

Explanation of Incentive for Cognitive Testing Respondents

For intensive forms of interviews (i.e., cognitive interviews), participants generally receive an incentive, for several reasons:

- Eligibility criteria for participants are usually specific. Some of these criteria are determined by the subject matter of the survey (e.g., questions may be only relevant to people with certain health conditions). Typically, more specific subject matter means more difficulty in recruiting eligible participants; and payments help to attract them.
- Intensive forms of interviews require an unusual level of mental effort, as participants are asked to explain their mental processes as they hear the question, discuss its meaning and point out any ambiguities, and evaluate the acceptability of response options that are provided.
- Participants are usually asked to travel to a cognitive laboratory or other testing location, which involves transportation and parking expenses. Many participants incur additional expenses due to leaving their jobs during business hours, making arrangements for child care, etc.

Offering an incentive sufficient to attract the full range of needed participant types is important for intensive interviewing projects. In order to effectively evaluate materials and instruments, cognitive testing participants should reflect the sample population as much as possible. Therefore, it is vital to recruit participants of various socioeconomic backgrounds, ages, gender, and education levels, in addition to any variety required by the subject matter of the survey (e.g., tobacco users and non-users, cigarette smokers and snus users, etc.). Each of these factors can influence how well materials or instrument function for particular respondents, so inadequate participant recruitment can severely limit the efficacy of cognitive testing.

Specific incentive amounts are determined by a number of factors, including the complexity of the eligibility criteria, whether the population is hard-to-reach, the demands of the interview (particularly if it requires discussion of sensitive topics), and the target region's cost of living. Complex eligibility criteria generally require a higher incentive, since it is more difficult to locate willing participants who meet all of the eligibility requirements.

Hard-to-reach populations and sensitive study topics also increase the difficulty of recruiting. Some target populations may require a higher incentive in order to be willing to participate in a government study, particularly if they are asked to discuss risky or illicit behavior. For these groups, a small incentive is simply not enough of an incentive to participate in the research process. Furthermore, low-income groups often have a more difficult time traveling to a cognitive testing site because they are dependent upon public transit. In the Washington, D.C. region, it can require a respondent 3-4 hours of travel on metro and bus in order to participate in a one-hour interview.

Finally, the incentive amount is determined by the geographic region. Cost of living and the relative number of research opportunities both influence what incentive amount is needed for effective recruitment. Areas with a low cost of living and few research opportunities may only need a small incentive amount to effectively meet the recruitment criteria. In contrast, in large urban centers, incentive amounts will need to be higher to entice respondents to participate. In a highly saturated research area, competition from other laboratories (public and private) can also necessitate higher incentives in order to successfully recruit participants.

All of these factors are important when deciding what incentive amount a particular study (with its specific eligibility requirements and topic area) will need to offer. For a standard interviewing project, with one-hour intensive interviews and eligibility requirements of average complexity, participants will receive \$50-75, depending on the burden imposed by travel and the interview itself.

ATTACHMENT A: EXPLANATION OF RESEARCH ON TAX STATS WEB PAGE

Taxpayer Experience Interview

Taxpayer Experience Interview – Affordable Care Act Premium Tax Credit Error Feedback

OMB #XXXX-XXXX

The IRS wants feedback from taxpayers and tax professionals who prepared returns associated with the Premium Tax Credit (PTC). It will investigate the issues and circumstances faced by these individuals. As part of this effort, the IRS has asked [CONTRACTOR], an established research company, to recruit individuals and tax preparers who prepared returns with PTC-related errors for phone interviews. IRS researchers will conduct the interviews, but will not know the identity of the participants.

[CONTRACTOR] will call randomly selected taxpayers, inviting them to participate in the interview on a first-come, first-served basis. Participation is voluntary and private to the extent allowed by law. The IRS will use information learned from the interview sessions for research purposes only.

A copy of the script [CONTRACTOR] will read to invite taxpayers and tax professionals to participate in the interview is provided below.

[HYPERLINK]

We hope you will decide to participate in this study. Together we have an opportunity to improve the taxpayer experience.

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: INTERVIEW CONSENT – SELF PREPARERS

Consent to Participate in the IRS Premium Tax Credit Error Feedback Interview

You are being asked to take part in a research study conducted by the Internal Revenue Service (IRS). The IRS is not allowed to recruit taxpayers directly; so XXXXXXXX is contacting you on their behalf. This study will help the IRS understand your experience preparing your Tax Year 2014 federal return filed in 2015. 2015 was the first year taxpayers could claim the Premium Tax Credit (PTC), part of the Affordable Care Act (ACA) legislation. You have been identified as having prepared a PTC-related return. The IRS asks for your help to understand what was difficult or confusing about preparing the PTC-related return. Your input will inform recommendations for improvement to communication and education materials.

The interview will last for one hour. You will receive \$65 as thanks for your time.

Your participation in this study is voluntary. You may choose not to answer any question, and you can stop your participation at any time.

Researchers from the IRS will conduct the interview sessions.

There are no known risks to you for taking part in this interview. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your answers; nor will it appear in any written reports or publications. There are also no direct benefits to you for taking part in this interview; but your answers will help the IRS improve its communication and education materials

With your permission, the interview will be audio-recorded. The recording helps in case anything is missed in the notes taken during the session. The recording and all study materials that identify you will be destroyed at the end of the research project.

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.

If you have any questions about this study, please call XXXXXXXXXX at XXX-XXX-XXXX. If you have questions about your rights and welfare as a research participant, please call XXXXXXXXXXXXX at X-XXX-XXX-XXXX. Please leave a message with your full name, the name of the research study (Premium Tax Credit Error Causes), and your phone number beginning with the area code. Someone will return your call as soon as possible.

I have read the information above and:

- I agree to participate in the interview.
- I agree to have my interview audio-recorded.

Signature: _____

Date: _____

Print Name: _____

Name of Researchers:

ATTACHMENT C: INTERVIEW CONSENT – PAID PREPARERS

Consent to Participate in the IRS Premium Tax Credit Error Feedback Interview

You are being asked to take part in a research study conducted by the Internal Revenue Service (IRS). The IRS is not allowed to recruit tax preparers directly; so XXXXXXXX is contacting you on their behalf. This study will help the IRS understand your experience preparing Tax Year 2014 federal returns filed in 2015. 2015 was the first year taxpayers could claim the Premium Tax Credit (PTC), part of the Affordable Care Act (ACA) legislation. You have been identified as having prepared a PTC-related return. The IRS asks for your help to understand what was difficult or confusing about preparing PTC-related returns. Your input will inform recommendations for improvement to communication and education materials.

The interview will last for one hour. You will receive \$75 as thanks for your time.

Your participation in this study is voluntary. You may choose not to answer any question, and you can stop your participation at any time.

Researchers from the IRS will conduct the interview sessions.

There are no known risks to you for taking part in this interview. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your answers; nor will it appear in any written reports or publications. There are also no direct benefits to you for taking part in this interview; but your answers will help the IRS improve its communication and education materials.

With your permission, the interview will be audio-recorded. The recording helps in case anything is missed in the notes taken during the session. The recording and all study materials that identify you will be destroyed at the end of the research project.

If you have any questions about this study, please call XXXXXXXXXX at XXX-XXX-XXXX. If you have questions about your rights and welfare as a research participant, please call XXXXXXXXXXXXXX at X-XXX-XXX-XXXX. Please leave a message with your full name, the name of the research study (Premium Tax Credit Error Causes), and your phone number beginning with the area code. Someone will return your call as soon as possible.

I have read the information above and:

- I agree to participate in the interview.
- I agree to have my interview audio-recorded.

Signature: _____

Date: _____

Print Name: _____

Name of Researchers:

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: Participant Screener for ACA Noncompliance PTC Error Feedback - Self-Preparers Recruiting Goals

- 80 interviews to be conducted by phone.
 - Recruit a mix for questions 4-9 from the screener guide.

Recruiting criteria (from supplied recruitment pool)

- Taxpayer **or** spouse earned wages in calendar year 2014 **or** received a pension or annuity in 2014 for services performed as an employee of the U.S. Government or any U.S. state or local government
- Participant must be person most familiar with the preparation of the return filed in 2015 (refers to jointly filed returns).
- Person must have prepared the return themselves (for these interviews, participants must not have used a paid professional or other service to prepare their return)
- Not a tax professional
- At least 18 years of age
- Diverse in terms of household income, age, gender, filing status, and filing method.
- Have had a PTC-related error associated with their return in Filing Season 2015 (WIRA will provide sampling pool)
- Recruit for 60 minute interview

Interview Specifications

- Contractor will recruit participants for 60 minute interview sessions
- Contractor will schedule interviews for WIRA researchers between September 21, 2015 and October 23, 2015 (at least 4 interviews per day) except on days specified by WIRA where scheduling conflicts are present.

Participant Screener for ACA PTC Error Feedback One-on-One Interviews

INTRODUCTION

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.

Hello, my name is _____ and I am calling on behalf of [insert Contractor name]. We are conducting a paid study in coordination with the Internal Revenue Service to gather feedback and opinions on your experience preparing your tax return, with particular attention to the elements of your return pertaining to the Affordable Care Act Premium Tax Credit.

The study will consist of 60 minute interview sessions to help the IRS. The interviews will be conducted by an IRS researcher through the phone. Interviews will be scheduled during business hours. If you are eligible and decide to participate, you will receive a \$65 honorarium. The interview discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. Your participation in this interview is voluntary and there are no penalties if you choose not to participate. 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 for the interview.

Screening Questions

1. In calendar year 2014, did you or your spouse earn wages or receive 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 you a tax professional, CPA, accountant or do you work in a related field?

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

3. Are you the person most familiar with the preparation of your Tax Year 2014 tax return (filed in 2015)?

- Yes - Continue
- No - Is the person who is most familiar with the preparation of your Tax Year 2014 tax return (filed in 2015) available to speak to me?
 - (Yes) – May I please speak to them to explain this study and see if they are eligible and interested in participating?
 - (Yes) – If speaking to a new individual, go through INTRODUCTION script again and re-start screening questions.
 - (No) – Terminate: Thank you for your time. Have a good [day/evening].
 - (No) – Terminate: Thank you for your time. Have a good [day/evening].

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

- Less than \$15,000

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- between \$15,000 and \$25,000
- between \$25,000 and \$50,000
- \$50,000 or more

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. What is the Filing Status you reported on your 2014 tax return?

- Single
- Married Filing Joint
- Married Filing Separate
- Head of Household
- Widow/Widower
- Don't know / can't remember

8. What tax preparation method did you use to prepare your 2014 tax return? (**Note to recruiters: Recruit mix of the self-prep categories below.**)

- Self prepared paper
- Self prepared with off the shelf computer program
- Self prepared with online software
- Self prepared with IRS Free File Fillable Forms
- Paid Preparer - Terminate: Thank you for your time. Have a good [day/evening].
- Don't know / can't remember.

9. Did you receive a letter from the IRS regarding Premium Tax Credit information on your your tax year 2014 return? (**Note to recruiters: Recruit mix of the people who recall receiving a letter.**)

- Yes
- No

INVITATION

Thank you for answering our questions. Based on your responses, you qualify for the interview session. We would like to invite you to take part in this study. The interviews

will take place from [date] to [date] during business hours. We are scheduling them on a first-come, first-served basis. You will receive a \$65 honorarium after the session as a token of our appreciation for your participation.

12. Are you willing to participate?

Yes – Continue

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

13. What date and time are you available to participate?

[Contractor and IRS will work together to develop calendar to block off dates and times for interviews. Contractor will consult the schedule throughout recruitment process to schedule interviews during available time slots until completion of interviews.]

Notate taxpayer's agreed upon time and date for interview.

I'm glad that you will be able to join us! At this point I need to collect contact information from you in order to be able to remind you of your appointment and to distribute the \$65 stipend to you after your interview participation. IRS researchers will not be provided with this information.

(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 inviting only 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.

IRS researchers will conduct the interviews themselves. Since we, [Name of contractor], a research group contracted by the IRS, will not share identifying information, including your phone number, with the IRS, we will provide a toll-free conference line for the interview. On the day of your interview, at the time you have agreed upon, please call this number: xxx-xxx-xxxx. If you have a pen and paper available, I can repeat the number so you have it written down. We will also contact you prior to the interview date to remind you of your appointment.

We look forward to having you participate on *[insert appropriate date]*.

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[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.

Also, if you would like to read the official IRS announcement regarding this study, please visit the following URL on the IRS website: [http://www.irs.gov/\[REST OF ADDRESS\]](http://www.irs.gov/[REST OF ADDRESS]).

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*].

ATTACHMENT E: Participant Screener for ACA Noncompliance PTC Error Feedback - Paid-Preparers Recruiting Goals

- 50 interviews to be conducted by phone.
 - Recruit a mix for questions 3-5 from the screener guide.

Recruiting criteria (from supplied recruitment pool)

- Person must be a tax professional with a valid IRS PTIN for Filing Season 2015 (if a tax professional in prior years, must have renewed their PTIN for 2015)
- Have had a PTC-related error associated with at least one of their clients' tax returns in Filing Season 2015 (WIRA will provide sampling pool)
- Participant must be person most familiar with the preparation of the returns with the PTC-related error in 2015 (in cases where multiple tax preparers assisted in the completion of the return and/or in cases in which a tax professional allowed other tax professionals to file returns under their PTIN)
- At least 18 years of age
- Diverse in terms of the number of years preparing tax returns, number of returns prepared during current filing season, and number of employees working for the company of the participant.
- Recruit for 60 minute interview

Interview Specifications

- Contractor will recruit participants for 60 minute interview sessions
- Contractor will schedule interviews for WIRA researchers between September 21, 2015 and October 23, 2015 (at least 4 interviews per day) except on days specified by WIRA where scheduling conflicts are present.

Participant Screener for ACA PTC Error Feedback One-on-One Interviews

INTRODUCTION

Hello, my name is _____ and I am calling on behalf of [insert Contractor name]. We are conducting a paid study in coordination with the Internal Revenue Service to gather feedback and opinions on your experience preparing tax returns, with particular

attention to the elements of your clients' returns pertaining to the Affordable Care Act Premium Tax Credit.

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The study will consist of 60 minute interview sessions to help the IRS. The interviews will be conducted by an IRS researcher through the phone. Interviews will be scheduled during business hours. If you are eligible and decide to participate, you will receive a \$75 honorarium. The interview discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. Your participation in this interview is voluntary and there are no penalties if you choose not to participate. 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 for the interview.

Screening Questions

1. Were you a registered tax preparer with the IRS during Filing Season 2015? (*Note to recruiters: Explain that a registered tax preparer is someone who applied for and was granted a Preparer Tax Identification Number (PTIN) or that renewed their PTIN during Filing Season 2015 or a tax preparer working under another tax preparer with a newly issued or renewed PTIN*).

Yes – Continue

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

2. Were you the only person to use that PTIN to file returns during Filing Season 2015?

Yes - Continue

No – Were you the person most familiar with the preparation of the Premium Tax Credit returns filed under the PTIN? (*Note to recruiters: Explain that, if multiple tax preparers are using the same PTIN or working the PTC returns, you need to recruit the preparer who has the most first-hand knowledge regarding the filing of the PTC Returns under PTIN*).

(Yes) – Continue

(No) – May I please speak to the person most familiar to explain this study and see if they are eligible and interested in participating?

(Yes) – Continue with new person

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

3. Describe your current ability to recall specific details regarding the Premium Tax Credit returns you filed for clients during Filing Season 2015? (Read list and have potential participant pick one of the four choices)
- Very weak recollection-Terminate: Thank you for your time. Have a good [day/evening].
 - Weak recollection-Terminate: Thank you for your time. Have a good [day/evening].
 - Strong recollection-Continue
 - Very strong recollection-Continue

If speaking to new individual, go through **INTRODUCTION** script again and re-start screening questions.

(Note to recruiters: Recruit mix of questions 3 through 5.)

3. How many years have you been preparing tax returns? (Read list)
- 1 (this filing season was the preparers' first year)
 - 2-5
 - 6-10
 - 11 or more
4. How many total tax returns would you estimate you prepared this season (filing season 2015)? (Read list)
- under 10
 - 11 to 100
 - 101-1,000
 - More than 1,000
5. How many tax preparers would you estimate work for your company? (Read list)
- 1 (preparer is the sole employee/self-employed)
 - 2 to 20
 - 21 to 100
 - 101-1,000
 - More than 1,000
6. Did any of your clients receive a letter from the IRS regarding Premium Tax Credit information on their tax year 2014 return?
- Yes
 - No

INVITATION

Thank you for answering our questions. Based on your responses, you qualify for the interview session. We would like to invite you to take part in this study. The interviews will take place from [date] to [date] during business hours. We are scheduling them on a first-come, first-served basis. You will receive a \$75 honorarium after the session as a token of our appreciation for your participation.

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7. Are you willing to participate?

Yes – Continue

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

8. What date and time are you available to participate?

[Contractor and IRS will work together to develop calendar to block off dates and times for interviews. Contractor will consult the schedule throughout recruitment process to schedule interviews during available time slots until completion of interviews.]

Notate taxpayers' agreed upon time and date for interview.

I'm glad that you will be able to join us! At this point I need to collect contact information from you in order to be able to remind you of your appointment and to distribute the \$75 stipend to you after your interview participation. IRS researchers will not be provided with this information.

(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 inviting only 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.

IRS researchers will conduct the interviews themselves. Since we, [Name of contractor], a research group contracted by the IRS, will not share identifying information, including your phone number, with the IRS, we will provide a toll-free conference line for the interview. On the day of your interview, at the time you have agreed upon, please call this number: xxx-xxx-xxxx. If you have a pen and paper available, I can repeat the number so you have it written down. We will also contact you prior to the interview date to remind you of your appointment.

We look forward to having you participate on *[insert appropriate 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. 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.

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.

Also, if you would like to read the official IRS announcement regarding this study, please visit the following URL on the IRS website: [http://www.irs.gov/\[REST OF ADDRESS\]](http://www.irs.gov/[REST OF ADDRESS]).

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]*.

Attachment F: Interview Guide – Self Preparers

Affordable Care Act (ACA) Noncompliance Among Self Preparers and Paid Practitioners:
Understanding Circumstances leading to Premium Tax Credit Errors

Interviewer Introductions

Hello. My name is _____ and I'm a researcher with the Internal Revenue Service and will be conducting our interview today. Thank you for participating today to help us better understand your experiences filing your taxes and specifically, issues surrounding reporting or reconciling the Premium Tax Credit. We appreciate you taking the time to participate in this discussion.

Tax Year 2014 was the first time taxpayers were required to report their compliance with the new Affordable Care Act legislation. This is a complex law, and understandably, there was some confusion about how to best comply with the regulations associated with it. The IRS is working to develop a stronger understanding of taxpayers' experience preparing their returns with Premium Tax Credit elements this year. Your input will help us better plan communication and education materials and anticipate challenges taxpayers may face when trying to comply with tax law.

Throughout our discussion today, I'll be asking you to describe your experience preparing your 2014 tax return (filed in 2015). Then I will be asking some additional questions about elements of your return that relate to the Premium Tax Credit and for your comments and suggestions for how we can improve information provided to help individuals prepare their returns. After today's discussion, you will receive \$65 as a token of our appreciation for your time and input.

Have you ever participated in an informational interview like this one before?

Okay. Before we start, let me share with you some important information.

Disclosures/Informed Consent

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, I will read to you an address you can write to.

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

We can also provide this address to you at the completion of our discussion.

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.

There are no known risks to you for taking part in this interview. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your comments, nor will it appear in any written reports or publications. There are also no direct benefits to you for taking part in this interview, but your answers will help the IRS improve its services and materials to help taxpayers comply with tax law.

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 interview 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. Also, you can stop your participation at any time.
4. **Observers.** There is another person on the conference line who will be listening and helping to take notes today.
5. **Time.** I will be watching our time and directing our conversation. This discussion will last for 60 minutes.
6. **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. Do you have any objections to this discussion being recorded?

[IF RESPONDENT AGREES TO RECORDING] I'm going to start the recorder, and repeat a couple of these questions to have them on record. Today is [DATE]. Now that the recorder is running, let me ask:

Are you willing to participate in this interview?

[YES] – Continue

[NO] – Okay, thank you for your time.

Is it okay with you if I record this interview?

[YES] - Thank you for participating in today's discussion. We appreciate your time and your contributions. - I just want to ask again that you speak your mind. You should say what is true for you. I really want to hear about your experiences, feelings, and opinions on the topics that come up in our discussion.

[NO] – Okay, I'll do my best to document everything in my notes.

Section 1: Tax Preparation Experience

First, I'd like for you to tell me about your experience preparing your federal tax return this year.

How did you prepare your return?
How did you file your return?

Do you file a return every year?
Did you file a return the previous year?
When was the last time you filed a return?

Did you use the same tools to prepare your return as in previous years?
If not, why did you change?
What did you use previously?

Did you or anyone on your return purchase health insurance from the federal or state marketplace?

When did you become aware of your need to report information about your health insurance and the Premium Tax Credit on your return?
How did you become aware of this requirement?

Did you need additional help to prepare your return?
What did you need additional information on?

Did you need help on issues related to the Premium Tax Credit?

What resources did you use?
IRS resources?
Forms?
Form instructions?
Publications? (5187 or 974)
Website? (PTC Interactive Tax Assistant)
IRS phone line?
IRS office?

Helpful? Why or why not?

Outside resources?
Which ones?
Tax preparation software like TurboTax?
Helpful? Why or why not?

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Did you request an extension to file your return?

Do you recall getting a notice for your 2014 return?
Can you describe what the letter/notice was for?

This is the issue we identified on your return...

Section 2: Error-specific Questions (Interviewer must know prior to interview which error to discuss – coordinate with contractor who will handle scheduling)

Error 190

IRS information indicates you received the Advanced Premium Tax Credit to help pay your premium during the year but according to records, did not reconcile the advanced amount with the amount to which you were entitled according to your tax return.

Describe to me the error you were notified of as you understood it.

Did you receive insurance from the exchange for the full year?

If no, why not?

Stop making payments?

Get employer-sponsored coverage?

Income change during the year?

Did you receive Form(s) 1095-A from the exchange with information to help you file your return?

Did you end up owing money to be paid back when you filed your return?

Were you expecting this?

Were you surprised by the amount you owed?

When did you file your return?

Before you received 1095-A?

Did someone else receive the Form 1095-A that you needed to prepare your return?

Were you able to retrieve it?

Error 191

IRS information indicates that you are ineligible to receive the Premium Tax Credit (or APTC) based on citizenship but nevertheless claimed it when you filed your return.

Describe to me the error you were notified of as you understood it.

How were the eligibility requirements for the Premium Tax Credit explained to you?
Where? When? By who/what? Before you went to the exchange or when you tried to enroll?

How were you notified that you were ineligible when you tried to enroll?

Did you feel as though you understood the requirements as they were explained to you?
What were you unsure about?
What could have helped you understand better?

Is your error resolved now?
Was it a true mistake or were you eligible but didn't prove citizenship when you went to enroll at an exchange?

Error 192

IRS information indicates that the entries on your Form 8962 related to your dependent(s) is different from the information you claim on your tax return regarding your dependents.

Describe to me the error you were notified of as you understood it.

How were you notified of the error on your return?

When preparing your return, did you read the instructions regarding the calculation of Household Income in Section 1 of Form 8962?

What could be done to improve those instructions to help others avoid making the same mistake?

Was there a change in your household's status during the year?
Child move out?

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College student who claimed themselves but whose income you included in MAGI calculation?

Error 194

IRS information indicates that you did not fully complete, or may have made a mistake completing the entries required for the shared policy allocations.

Describe to me the error you were notified of as you understood it.

Where did your confusion arise when preparing your return/entering information/ answering questions related to the shared policy allocation?

What could be done to improve the instructions to help others avoid making similar mistakes?

Error 195

IRS information indicates that you did not have healthcare coverage purchased at a marketplace exchange, but you claimed either the Premium Tax Credit or Advanced Premium Tax Credit.

Describe to me the error you were notified of as you understood it.

Did you receive a Form 1095-A from an exchange?

Did someone else receive a Form 1095-A on your behalf that you were unable to retrieve?

Did you receive a corrected 1095-A from an exchange?

What did you do upon receiving a corrected Form 1095-A?

Error 196

IRS information indicates that the amount you reported for your second lowest cost silver plan premiums and the information IRS received from the exchange is different. (Alternative Calculation for Marriage or Allocation Calculation Error)

Describe to me the error you were notified of as you understood it.

What was the filing status on your return?

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Did you receive a Form 1095-A from an exchange?
Did you file your return with that information?

Were the effective dates of coverage on the Form 1095-A you received incorrect?

Did you then later receive a corrected Form 1095-A?

What did you do upon receiving a corrected Form 1095-A?

Error 198

IRS information indicates that the amount you reported for your second lowest cost silver plan premiums and the information IRS received from the exchange is different. (Normal calculation)

Describe to me the error you were notified of as you understood it.

Did you file a Form 8962?
Did you complete the entire form? Why or why not?

Did you receive a Form 1095-A from an exchange?
Did you file your return with that information?

Were the effective dates of coverage on the Form 1095-A you received incorrect?

Did you then later receive a corrected Form 1095-A?

What did you do upon receiving a corrected Form 1095-A?

Error 199

IRS information indicates that the amount you reported for second lowest cost silver plan premium amount was different from the information the IRS received from the exchange for at least one month out of the year.

Describe to me the error you were notified of as you understood it.

Did you file a Form 8962?
Did you complete the entire form? Why or why not?

Did you receive a Form 1095-A from an exchange?
Did you file your return with that information?

Did you then later receive a corrected Form 1095-A?

What did you do upon receiving a corrected Form 1095-A?

Section 3: Post-filing Activities (work into individual error discussions)

When did you become aware that there was an issue on your return related to the Premium Tax Credit?

How did you become aware that there was an issue on your return related to the Premium Tax Credit?

What actions did you take after becoming aware of the issue to resolve it?

Call the IRS?

Write a letter?

Go online?

Visit an IRS office?

Go to a tax Professional?

Is the issue resolved?

What information do you feel would have been helpful to you in preparing your PTC-related return?

Conclusion

This concludes today's session. I would like to thank you for sharing your thoughts and ideas. You have given us a lot of good information that we will consider and share with relevant IRS personnel in an effort to improve services and information for taxpayers everywhere.

Before we go, is there anything else you would like to add? Anything that you feel we did not cover?

Thanks again!

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Attachment G: Interview Guide – Paid Preparers

Affordable Care Act (ACA) Noncompliance Among Self Preparers and Paid Practitioners:
Understanding Circumstances leading to Premium Tax Credit Errors

Interviewer Introductions

Hello. My name is _____ and I'm a researcher with the Internal Revenue Service and will be conducting our interview today. Thank you for participating today to help us better understand your experiences preparing tax returns, specifically on issues surrounding reporting or reconciling the Premium Tax Credit. We appreciate you taking the time to participate in this discussion.

Tax Year 2014 was the first time taxpayers were required to report their compliance with the new Affordable Care Act legislation. This is a complex law, and understandably, there was some confusion about how to best comply with the regulations associated with it. The IRS is working to develop a stronger understanding of tax preparers' experience preparing client returns with Premium Tax Credit elements this year. Your input will be of great help to us to better plan communication and education materials and anticipate challenges taxpayer preparers may face when aiding their clients in complying with tax law.

Throughout our discussion today, I'll be asking you to describe your experience preparing 2014 tax returns for your clients (filed in 2015). Then I will be asking some additional questions about elements of those tax returns that relate to the Premium Tax Credit and for your comments and suggestions for how we can improve information provided to help tax preparers prepare their clients' returns. Your feedback will help us better understand the circumstances leading tax preparers to make mistakes on their clients' returns and develop strategies to avoid this in the future. After today's discussion, you will receive \$75 as a token of our appreciation for your time and input.

Have you ever participated in an informational interview like this one before?

Okay. Before we start, let me share with you some important information.

Disclosures/Informed Consent

- 7. 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, I will read to you an address you can write to.

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

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.

We can also provide this address to you at the completion of our discussion.

There are no known risks to you for taking part in this interview. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your comments, nor will it appear in any written reports or publications. There are also no direct benefits to you for taking part in this interview, but your answers will help the IRS improve its services and materials to help tax preparers aid their clients in complying with tax law.

8. **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.
9. **Voluntary Participation.** Your participation in this interview 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. Also, you can stop your participation at any time.
10. **Observers.** There is another person on the conference line who will be listening and helping to take notes today.
11. **Time.** I will be watching our time and directing our conversation. This discussion will last for 60 minutes.
12. **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. Do you have any objections to this discussion being recorded?

[IF RESPONDENT AGREES TO RECORDING] I'm going to start the recorder. Today is [DATE]. Now that the recorder is running, let me ask:

Are you willing to participate in this interview?

[YES] – Continue

[NO] – Okay, thank you for your time.

Is it okay with you if I record this interview?

[YES] - Thank you for participating in today's discussion. We appreciate your time and your contributions. - I just want to ask again that you speak your mind. You should say what is true for you. I really want to hear about your experiences, feelings, and opinions on the topics that come up in our discussion.

[NO] – Okay, I'll do my best to document everything in my notes.

Section 1: Tax Preparation Experience

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.

First, I'd like for you to tell me about your experience preparing federal tax returns for your clients that claimed the Premium Tax Credit this year.

Describe the process you followed to determine if your clients were eligible to claim the PTC.

What information did you ask for?

Did you interview your clients as part of this process? If so, what types of questions did you ask?

How did you prepare your clients' returns?

Did you use paper returns, free file-fillable forms, or electronic software?

How did you file your clients' returns?

Did you file electronically or use paper forms to file returns?

(If they use electronic software) Which company and product did you use? Did you notice any issues with the software that may have caused problems with the filing of your clients' returns? How well did the software guide you through the claiming of the APTC and PTC, reconciliation, etc.?

Did you use the same tools to prepare your clients' returns as in previous years? If not, why did you change? What did you use previously?

Describe steps you took to prepare your business to file PTC returns.

Did you take educational courses, etc.? If so, were they helpful? Did you research online? Was there information you were unsure about?

Other steps you took to prepare?

When did your clients typically become aware of the need to report information about their health insurance and the Premium Tax Credit?

How did they typically become aware of this requirement?

Describe any major issues or barriers you faced in filing accurate PTC returns for your clients.

Did you need additional help to prepare your clients' returns?

If so, what specific information did you need?

What resources did you use to find this information?

IRS resources? Forms? Publications? Website?
Helpful? Why or why not?

Outside resources?
Which ones?
Helpful? Why or why not?

Do you recall any of your clients telling you they received a notice for their 2014 return?
Can you describe what the letter/notice was for?

Following is an issue we identified on one or more of your clients' returns...

Section 2: Error-specific Questions

Error 190

IRS information indicates one or more of your clients received the Advanced Premium Tax Credit (APTC) during the year but according to records, they did not reconcile the advanced amount they received on their return.

Describe to me any of these errors you were notified of as you understood them.

Did your clients receive insurance from the exchange for the full year?

If no, why not?

Stop making payments?

Get employer-sponsored coverage?

Income change during the year?

Did any clients end up owing money to be paid back when their return was filed?

Were you/they expecting this?

Were you/they surprised by the amount they owed?

Were you aware these clients must still claim the APTC and the PTC on their tax returns?

If not, what could IRS do to make preparers aware?

When did you file their return?

Before they received 1095-A?

Error 191

IRS information indicates that at least one of your clients was ineligible to receive the Premium Tax Credit (or APTC) but claimed it on their return.

Describe to me any of these errors you were notified of as you understood them.

How were the eligibility requirements for the Premium Tax Credit explained to you or your client?

Where? When?

By who/what?

Before they went to the exchange or when they tried to enroll?

Was your client notified they were ineligible when they tried to enroll?

How did you determine if your clients were eligible to claim PTC?

Did you interview them?

Were there specifics surrounding eligibility to claim PTC and citizenship you were unsure of as a preparer?

What could IRS do to make those things more clear?

Is the error resolved now?

Was it a true mistake or was your client eligible but didn't prove citizenship when they went to enroll at an exchange?

Error 192

IRS information indicates that, for at least one of your clients, the entries on their Form 8962 related to their dependent(s) is different than the dependents claimed on their tax return.

Describe to me any of these errors you were notified of as you understood them.

How were you or your client notified of the error on their return?

When preparing your clients' returns, did you read the instructions regarding the calculation of Household Income in Section 1 of Form 8962?

What could be done to improve those instructions to help others avoid making the same mistake?

Was there a change in any of your clients' household statuses during the year?
Child move out?
College student who claimed themselves but whose income you included in
MAGI calculation?

Error 194

IRS information indicates that at least one of your clients did not fully complete, or may have made a mistake completing the entries required for the shared policy allocations.

Describe to me any of these errors you were notified of as you understood them.

Where did your confusion arise when preparing your clients' return/entering information/ answering questions related to the shared policy allocation?

What could be done to improve the instructions to help others avoid making similar mistakes?

Error 195

IRS information indicates that at least one of your clients you did not have healthcare coverage purchased at a marketplace exchange, but they claimed either the Premium Tax Credit or Advanced Premium Tax Credit.

Describe to me any of these errors you were notified of as you understood them.

Did your clients receive a Form 1095-A from an exchange?

Did you request the 1095-A along with other information returns, etc. from your clients?
Did any of your clients have someone else receive a Form 1095-A on their behalf that they were unable to retrieve?

Did any of your clients receive a corrected 1095-A from an exchange?
What did they do upon receiving a corrected Form 1095-A?

Error 196

IRS information indicates that at least one of your clients had an amount reported for their second lowest cost silver plan premiums that differed from the information the IRS received from the exchange. (Alternative Calculation for Marriage or Allocation Calculation Error)

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Describe to me any of these errors you were notified of as you understood them.

Did your clients receive a Form 1095-A from an exchange?
Did you file their return with that information?

Were the effective dates of coverage on the Form 1095-A they received incorrect?
Did they then later receive a corrected Form 1095-A?

What did they do upon receiving a corrected Form 1095-A?

Describe any sections of Parts 2, 4, or 5 on the Form 8962 that you found to be confusing.

Did the instructions aid in clarifying the confusion?

Describe any ways you feel this section could be made clearer.

Error 198

IRS information indicates that the amount at least one of your clients reported for their second lowest cost silver plan premiums and the information IRS received from the exchange is different.(Normal calculation)

Describe to me any of these errors you were notified of as you understood them.

Did you file a Form 8962 for your client?
Did you complete the entire form? Why or why not?

Did you find any of Part 2 of Form 8962 to be confusing?
Did the instructions aid in clarifying the confusion?

Describe any ways you feel this section could be made clearer.

Did your client receive a Form 1095-A from an exchange?
Did you file your client's return with that information?

Were the effective dates of coverage on the Form 1095-A your client received incorrect?

Did they then later receive a corrected Form 1095-A?

What did they do up receiving a corrected Form 1095-A?

Error 199

IRS information indicates that the amount at least one of your clients reported for their second lowest cost silver plan premium amount was different from the information the IRS received from the exchange for at least one month out of the year.

Describe to me any of these errors you were notified of as you understood them.

Did you file a Form 8962 for your client?

Did you complete the entire form? Why or why not?

Did your client receive a Form 1095-A from an exchange?

Did you file your return with that information?

Did they then later receive a corrected Form 1095-A?

What did they do upon receiving a corrected Form 1095-A?

Did you find any of Part 2 of Form 8962 to be confusing?

Did the instructions aid in clarifying the confusion?

Describe any ways you feel this section could be made clearer.

Section 3: Post-filing Activities (work into individual error discussions)

Did either you or your clients receive notification there was an issue on your return related to the Premium Tax Credit?

a. (If you) When and how did you become aware of the error?

Describe any ways you notified your clients about the error.

b. (If them) When and how did they become aware of the error?

How soon after receiving the error did your clients typically contact you?

What actions did you or your clients take after becoming aware of the issue to resolve it?

Call the IRS?

Write a letter?

Go online?

Is the issue resolved?

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What information do you feel would have been helpful to you in preparing your clients' PTC-related returns?

Conclusion

This concludes today's session. I would like to thank you for coming to share your thoughts and ideas today. You have given us a lot of good information that we will share with relevant IRS personnel in an effort to improve communication and education materials to aid tax preparers in aiding their clients in complying with tax law specific to the Premium Tax Credit.

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

ATTACHMENT H: Participant Reminder Call for ACA Noncompliance PTC Error Feedback - Self-Preparers

Participant Reminder Call for ACA PTC Error Feedback One-on-One Interviews

Hello, my name is _____ and I am calling on behalf of [insert Contractor name]. We spoke on _____ (date and time) concerning your participation in a paid study in coordination with the Internal Revenue Service to gather feedback and opinions on your experience preparing your tax return, with particular attention to the elements of your return pertaining to the Affordable Care Act Premium Tax Credit.

As a reminder, the study will consist of a 60 minute interview session with an IRS researcher through the phone and you will receive a \$65 honorarium for your participation. The interview discussion will be strictly for research, and all of your comments will be held private to the extent covered by law. We have you scheduled to participate in this interview on _____ (date) at _____ (time). Are you still able to participate in this study on that time and on that date?

Yes – Continue

No – Are you sure you will not be able to participate? If not, please provide a reason for our recruiting documentation purposes.

[If YES above] As previously discussed, on the day of your interview, at the time you have agreed upon, please call this number: xxx-xxx-xxxx. We look forward to having you participate on *[insert appropriate date]*.