

**IRS – Wage and Investment (W&I)**  
**SPEC Taxpayer Focus Group**  
**Moderator’s Guide – October 2008**  
*[Notes to the moderator are in italics]*

**Overview**

Hello, I’m **(NAME)** from **(ORGANIZATION)**. I will be moderating our discussion this evening. The topic we’ll be discussing is the effectiveness of information you receive about tax laws and tax preparation. We are interested in how you hear about tax law information, as well as assessing the usefulness of various IRS methods of communication, such as brochures, flyers, mailers, seminars, etc.. The overall goal of the research is to provide information that will help the IRS provide better service to customers. We’re interested in your opinions and thoughts around these topics and will not be addressing issues related to your specific tax situation. We will not be sharing your personal information with the IRS. This information will remain confidential.

First, I would like to thank all of you for coming this evening. Our discussion will take about one and a half hours. Your input is really important to us. Please be as open as you can in telling us how you really feel. We are recording this session, and we have some observers with us, but again, our focus here is on your experiences and opinions, not on your individual identities.

**Introductions**

Before we get started, let’s go around the room and quickly introduce ourselves. You already know who I am, so let’s start with **(FIRST NAME ONLY)**.

**Channel Delivery**

*[This section addresses channel delivery for education, outreach and tax prep services]*

First, I’d like to understand where you presently get information or help with taxes.

- Which places/people do you trust the most to get information about taxes? (prompt if needed: friends/relatives, IRS, paid professional, volunteer organization, employer, financial institution,)
- What type of information did you get from these sources in the last 12 months? (prompt if needed: EITC, e-services, tax preparation, Economic Stimulus Payment, etc.)
- Who prepared your 2007 taxes and where do you get help on tax preparation?

For Paid Preparer Users

- How much do you pay in fees?
- Are you aware that you can get free tax return preparation from volunteers?
- How do feel about getting free tax prep from volunteers? Would you do this? Why, Why not?

For VITA Users

- How did each of you get your 2006 taxes prepared? (Count # people who are repeat VITA customers, those who used paid preparers, and first time tax filers)
- Of those who used paid preparers before, how much money do you think you saved by having your taxes prepared free in 2007?

In the next part of the session, I will ask you about specific IRS programs, show you some materials and get your reaction to those materials.

## **EITC**

I'd like to shift to a specific credit for people who work, but don't earn high incomes.

### Awareness

- How many of you are aware of a tax benefit called EITC? *[get show of hands]*
- How did you become aware of EITC? (publications, brochures, seminars, etc.)

### Messaging

I'd like you to take a look at the following EITC brochure *[Show EITC brochure]*

- Have any of you seen this brochure before?
  - o If yes
    - What did you learn from the brochure?
    - How did reading the brochure affect your interest in learning more about EITC? How did the brochure affect your decision on whether or not to apply for EITC?
    - Did the brochure tell you how to apply for EITC?
  - o If no
    - How interested are you in learning more about EITC after reading this brochure? How likely are you to apply for EITC after reading this brochure?
    - Does the brochure tell you what to do next?

## **Economic Stimulus Package**

### Awareness

- How many of you are aware of a tax benefit called Economic Stimulus Package Rebate that was available in 2008? *[get show of hands]*
- How did you become aware of ESP? (direct mail, publications, advertising, brochures, seminars, etc.)

### Messaging

I'd like you to take a look at the following Economic Stimulus Package flyer *[Show ESP flyer]*

- Have any of you seen this flyer before?
  - o If yes
    - What did you learn from the flyer?

- How did reading the flyer affect your interest in learning more about the Economic stimulus package rebate? How did the brochure affect your decision on whether or not to apply for the rebate?
- Did the flyer tell you how to apply for the ESP rebate?
- If no
  - How interested are you in learning more about the Economic Stimulus Package after reading this brochure? How likely are you to apply for rebate after reading this brochure?
  - Does the flyer tell you what to do next?

## **E-Filing**

### Awareness

- How many of you are aware of e-filing and/or Free-File [*get show of hands*]
- How did you become aware of e-filing and/or Free-File? (publications, brochures, seminars, etc.)

### Messaging

I'd like you to take a look at the following E-file and/or Free-File information [*Show E-File/Free File Information*]

- Have any of you seen this information before?
  - If yes
    - What did you learn from the information?
    - How did reading the information affect your interest in learning more about the e-file or Free-File? How did the brochure affect your decision on whether or not to e-file or Free-File?
    - Did the information tell you how to E-file and/or Free-File?
  - If no
    - How interested are you in learning more about E-Filing/Free-Filing after reading this brochure? How likely are you to e-file/free-free after reading this brochure?
    - Does the brochure tell you what to do next?

## **Compliance**

In this last section, we want to understand what the IRS can do to help increase the number of responses to IRS letters and notices.

Please read through the following information that would arrive in the mail [*Show non-response notice stuffer*]

- How easy and clear is the notice?
- If you were to receive this notice, how motivated would you be to act on it?
- How would you act on this notice?

Those are all the questions that I have this evening. The IRS and I want to thank you, for coming tonight and for participating in this discussion. Our token of appreciation will be ready for you on the way out.

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.