Probe: if they say they did nothing because they knew—probe to find out how they knew- for example if they say they know SSI is not taxable- find out the source of that knowledge
 - o Did you feel confident that you were getting correct information from this source?
 - o Will you do the same thing next year to determine if you need to file a tax return?

IRS.gov Tools for Tax Obligations

- Do any of you know that IRS.gov has a tool to help you figure out if you need to file taxes? You go through a series of questions, but do not enter any personal information, and the tool tells you whether you need to file taxes or not
 - o Did any of you use this tool?
 - If yes, did it work for you?
 - Do you have any suggestions for improving it?
 - o If not, now that I described it, would you use it in the future?
 - Would anything make it easier for you to use it in the future?
- For those without internet connection—would you use an automated phone system with a series of questions that you would answer to find out if you need to file taxes?

Next Year and last Year

- What types of changes in your life could lead to a need to pay taxes in the future?
 - Probes:*
 - o *New job or unemployment*
 - o *Marriage or divorce*
- What if something in your life changed? How would you figure out if you have to pay taxes?

- Did you file taxes last year? If yes, what was different between this year and last year?

Other Contact with IRS

- Did you have any other contact with the IRS over the past year, including through their website? If so, how did you interact with the IRS?

Probes:

- o IRS.gov*
 - o Toll Free phone line*
 - o Visited IRS site*
 - o Regular mail*
 - o Email*
 - o VITA*
 - o Other*
- Why did you contact the IRS
 - Probes*
 - o Verify that I did not have to file/Find out filing requirements*
 - o ACA/Healthcare question*
 - o Question about prior year's taxes*
 - o Question about current years taxes*
 - o Make a payment*
 - o Get a refund*
 - o Get payment information*
 - o Received notice*
 - o Get a transcript of prior year's information*
 - o Get a form of publication*
 - o Identity theft*
 - Was your question answered when you contacted the IRS? Please explain
 - How many attempts did you make to contact the IRS? Were they through different methods?
 - How about the prior year? Did you contact the IRS? How did you interact and why?
 - o Same probes as above*
 - Was there any additional support or information you wish the IRS had provided? Please explain what.

Recommendations

- Does anyone have anything else they'd like to share about their experience?

Wrap Up

Those are all the questions that I have for this session. On behalf of the IRS, I would like to thank you for participation in today's discussions. I want to thank you and the IRS wants to thank you, for participating in this discussion. PCG will be sending a \$45 token of our appreciation in the mail within two weeks.

Thank you for participating and enjoy the rest of your day. Good bye.

IRS W&I
Taxpayer Experience Survey
Phone Focus Group Screening, Scheduling and Reminder
November 2014

Online Screening

S1. Did you or your spouse file a Federal Income Tax Return in 2014 for income earned in 2013?

- 1 Yes, I or my spouse filed federal tax return [TERMINATE]
- 2 No federal income tax return filed for 2013 taxes
- 3 Not sure/Refused

[ASK IF S1A = 2, 3, TERMINATE IF SKIPPED]

S2. Did you *not* file a federal income tax return in 2014 for 2013 taxes because you....

- 1 Got an extension [TERMINATE]
- 2 Were under the income limit for filing
- 3 Were a dependent of someone outside the household
- 4 Something else (Specify) _____
- 5 Not sure [TERMINATE]
- 6 Did file federal tax return [TERMINATE]

S3. In the *past 12 months*, did you contact the IRS for any reason, using any of the following methods?

Select one answer from each row in the grid

1—Yes 2—No

- 1 Call an IRS Toll-Free line
- 2 Visit a local IRS office (Taxpayer Assistance Center, walk-in center)
- 3 Actively visit the IRS website to obtain specific information. Please do not count casual browsing.
- 4 Contact the IRS through regular mail
- 5 Email the IRS
- 6 Get help from a volunteer tax preparer from a community organization
- 7 Use the IRS2Go App (for smartphone or tablet mobile device)

F1. Based on your responses, you qualify to participate in a phone-based focus group to discuss tax filing. The phone-based focus group will last up to one hour and you will receive an honoraria payment of \$45 for participation from the study sponsor. Are you interested in participating in one of these groups?

- 1 Yes
- 2 No

F2. Please provide your name and telephone number and best time, so that we may follow up with you and schedule.

Name: _____

Phone: _____

Time to call: _____

F3. In which time zone are you located:

- 1 Eastern
- 2 Central
- 3 Mountain
- 4 West
- 5 Alaska
- 6 Hawaii

[please provide respondent time zone in data file]

Scheduling Script

Recruit 4 Groups

1. Phone group non-filers who did not contact IRS (12 participants)
2. Phone group non-filers who did not contact IRS (12 participants)
3. Phone group non-filers who did not contact IRS (12 participants)
4. Phone group non-filers who contacted IRS (12 participants)

Phone Groups from Phone Screening

Hello, This is _____ and I'm calling from Pacific Consulting Group regarding a research project.. May I please speak to _____?

I'm calling because based on a phone survey you took last June for the IRS, you qualify to participate a phone-based focus group to discuss tax filing. The phone-based focus group will last up to one hour and you will receive an honoraria payment of \$45 for participation from the study sponsor. Are you interested in participating in one of these groups?

- 1 Yes
- 2 No

If yes, SKIP to #1 below.

Phone Groups from Online Screening

Hello, This is _____ and I'm calling from Pacific Consulting Group regarding a Research Now eRewards survey. May I please speak to _____?

About a week ago you completed a Research Now e-rewards survey in which you agreed to participate in [a phone-based focus group/an online discussion group] to discuss tax filing. This group is being conducted as part of a research project with the IRS, and I'm calling to schedule

the group. Your participation is voluntary, but your help would be very much appreciated. As a token of our appreciation for your time, you will receive \$45.

1. I will give you a toll-free call in number and you will be joined by up to 11 others on the call. Are you available at any of the following times?

- [INSERT TIMES]

2. If yes available:

Thank you for participating in our group.

I will give you the call in number and meeting code. Do you have a pen and paper available?

- [INSERT INFORMATION]

3. We would also like to give you a reminder call on the day of the focus group call. Would we reach you at this number or another? [record number _____]

Thank you and have a nice day. We look forward to speaking with you on [DAY DATE TIME.] I am required by law to give you the OMB control # for this public information request. That number is OMB 1545-1349. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. Also, If you have any comments regarding the time estimates associated with this study or suggestions on making the process simpler, please write to the: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, Washington, DC 20224.

-----end conversation-----

REMINDER CALL for FOCUS GROUP

Hello, I'm _____ and I'm calling from _____. This is a call to remind you of your participation in the telephone focus group scheduled for (REFER TO DATE, TIME ABOVE). Should I give you the call in number again? (INSERT CALL IN INFORMATION) . Thank you in advance for your participation.

Thank you and have a nice day. We look forward to speaking with you then.

-----end conversation-----