

**Attachment 1
Screener Guide Form 8958**

Hello, my name is _____. I am calling on behalf of ICF Macro, a research and consulting firm in the Washington DC area. We are working with the Internal Revenue Service (IRS) to obtain feedback on a revised form they are developing. We are seeking participants for a focus group we are holding in [insert city]. Your participation is voluntary.

IF ASKED: (EACH INTERVIEWER WILL HAVE THIS INFORMATION)

If respondents ask how their name was obtained, tell them their phone number was randomly selected from a list of individuals in the local calling area. If respondents are concerned about participating, tell them that our contract with the IRS specifically prohibits me from revealing their name or any information about them to the IRS or anyone else. Participation in this focus group will not affect your taxes or filing status.

This project has been approved by the U.S. Office of Management and Budget (OMB). The OMB Clearance Number is 1545-1349. If you like, I can give you a name and address where you can send comments and questions regarding these time estimates or suggestions for making this process simpler.

*Internal Revenue Service
Tax Products Coordinating Committee
1111 Constitution Ave, NW IR-6526
SE:W:CAR:MP:T:T:SP
Washington, DC 20024*

Your answers to these questions will be held completely private by ICF Macro, meaning we will not provide your name or any identifying information to the IRS.

Screener Guide for Form 8958

- 1. Would you consider yourself to be fluent in English?
() Yes..... Continue
() No..... Terminate

For Tax Practitioners

- 2. Are you a tax professional? (individual who prepares 25 or more Federal tax returns each year)
() Yes..... Continue
() No..... Terminate

For Individuals

- 3. Did you file a federal tax return Form 1040 (Long Form) for tax year 2011 or 2012?
 Yes..... Continue
 No..... Terminate

- 4. For the tax year 2011, how was your income tax return filed? (*Note to recruiter: Try and recruit all paper and pencil filers, but if needed some respondents can have used software. Tax professionals can have used software.*)

Self prepared using paper and pencil or IRS fillable form.....Continue
Self prepared using software.....Continue
Used a preparer (Business Only).....Terminate
Not sure (Business Only).....Terminate

For questions 8-13, recruit a mix of individuals

- 5. Into which of the following categories does your age fall? *May opt-out if they wish to.*
 less than 18..... Terminate
 18 to 33
 34-44
 45 to 63
 65 and older

- 6. What was your filing status on your most recent tax return? [Read responses and check one]
 Single
 Married/jointly
 Married/separately
 Head of household
 Widow/widower

- 7. Please identify your highest completed level of education. [*May opt-out if they wish to.*]

- Some High School
- High School Diploma/GED
- Some College or Associate's Degree
- Bachelor's Degree
- Graduate or Professional Degree (M.D., J.D.)

8. Are you of Hispanic or Latino origin (ethnicity)?
- Yes
 - No

9. What is your race? Please select one or more. Are you.... [ACCEPT MULTIPLE ANSWERS.]
- White
 - Black or African American
 - Asian
 - Native Hawaiian or other Pacific Islander
 - American Indian or Alaska Native

10. Which of these categories does your total annual household income fall into?
[May opt-out if they wish to.]
- Less than \$10,000
 - \$10,000 but less than \$15,000
 - \$15,000 but less than \$25,000
 - \$25,000 but less than \$35,000
 - \$35,000 but less than \$50,000
 - \$50,000 but less than \$75,000
 - \$75,000 but less than \$100,000
 - \$100,000 or more

11. Record Gender—DO NOT ASK UNLESS UNABLE TO DETERMINE; may opt-out if they wish to.
- Female
 - Male

Thank you for answering our questions. Based on your responses, we would like to invite you to participate in a focus group which will be held in [insert city] [insert date] at [insert time]. The total time will be no more than 2 hours. We will provide everything that you need to participate in the focus group. Your participation is completely voluntary.

Are you willing to participate?

- Yes..... Continue
- No..... Terminate

Invitation

I'm glad that you will be able to join us! We will provide you with a \$75 stipend for participating as well as a light meal and refreshments. At this point I need to collect some contact information from you. Then we will call you the day before the session to confirm you will attend the session.

We are only inviting a few people, so it is very important that you notify us as soon as possible if for some reason you are unable to participate. Please call *[insert recruiter contact and phone]* if this should happen. We look forward to having you participate on *[insert day]* at *[insert time]*.

Do you have any questions?

Great! Thank you for your time and we will be in touch again the day before the focus group. Please remember to bring reading glasses if you use them.

TERMINATE TEXT

Thank you very much for your time, and thank you for answering our questions. Unfortunately, based on the focus group requirements, we cannot extend you an invitation. Perhaps at a later time we can include you in a future focus group. Have a good *[day/evening]*.

Basic Confirming Script

For use on all confirmation calls:

"Hi, this is _____ calling from **[Facility Name]**. We are calling to confirm your attendance for your upcoming **[focus group/interview]** that is taking place on **[Date/Time]**.

We would just like to remind you to please arrive at the facility at least 15 minutes early, so that you have enough time to sign-in and be seated so that the group can start promptly.

If anything changes and you are either unable to make it, or have any other last minute questions, please do not hesitate to contact us. Please just remember that the dress code is business casual, and you will need to bring a photo ID for identity verification purposes. We look forward to seeing at the upcoming session. Thank you and have a great day."

Appendix B: Focus Group Moderator's Guide

Form 8958, Allocation of Tax Amounts between Certain Individuals in Community Property States

INTRODUCTION

Introduction of the moderator

Good evening. My name is <insert first name> and I will be your moderator for this session. I work for ICF Macro, a research firm located near Washington, DC. We have been hired by the Internal Revenue Service (IRS) to moderate this discussion. You have been invited here because the IRS is interested in hearing your opinions about a form the Tax Forms and Publications Division of the IRS is revising. We will be talking about Form 8958, Allocation of Tax Amounts between Certain Individuals in Community Property States.

First, I would like to thank all of you for coming in tonight. Our discussion will take about two hours. Your comments and suggestions are very important to us and the IRS will make changes to Form 8958 based on comments from this focus group and others

The purpose of the focus group is to get your input on the Form 8958, Allocation of Tax Amounts between Certain Individuals in Community Property States. Explanation of the purpose of the focus group approach — to explore in a semi-structured manner what people think about the issues.

- The group discussion of the issues often generates deeper insights than individual one-on-one interviews.
- A topic-oriented discussion of issues allows the participants to identify the important dimensions that might be lost in a structured interview setting.
- It's interactive so that the participants can talk back to us—ask what we mean, tell us when a question doesn't make any sense, or means different things to different people.

BASIC GROUND RULES

- Everything that you say here will be kept strictly private. We will use first names only and names will not be used in the report. You will remain anonymous and are free to tell me what you think.
- For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project 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: IRS Tax Products Coordinating Committee, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.

- We are audio taping the meeting for use in preparing a report about findings. Your name will not be used in the report; but the tapes will help me remember the valuable input you give me to share with the Service. *[Note to moderator: if anyone voices concern, also mention that the note taker cannot write as fast as participant's speak nor can you remember everything after traveling to four different cities over several months.]*
- Because we are taping this meeting, I ask that you speak loudly and clearly. If I think you are speaking too softly to be heard on the tape, I will ask you to speak up.
- Please speak just one at a time so everyone has a chance to participate.
- Don't engage in side conversations—we need for everyone to hear what the others are saying and for everything that's said to be heard easily on the tape.
- Sometimes I'll go around the table and ask everyone for their input. At other times, I will just throw a topic open for general discussion.
- Participation—we need to get a full range of opinions, and we need everyone's participation. You are here to talk. I am here to listen. I am not an expert in tax law so I cannot answer questions that involve tax law represented inform 8941.
- No evaluation—there are no right and wrong answers. We expect differences in how people see things, and we need to know about these differences.
- Feel free to disagree or question each other. The purpose of a group session is that we learn things in group interchanges that we don't get out of one-on-one discussions. If someone says something you disagree with, please let us know.
- If you have a cell phone, please turn it off, or set it to vibrate. We don't want the group to be disturbed and we also need your full attention during the session.
- The session will last about two hours.

INTRODUCTION OF PARTICIPANTS

Let's go around the table. Please introduce yourself (first name only, please) and tell us how you file your tax reruns (e-file, mail, etc.).

Scenarios and Discussion

Now let's take a look at this scenario. **Distribute copies of the scenario and accompanying form and instructions.** Please complete the entries on Form 8958 using the information provided in this scenario. Be sure to use the instructions provided with the form to complete them.

1. Was the form and instructions clear on whether you had to file the form or not ?

Before you begin the scenario, please take a look at Form 8958. While you are completing the form consider the look, layout, and language. We will discuss these items after you complete the scenario. You will have about 20 - 25 minutes to complete the scenario.

When everyone looks like they have finished, ask participants to put down their pencils and not write anything else on the form.

2. What do you think about the general look and layout of the form?
Probe: Concerns and comments about print size, font type, layout, etc.
3. Did you use the instructions to complete the form?
 - a. If so, what sections of the instructions did you use?
 - b. Were any of the instructions difficult to understand or need to be changed or reworded? If yes, please give suggestions on how to change or reword the instructions to make them more understandable.
 - c. Did the instructions provide all the information you needed to complete the form?
 - d. Is there anything else you needed in the instructions to complete the form?
4. Was there anything on the form that gave you difficulties?
 - a. If so, what problems did you have?
 - b. How can it be changed to make it clearer?
5. Were there any specific lines that presented difficulties for you?
6. Now looking at the scenario, was there anything on the scenario that you found difficult to understand?
7. Do you have any other suggestions for improving the Form 8958 or instructions?

Moderator: Please take a count

8. On a scale of 1 to 5, with 1 being very easy and 5 being very difficult, how would you rate the form?
Probe: What was it about the form that led you to your decision?
9. On a scale of 1 to 5, with 1 being very easy and 5 being very difficult, how would you rate the instructions?

Probe: What was it about the instructions that led you to the decision?

Moderator collect pencils. *At the end of the session read the answer key to the participants. Make sure they do not change their answers. Please read the answers if there is time.*

IV. False close

Explain that participants can discuss among themselves the answers while you check in with the observers to see if they have any addition questions they would like you to ask.

V. Closing

Thinking about our discussion tonight, is there anything else you would like to share regarding the form and instructions we looked at today.

Thank you very much for coming this evening, and for sharing your ideas with us —we really appreciate your time.