

2020 IRS Taxpayer Experience Survey

Focus Group Moderator Guide

Collecting Feedback on Filing Your Taxes

Welcome and Introductions (5 min)

Hello everyone. My name is _____ and I will be leading today's 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. First, 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 to cover today. I want to hear your honest opinions about the topics we will discuss. There are no wrong answers to the questions I'm going to ask. Please relax, share your opinions and enjoy the discussion.

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 confidentially.

- The OMB Control Number for this study is 1545-2274. If you have any comments concerning the time estimates associated with this study or how to make this process simpler, we will provide an address to you at the completion of our discussion.
- Everything 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.
- 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.
- 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 audio recorded. This allows us to capture everything that is being said today. We will include a summary of this discussion, and potentially some quotes as well, in a report to our client. However, we will not tie your name to anything specific you say.
- There are a few other people listening into the discussion. Some are coworkers of mine listening in to take notes. 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.
- You may excuse yourself from the conversation at any time for any reason.
- Please speak one at a time.
- 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.

Are there any questions before we get started?

Icebreaker

To get us started, let's introduce ourselves using first names only, say where you're calling from, and briefly tell me about one of your hobbies or something you like to do for fun.

Typical Taxpayer Behavior (10 min)

We're here today because the IRS wants to know more about your experiences related to filing your taxes. We want to hear about your typical process, what resources you use, and what about those resources is helpful.

1. When do you usually start thinking about preparing and filing your tax return each year? [NOTE: Steer group away from considering "when" during COVID pandemic. Looking for their "usual" behavior.]
2. Where do you usually get information about tax return preparation and filing options?
3. When you file your taxes, do you usually use a tax return preparation software or company?
 - a. Which one?
 - b. Do you use the same tax return preparation software or company each year?
 - i. Why or why not?
 - c. Which features are important to you in a tax return preparation software or firm?
 - i. *If necessary:* Name recognition? Price? Convenience? Trustworthiness?

Activity: List All Preparation Options (10 min)

4. Next, I want to do a short activity. Let's take 2 minutes and list all the options available to prepare and file tax returns.
 - a. *As possible, summarize options.*
 - b. Let's define/describe each of these options.
 - c. Are there any additional options that anyone can think of?

Awareness of Free File (10 min)

5. One option for preparing and filing taxes that [*was/wasn't*] mentioned is the IRS Free File program. Before our discussion today, what has anyone heard about Free File?
 - a. What is your understanding about eligibility for IRS Free File?
 - b. Where did you first learn about the IRS Free File program?
 - i. Where did you learn about other free filing options outside of IRS Free File?
 - c. Where would you expect to learn about IRS Free File? How could the IRS get the word out about this Free File program?

Impressions of Free File (20 min)

6. Now, let me define the IRS Free File program, so we all have a common understanding:

The IRS Free File program is a partnership between the IRS and a group of industry-leading private-sector tax preparation companies that have agreed to provide free commercial online tax preparation and electronic filing. Taxpayers with incomes below a certain limit can prepare and file

federal individual income tax returns for free using brand name software. Each company may have other restrictions based on income, age, Earned Income Tax Credit eligibility, and state of residence, but all taxpayers under the income limit have at least one software option. This IRS Free File program is separate from other free filing options that these and other companies may provide.

7. Now that you have heard the definition, what are your thoughts or feelings about IRS Free File?
 - a. Is there anything about the definition that you didn't understand?
 - b. If you didn't recognize the program before, do you recognize it now?
 - c. Does the IRS Free File program seem different to you than the other free filing options we have talked about?
8. What do you find appealing about IRS Free File?
 - a. *If necessary:* Cost? Software name recognition?
9. What concerns would you have using IRS Free File?
 - a. *If necessary:* Trustworthiness? Security?
10. Have you ever tried to prepare and file a tax return through IRS Free File?

If Yes:

 - a. Which software did you use to prepare your return?
 - b. What did you think about using IRS Free File?
 - i. What about the experience was good?
 - ii. What needs improvement?

If No:

 - c. Why didn't you use IRS Free File?
 - d. Would you be interested in IRS Free File now?
 - i. Why or why not?
11. Have you ever used a free preparation and filing option outside of the IRS Free File program?
 - a. Why did you choose this option?
 - b. What did you like and dislike?
12. In the future, are you likely to use IRS Free File, a free preparation and filing option outside of IRS Free File, or neither?
 - a. Why?
13. Does anyone have any final thoughts about the IRS Free File program?

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. You are not required to respond unless a currently valid OMB approval number is displayed. The OMB number for this study is 1545-2274. 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.

Thanks again!