

ATTACHMENTS
Follow up Focus Groups for W&I Taxpayer Experience Survey (TES) 2014

4 groups

Include:

- Filers only
- People who claimed PTC, but were not eligible (one group)
- PTC eligible (preferred)
 - Income level: 400% or less of U.S. Poverty Thresholds (taking into account household size)
 - Filing status: Did not file as “Married filing separately”
 - Source of health insurance: Health Insurance Marketplace or State-specific health insurance plan
- ACA target audience (fill out groups)
 - Income level: 400% or less of U.S. Poverty Thresholds (taking into account household size)
 - Filing status: Did not file as “Married filing separately”

IRS W&I
Taxpayer Experience Survey 2014
Focus Group Recruiting and Scheduling

Recruiting

Hello, This is _____ and I’m calling from Pacific Market Research regarding a research project. May I please speak to _____?

R1. *[All]* Based on a survey you took last June for the IRS, you qualify to participate in a phone-based focus group to discuss taxes. The phone-based focus group will last up to one hour and you will receive an honoraria payment of \$40 for participation from the study sponsor. Are you interested in participating in one of these groups?

- 1 Yes
- 2 No (TERMINATE)

If yes, continue:

R2. Did you or your spouse file a Federal Income Tax Return in 2015 for income earned in 2014?

- 1 Yes, I or my spouse filed federal tax return

- 2 No federal income tax return filed for 2013 taxes [TERMINATE]
- 3 Not sure/Refused [TERMINATE]

R3. Which of the following was the **filing status** you used on your 2014 tax return?

- 1 Single
- 2 Married, filing jointly
- 3 Married, filing separately
- 4 Head of Household (single with dependent parent or child)
- 5 Qualifying widow(er) with dependent child
- 6 Don't know [TERMINATE]

R4. Including yourself, how many people are in your household?

- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7
- 8 8
- 9 9 or more

R5. Which of the following categories best describes your household income *before* taxes for 2014?

- 1 Less than \$10,000
- 2 \$10,000 to less than \$15,000
- 3 \$15,000 to less than \$20,000
- 4 \$20,000 to less than \$25,000
- 5 \$25,000 to less than \$35,000
- 6 \$35,000 to less than \$50,000
- 7 \$50,000 to less than \$75,000
- 8 \$75,000 to less than \$100,000
- 9 \$100,000 to less than \$150,000
- 10 \$150,000 to less than \$200,000
- 11 \$200,000 to less than \$1 million
- 12 \$1 million or more

R6. Through whom do you have health insurance? [CHECK ALL THAT APPLY]

- 1 Directly from an insurance company
- 2 Employer-based health insurance plan
- 3 Health Insurance Marketplace
- 4 Medicare

- 5 Medicaid
- 6 State-specific health insurance plan
- 7 TRICARE or other military health coverage
- 8 I don't know
- 9 Other
- 10 Don't have health insurance

R7. Did you receive Premium Tax Credit assistance to help you afford health insurance (based on

Form 8962 Premium Tax Credit)?

- 1 Yes
- 2 No
- 3 Not Sure

R8. In order to schedule you for one of our a focus groups with \$40 honoraria, we need your name, telephone number, and best time to reach you, and we will follow up with you by phone.

Name: _____

Phone: _____

Time to call: _____

R9. 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]

Intro Scheduling Recruiting:

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

About a week ago you completed a Research Now survey in which you agreed to participate in a phone-based focus group to discuss taxes. 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 \$40.

Scheduling or Recruiting:

1. For the phone group, I will give you a toll-free call in number and you will be joined by 6 others on the call. Are you available at the following time?
 - Time1
 - Time2
 - Time3
 - Time4
2. If not available any times or not interested anymore
 - a. [TERMINATE:] “That is the only time we have available right now, so I’m sorry it does not work out. Thank you for your time.”
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 _____]

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.

Thank you and have a nice day. We look forward to speaking with you on [DAY DATE TIME.]

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.

**IRS Wage and Investment
Taxpayer Experience Survey
Phone Focus Group– ACA/Premium Tax Credit
Moderator’s Discussion Guide**

Overview (5 mins)

Hello, I’m (MODERATOR) from Pacific Consulting Group (PCG) and I’m moderating our discussion today. The goal of this research is to provide information that will help the IRS understand awareness of the Affordable Care Act 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 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.

Affordable Care Act

1. Are you familiar with the term Affordable Care Act? What do you know about it? What do you usually call it?
2. Are you aware of the need to report whether or not you have health insurance on your tax return? If yes, did you report whether or not you had health insurance on your 2014 tax return?
3. Did any of you request an exemption from the requirement to purchase health insurance (Form 8965 Health Coverage Exemptions)? How did that work out? Was it easy to request or confusing? Did you get the exemption?
4. Did any of you have to make a payment to the IRS because you did not purchase health insurance on your 2014 tax return? Will you be doing anything differently this coming tax year?

Premium Tax Credit

5. Are you aware of the Premium Tax Credit (known as PTC)? What is it? (It is a tax credit designed to help individuals afford health insurance through the Health Insurance Marketplace)? Did you know this before our call today?
6. For those of you that knew about the PTC, how did you hear about the Premium Tax Credit?
7. Did you receive the Premium Tax Credit to help you afford health insurance?
8. [For PTC group not eligible only to get at whether they really got the PTC and whether they really were not eligible]
 - a. How were you notified that you received the Premium Tax Credit
 - b. Through whom do you have Health insurance?
 - c. How do you file? Single, married filing jointly, married filing separately, etc.

Getting Information

9. From where or who do you prefer to get information about the Affordable Care Act? How about the Premium Tax Credit?
 - a. Probes: IRS, tax professional, news websites, news, church, other

10. How do you prefer to get information from the IRS about the Affordable Care Act? How about information about the Premium Tax Credit?
- a. Probes: irs.gov, other?

Health Insurance

11. [For PTC eligible groups] Through whom do you have health insurance?

Probes:

- 1 Directly from an insurance company
- 2 Employer-based health insurance plan
- 3 Health Insurance Marketplace
- 4 Medicare
- 5 Medicaid
- 6 State-specific health insurance plan
- 7 TRICARE or other military health coverage
- 8 I don't know
- 9 Other

Recommendations (5 min)

- Does anyone have anything else they'd like to share about their experience with the Affordable Care Act and Premium Tax Credit?

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 \$40 token of our appreciation in the mail within two weeks.

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