

**ATTACHMENTS**  
**Approval Request to Conduct Customer Satisfaction Research**  
**W&I Taxpayer Experience Survey (TES) Follow-up Focus Groups**

**2017 IRS Taxpayer Experience Survey**  
Focus Group Moderator Guide

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**Topic 0: Welcome and Introductions (10 min)**

Hello everyone. My name is \_\_\_\_\_ and I will be your moderator for this discussion. I work for ICF, a U.S. management consulting firm located just outside of Washington, D.C. We have been asked to speak with you today by the Internal Revenue Service or IRS as you likely know them. Right away, I want to let everyone know that I'm not an IRS employee, and I am not a tax expert. I am here to help guide the discussion as a focus group moderator and ensure we get through the questions we have today. I want to hear your honest opinions about the topics we will discuss today. There are no right or wrong answers to the questions I'm going to ask. Please just relax and enjoy the discussion.

Please keep in mind that your participation in this discussion is completely voluntary. If for any reason you wish to leave the discussion, you may.

**Ground Rules**

Before we begin, I'd like to review some ground rules for today's discussion. Ground rules are our guidelines for operating so that we can complete our task in a manner that is respectful of everyone and provides all of you with the opportunity to express your thoughts safely and privately to the extent allowed by law.

The OMB Control Number for this study is [OMB-1549-1349](#). If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we will provide this address to you at the completion of our discussion.

Everything that you say will be kept private to the extent allowed by law. We will use first names only and names will not be used in any report. Again, all your comments will be held private to the extent allowed by the law, so please feel free to tell me what you think.

Your participation in this session is entirely voluntary. You have been invited here to offer your views and opinions so everyone's participation is important. 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.

Please speak one at a time.

It's okay to be critical. I want to hear your views and opinions about whether you like or dislike something. You do not have to reach a consensus, but please be respectful of each other's opinions.

This session will be audiotaped. This allows us to capture everything that is being said today, and we will include the information in a report to our client. However, we will not tie your name to anything specific you say today.

There are people listening into the discussion. Some are coworkers of mine listening in to take notes on the discussion. Others are from the IRS and are simply listening to

hear things first hand before the report comes out; they have all signed an observer confidentiality agreement.

Again, all of your answers will remain private to the extent allowed by law, so feel free to say exactly what is on your mind. Nothing will be attributed to any particular person in our report.

You may excuse yourself from the conversation at any time for any reason.

Because we're on the phone, I ask that you say your first name before speaking so I know who is speaking. I may call on those I haven't heard from in a while.

### ***General Understanding***

We're here today because the IRS wants to know more about your experiences as people whose taxes might have been affected by tax law changes this past year. I want to get your candid opinions, ideas and feedback on the topics we are going to discuss.

Are there any questions before we get started?

### **Topic 1: Use of Websites for Information (5 min)**

To get us started, let's simply introduce ourselves and where you're calling from.

1. Let's start by talking about your time spent online. What are some websites that you visit on a regular basis?
  - a. What websites do you use to gain information about U.S. taxes?
2. Has anyone ever been to the IRS website, IRS.gov?

PROBE:

*If yes:*

- a. Where did you go or what were you looking for on the IRS.gov site?
- b. Were you able to find information that pertained to you?

*If no:*

- a. Were you aware that IRS had a website?
- b. Now that you know it's there, do you think you would ever visit IRS.gov?
  - i. Why or why not?

### **Topic 2: PATH ACT, ITINs and Implications of Changes (40 min)**

Now I am going to ask you some questions about filing your 2016 income taxes.

3. How many of you filed tax returns claiming the Earned Income Tax Credit (EITC)?

*If needed: EITC is a refundable tax credit for low- to moderate-income working individuals and couples, particularly those with children.*

4. How many of you filed tax returns claiming the Additional Child Tax Credit (ACTC)?

*If needed: ACTC is a refundable credit that you may receive if your Child Tax Credit is greater than the total amount of income taxes you owe, as long as you had an earned income of at least \$3,000.*

The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have a Social Security Number (SSN) from the Social Security Administration (SSA) and are not eligible to obtain one.

5. How many of you had tax returns that included an Individual Tax Identification Number (ITIN) for you or a family member?
6. As you know, tax laws change every year. How do you keep yourself informed, or how do you find out about changes in U.S. tax laws? If you rely on tax preparation software to keep you informed of any tax law changes, please specify this.

PROBE:

*If the taxpayer actively researches information him or herself:*

- a. Where do you conduct your research/searches (i.e., which websites, published material – IRS publications/other material such as AARP magazine, trust an authority figure like a tax professional to disseminate information)
- b. Why do you choose those particular resources?
- c. How successful do you think you have been in finding information on tax law changes this way? Why?

*If the taxpayer does not stay informed:*

- a. Why not?

7. Were you aware of any tax law changes that affected your 2016 income taxes?

*If yes:*

- a. Could you describe the change?
- b. How did the changes you described impact your tax preparation and/or filing method, if at all?

We are interested in finding out more about how the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) may have impacted on you. This is a tax law change that went into effect this year requiring the IRS to hold refunds on tax returns for those claiming the Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) until February 15, 2017. It also impacts those who have ITINs.

8. How many of you are aware of the Protecting Americans from Tax Hikes (PATH) Act?

PROBE:

*If aware:*

- a. How were you made aware/how did you first hear about the PATH Act?

- b. When you first heard about this change, how did you think it would affect you? (If needed: Timing of your refund)
9. When did you receive your tax refund this past year?
  - a. Did you receive your tax refund before, after, or exactly when you thought you would?
  - b. Do you think the time it took to receive your refund was reasonable?
  - c. How, if at all, were you informed about how long the refund process was expected to take?
  - d. How, if at all, were you informed about when you would receive your refund?
10. *For those with delayed refund:*
  - a. Did you experience any situations where you couldn't pay for something for which you had planned to use your refund? (e.g., were you not able to pay a bill, debt, other expense you planned to use your refund for?) If so, please explain.
    - i. What did you do in this situation?
  - b. How did this delayed refund impact your preparation/filing method, if at all? How do you think it will in the future?
  - c. How many of you are aware of Refund Anticipation Loans?

*If yes:* In your own words, how would you define that kind of loan?

    - i. Did you apply for a loan like this? Why or why not?

*If no:* [The RAL is money borrowed by a taxpayer from a lender based on the taxpayer's anticipated income tax refund].  
Now that I've read the definition, are you aware of this type of loan?

    - i. Would you consider applying for one? Why or why not?
11. *For those without a delayed refund:* How do you think a delayed refund would have impacted you, if at all?
  - a. How do you think it would affect your preparation/filing method, if at all?
12. Did you check the status of your refund?
  - a. *If yes:* What resources, if any, did you use to check the status of your refund?
  - b. *If no:* What would you do if you wanted to check the status of your refund?
13. *FOR ITINs:* Were you aware of any changes made to the ITIN program?

*If aware:*

  - a. What was your understanding of these changes and how they would affect you? (if needed: renewing your ITIN)
  - b. How were you made aware/how did you first hear about the changes to the ITIN program?
  - c. How did this change impact your tax preparation and/or filing method, if at all?

d. How did this change impact your refund, if at all?

*If not aware:*

- a. Where would you go to learn more about this change and how it impacts you?
- b. How would you expect this information to be communicated to you?

14. Overall, what do you think of the information that's out there about income tax filing requirements and any changes to them?

PROBE:

- a. Are they satisfactory, vague, confusing, etc.? Why do you say that?

15. In your opinion, what has the IRS done well in regards to communicating changes that affect you and/or your tax refund?

PROBE:

- a. In your opinion, what are some areas where the IRS could improve?

***False Close (5 min)***

*Tell participants that you are going to speak with observers to see whether they have any follow-up questions. Check email for questions you need to follow-up on.*

***Closing***

This concludes today's session. On behalf of the IRS, I wish to thank all of you for your participation today. As I mentioned at the beginning:

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. "The OMB number for this study is 1545-1349. If you have any comments regarding this study, please write to: **IRS, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.**"

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

Thanks again!

**Web recruitment instrument to be administered to ICF-identified AmeriSpeak panelists who completed the 2017 TES to recruit panelists interested in participating in the focus groups**

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[DISPLAY1]

Earlier this year you completed a survey about your experiences filing taxes. We want to find out more about your experiences as people whose taxes might have been affected by tax law changes this past year. We are partnering with the consulting firm ICF on behalf of the IRS to conduct focus groups.

We are only inviting a small number of AmeriSpeak panelists to participate in these focus groups!

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[DISPLAY2]

If you would like to participate and are selected, you will participate in a call with 6-7 other AmeriSpeak panelists and a researcher from ICF.

The focus group will last about an hour and AmeriSpeak panelists who participate will receive 40,000 AmeriSpeak points (worth \$40!).

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[SP; PROMPT]

S1.

Are you willing to participate in this focus group? You will need to have access to a phone at the time of the interview.

You will get a chance to tell us the best date/times for an interview with a researcher from ICF next.

1. Yes
  2. No
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[IF S1=1; MP GRID]

S2.

While we may not be able to accommodate everyone's preferences, we would like to know the most convenient time for you to participate in the 1 hour focus group.

Which days would be you be available to be interviewed? Keep in mind, you will want 1 hour in a quiet place with access to a telephone.

Please select all your available dates and times.

Date	Afternoon (2:00 pm – 3:00 pm)	Evening (6:00 pm – 7:00 pm)
Wednesday, January 10		
Friday, January 12		
Tuesday, January 16		
Thursday, January 18		

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[IF S1=1; DISPLAY3]

Thank you for your interest in participating in a focus group with researchers from ICF!

If you are selected, the AmeriSpeak Tax Tools Survey Team will send you an email to let you know the date and telephone information of your focus group. Be sure to look out for an email so you don't miss out on this opportunity to help us understand tax payers' experiences!

## **Email reminder #1 to be sent to recruited panelists (sent by NORC)**

**Email subject:** You're in! Upcoming focus group confirmation (worth \$40!)

**Email body:**

Hello [FIRSTNAME],

Thank you for your interest in participating in a one-hour focus group! You have been selected to participate in the focus group on:

**[DATE] at [TIME],** your local time.

After you participate in the focus group, you will earn 40,000 AmeriPoints (worth \$40!).

Please make sure you are in a quiet place to talk during your scheduled focus group time.

Before your interview time, please review the consent document. In order to participate, you must read these before your interview on **[DATE] at [TIME]**.

[Link to Informed Consent](#)

[Call in information will follow.](#)

Sincerely,

The AmeriSpeak Tax Tools Survey Team



**Email reminder #2 to be sent to recruited panelists (sent by NORC)**

**Email subject:** Your telephone focus group with ICF is here!

**Email body:**

Hello [FIRSTNAME],

Thanks again for your interest in participating in this exclusive opportunity for AmeriSpeak panelists. As a reminder, your focus group is TODAY at:

**[TIME]**, your local time.

Please be sure to join the dial in for your group at that time, using the following information:

**(XXX) XXX-XXXX**

When prompted to enter a passcode, please enter:

**XXXXXX#**

Please make sure you are in a quiet place to talk. For participating in this one-hour telephone focus group, you will receive 40,000 AmeriPoints (worth \$40)!

Sincerely,

The AmeriSpeak Tax Tools Survey Team

**INFORMED CONSENT**  
**DISCUSSION ABOUT THE INTERNAL REVENUE SERVICE (IRS)**  
**TAXPAYER EXPERIENCE SURVEY**

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ICF, a research and consulting firm, is conducting research on behalf of the Internal Revenue Service (IRS). We are conducting focus groups to learn more about your experiences as people whose taxes might have been affected by tax law changes this past year. You have been invited to participate in a telephone discussion that will last no more than 1 hour with a representative of ICF. The IRS will be using these findings to improve its services. A report of the results from all of the discussions will be prepared by ICF for IRS.

Before you agree to join in this discussion, please review and consider the conditions listed below:

- Your participation is completely voluntary.
- Although we believe that participation in this focus group poses little or no risk to you, some people may feel a little anxious about the discussion. You can choose not to answer any questions you do not want to answer.
- During the session, we will not use your last name when there is a need to call on you. Also, your name will not be used in any reports written later. Tape recordings will be handled so that only the people working on this project will have access to them and they will not be provided to the IRS. The digital recordings will be stored at the ICF office and destroyed after the final report is accepted by our client, the IRS.
- You will receive 40,000 Ameripoints to compensate you for your time.
- You may discontinue participation at any time, either by leaving the focus group or not answering a question.
- Any questions you have about this focus group and the study will be answered before we begin our discussion. Contact information is provided below for any questions that arise after your participation.
- This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is **OMB-1549-1349**.

**Contact information:** If you have any concerns about your participation in this study or have any questions about the project, please contact the ICF Project Manager, Julia Sumner, via email at [Julia.Sumner@icf.com](mailto:Julia.Sumner@icf.com).

I agree to participate in this interview. My verbal consent at the time of interview indicates that the researchers have answered all of my questions to my satisfaction, that I consent to participate in this study, and that I have been provided a copy of this form.