

**2008 Free File Cognitive & Behavioral Research
 A Product Attitude, Usage & Satisfaction Survey**

RED = CHANGES FROM 2007 SURVEY

RESPONDENT INFO

RESPONDENT ID# _____ (1-5)

KEY SAMPLE/SUB-SAMPLE BREAKS...

TOTAL RANDOM SAMPLE (n=1800).....1 ...09

Q22 "YES" SUB-SAMPLE (USED "GUIDE ME TO A COMPANY" FEATURE - expected n=800+).....2

NOTE: ONCE PRE-SELECTS ARE KNOWN, ADD RECORD-KEEPING FOR PRE-SELECTS AVAILABLE ON IRS LISTS.

CITY _____ ST _____ ZIP _____ ST CODE _____

REGION: Area #1.....1 Area #2.....2 Area #3.....3 Area #4.....4 ...10-11
 Area #5.....5 Area #6.....6 Area #7.....7

PHONE # (AC- _____) _____

FIELD DIRECTOR: DO NOT ALTERNATE ASKING FOR MALE AND FEMALE GENDER IN THIS CASE AS RANDOM NTH SELECTION SAMPLING WILL RESULT IN A SAMPLE THAT IS REPRESENTATIVE OF THE NATURAL GENDER BREAKS AMONG FREE FILE USERS IN THE LISTS PROVIDED BY IRS.

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT ON THIS PERSON

		Disc	NA	Unavail	Ref	NQ	Comp	
1	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...12
2	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...13
3	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...14
4	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...15
5	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...16
6	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...17
7	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...18
8	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...19
9	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...20
10	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	...21

INTERVIEWER _____

AFTER REACHING A POTENTIAL RESPONDENT, INTRODUCE YOURSELF WITH:

Hello, I am _____ of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to survey Taxpayers and get Taxpayer feedback on the IRS' tax filing services.

Your participation in this survey is entirely voluntary and your responses to all questions will be kept in the strictest confidence by Russell Research and never identified with you personally to the IRS or anyone else in Government.

The survey should take no more than 15 minutes to complete and we'd appreciate your participation. Would you be willing to help with the survey?

- >> IF "YES", CONTINUE.
- >> IF "NO", THANK & RECORD AS "Ref" FOR THIS ATTEMPT IN BOX ABOVE AND OFFER COMMENTS ADDRESS AT END OF SURVEY.

IF "YES", READ: Thank you. Let's begin the survey.

START WITH:

- 1. **First, for the record, are you male or female?** (CIRCLE ANSWER BELOW.)
 - Male..... 1 ...22
 - Female..... 2
 - Refused & Can't Discern Gender..... 3

- 2. **Which of the following best describes your age?** (CIRCLE ANSWER BELOW.)
 - Under 18..... 1 ...23
 - 18-25..... 2
 - 26-35..... 3
 - 36-45..... 4
 - 46-55..... 5
 - 56-64..... 6
 - 65-74..... 7
 - 75 Or Over..... 8
 - Refused..... 9

FIELD STAFF: MONITOR GENDER AND AGE AND REPORT ONGOING PROPORTIONS WITH NY STAFF TO AVOID SKEWS. NY STAFF WILL CHECK PROPORTIONS VS. EXPECTED FREE FILE USAGE DATA FROM THE IRS.

READ:

In our first few questions we would like you to think back to how you filed your tax return in early 2007, that is, last year, when you were filing for tax year 2006.

3. **Have you ever filed a Federal Income Tax Return?** (CIRCLE ANSWER BELOW)

Qs 3 & 4 HAVE BEEN SWITCHED FOR LOGIC IN 2008.

- Yes (ASK Q. 4 NEXT)..... 1 ...25
- No (SKIP TO Q. 8 NEXT)..... 2

IF "Yes" TO Q. 3, ASK Q. 4 NEXT:

4. **Thinking back to last year, did you file a Federal Income Tax Return last year - that is, in early 2007 - for tax year 2006?** (CIRCLE ANSWER BELOW)

Russell Tab: Note that Qs 3 & 4 have been switched this year, with skip patterns reflecting that switch.

- Yes (ASK Qs. 5-7 NEXT)..... 1 ...24
- No (SKIP TO Q. 8 NEXT)..... 2

5. **Who prepared your Federal Income Tax Return last year - that is in early 2007 for tax year 2006? Was it prepared by...** (READ CHOICES & CIRCLE ONE ANSWER)

- Yourself..... 1 ...26
- A relative..... 2
- A friend..... 3
- A paid tax preparer..... 4
- An unpaid tax preparer..... 5
- Someone at an IRS Taxpayer Assistance Center..... 6
- Or by someone else..... 7

6. **Where was your Federal Income Tax Return prepared last year? Was it prepared...**(READ CHOICES & CIRCLE ONE ANSWER)

- In your home..... 1 ...27
- At a relative of friend's home..... 2
- In a library..... 3
- At your place of work..... 4
- At a tax preparer's office/home..... 5
- At an IRS office, center or site..... 6
- Or somewhere else..... 7

7. **What method did you use to file your Federal Income Tax Return prepared last year? Did you or your preparer use...** (STARTING AT PRE-CHECK, READ CHOICES & CIRCLE ONE ANSWER)

- Online using a website and using the Free File program.....1
- Online using a website, but not using the Free File program.....2
- Electronically using tax preparation software and not at a website3
- By mail after using tax preparation software to prepare it.....4
- By mail and did not use tax preparation software to prepare it.....5

READ TO ALL: Now that we've talked about how you filed your Federal Income Tax Return last year, let's turn next to the Federal Income Tax Return you filed **this year.**

8. **Our records indicate that you filed this year's Federal Income Tax Return Online at the IRS website using Free File.** (NOTE: IF RESPONDENT IS INDICATING ANY UNCERTAINTY ABOUT WHAT "FREE FILE" IS, THEN READ THIS DESCRIPTION: Free File is a service on the IRS website, where you first go to the IRS.gov website, determine whether or not you qualify for Free File, select a specific company from a provided list to help you prepare and e-file your return electronically after being linked to their website.) **When did you first hear about the Free File program?** (READ CHOICES & CIRCLE ONE ANSWER)

- Right before you filed this year's Federal Income Tax return in **2008**1
- ...28
- In **2007**, after you filed last year's Federal Income Tax return.....2
- In **2007**, before you filed last year's Federal Income Tax return....3
- Or, in **2006** or before.....4
- Don't recall.....5

9. **And how did you first hear about the Free File program?** (STARTING AT PRE-CHECK, READ CHOICES & CIRCLE ONLY ONE ANSWER)

- Used it last year.....1 ...30
- Via the IRS Internet Website.....2
- From movie trailers - saw it advertised in movie trailers/movies.....x
- From a relative, friend or colleague.....3
- From the IRS Federal Income Tax Return Package.....4
- (DO NOT ROTATE - ASK RIGHT AFTER "FROM IRS FEDERAL INCOME TAX RETURN PACKAGE".)
- From IRS materials other than the Federal Income Tax Return Package(CIRCLE & PROBE) 6
- (IF "IRS MATERIALS OTHER THAN...", PROBE:) **What other specific IRS materials?**
- _____ (CODE OTHERS)
- Saw it in a news article.....5
- In the media (e.g., television, radio, newspaper, magazine).....7
- On the Internet - but not on IRS Internet Website (CIRCLE, THEN PROBE)8
- (IF "ON INTERNET - BUT NOT ON IRS WEBSITE", PROBE WITH:) **And where on the Internet, other than the IRS website, did you see it?**
- _____ (CODE OTHERS)
- _____
- Some other way (SPECIFY)_____9
- _____
- _____

10. You mentioned that you first heard about the Free File program...*(INSERT ANSWER FROM Q. 9)*. **Was the information that you received from this source regarding Free File sufficient enough to give you a general knowledge of the program?** *(CIRCLE ONE ANSWER)*

- Yes *(ASK Q. 10b. NEXT)*.....1 ...31
- No *(SKIP TO Q. 11)*.....2

IF ANSWER TO Q. 10 WAS "NO", FOLLOW UP AND PROBE WITH...

10-B. What else do you think should have been included in the information regarding Free File that you got from...*(INSERT ANSWER FROM Q. 9)*? Please be as specific as possible. *(ENTER RESPONSE.)*

(CODE)

11. You said that you first heard about the Free File program...*(INSERT ANSWER FROM Q. 9)*. **Did the information that you received from this source regarding Free File make any mention of the \$54,000 income limitation criteria for use of this filing method?** *(CIRCLE ONE ANSWER)*

- Yes.....1 ...32
- No.....2

12a. What would you say was the single most important reason that you chose to use Free File to file your Federal Income Tax return this year? *(DO NOT READ CHOICES. CIRCLE ONLY ONE ANSWER UNDER COL. 12a. BELOW)*

12b. And were any of the following also reasons that you chose to file your Federal Income Tax return using Free File this year? *(READ ALL CHOICES NOT CIRCLED IN 12a. & CIRCLE ALL OTHER ANSWERS THAT APPLY UNDER COL. 12b.)*

	<u>Col. 12a.</u>	<u>Col. 12b.</u>	
Cost.....	1	1	...33-34
Convenience.....	2	2	
Ease of use.....	7	7	
Accuracy.....	8	8	
To get my stimulus refund.....	9	9	
Specific software provider.....	3	3	
Recommended by a relative, friend or colleague.....	4	4	
Other <i>(SPECIFY)</i>	5	5	
<i>(DO NOT READ BUT CIRCLE IF) Don't Recall.....</i>	6	6	

READ:

Next we would like you to tell us more about your experience in using Free File this year.

13. When you were at the irs.gov website filing your Federal Income Taxes this year, were you able to find the information that you needed about Free File on the website as you were filing? *(CIRCLE ONE ANSWER)*

- Yes.....1 ...35
- No.....2

14. Was the information that you found on the IRS.gov website regarding Free File sufficient enough to allow you to use the Free File program? *(CIRCLE ONE ANSWER)*

- Yes.....1 ...36
- No.....2

IF ANSWER TO Q. 14 WAS "NO", FOLLOW UP AND PROBE WITH...

14-B. What else do you think should have been included in the information about Free File at the IRS.gov website? Please be as specific as possible. *(ENTER RESPONSE.)*

(CODE)

READ: **To remind you of what the Free File page at the IRS.gov website looked like...at the top of the Free File landing page, there was information on the Free File program and a "Start Now Button". Below that there was information of important changes to the program including determining your eligibility and the services offered by Free File companies. At the bottom of the Free File landing page, there was a link called "Free File: Step by Step Instructions", another link called "Free File: Frequently Asked Questions", and a "Start Now" button.**

15. **Did you use the "Step By Step Instructions" for Free File?** (CIRCLE ONE ANSWER)
Yes.....1 ...37
No.....2

16. **Did you use the "Frequently Asked Questions (FAQ)" for Free File?** (CIRCLE ONE ANSWER)
Yes (ASK Q. 17 NEXT).....1 ...38
No (SKIP TO Q. 19 NEXT).....2

IF "Yes" TO Q. 16, ASK Q's. 17-18; OTHERWISE SKIP TO Q. 19:

17. **Did you find the answers you were looking for in the "Frequently Asked Questions" for Free File?** (CIRCLE ONE ANSWER)
Yes.....1 ...39
No.....2

18. **How easy or difficult was it to find the information you were looking for in the "Frequently Asked Questions" section for Free File? Was it...?** (CIRCLE ONE ANSWER)
Very Easy.....4 ...40
Somewhat Easy.....3
Somewhat Difficult.....2
Very Difficult.....1

READ TO ALL: **If you had a problem using the Free File program, IRS.gov provided a link to the IRS Help Desk where you could e-mail a question to the Free File support staff and get assistance, file a complaint, or ask questions about the program.**

19. **Did you contact the Help Desk for issues related to Free File?** (DO NOT READ CHOICES & CIRCLE ONE ANSWER)
Yes (ASK Q. 20 NEXT).....1 ...41
No (SKIP TO Q. 21 NEXT).....2

IF "Yes" TO Q. 19, ASK Q. 20; OTHERWISE SKIP TO Q. 21:

20. **How would you rate the service of the Help Desk for Free File?** (READ CHOICES & CIRCLE ONE ANSWER)
Excellent.....5 ...42
Good.....4
Average.....3
Poor.....2
Very Poor.....1

IF "No" TO Q. 19, ASK Q. 21; OTHERWISE, SKIP TO "READ TO ALL" BEFORE Q.22:

21. **Would you have used the Help Desk for Free File if you had known about it?** (CIRCLE ONE ANSWER)

- Yes.....1 ...43
- No.....2
- I did know about it but chose not to use it.....3

READ TO ALL: **Thinking back again to the Free File page at the irs.gov website...at the top of the page that listed all of the Free File service providers, there was a link called "Guide Me To A Company". This link opened a program that asked you to provide your age, Adjusted Gross Income (AGI), the state you live in, whether you qualified for the Earned Income Tax Credit (EITC), or if you receive military pay. After you input this information, the program presents you with a list of those companies that you are eligible to use in order to prepare and e-file your return for free.**

22. **Did you use the "Guide Me To A Company" feature for Free File?** (CIRCLE ONE ANSWER)

- Yes (ASK Q. 23 NEXT).....1 ...44
- No (SKIP TO Q. 26 NEXT).....2

IF "Yes" TO Q. 22, ASK Q's. 23-25; OTHERWISE SKIP TO Q. 26:

23. **How would you rate the "Guide Me To A Company" feature for Free File in terms of ease of use? Did you feel it was...?** (READ CHOICES & CIRCLE ONE ANSWER)

- Very Easy.....4 ...45
- Somewhat Easy.....3
- Somewhat Difficult.....2
- Very Difficult.....1

24. **Did you find the "Guide Me To A Company" feature for Free File helpful?** (CIRCLE ONE ANSWER.)

- Yes.....1 ...46
- No.....2

25. **Were the offers shown on the Free File Providers page sufficient enough to assist you in making a choice?** (CIRCLE ONE ANSWER.)

- Yes.....1 ...47
- No.....2

IF "No" TO Q. 22, ASK Q. 26; OTHERWISE SKIP TO Q. 27:

26. **Would you have used the "Guide Me To A Company" feature for Free File if you had known about it?** (CIRCLE ONE ANSWER.)

- Yes.....1 ...48
- No.....2
- I did know about it but chose not to use it.....3

ASK ALL:

27. **How would you rate the overall experience of selecting a Free File company? Did you feel it was...?** (READ CHOICES & CIRCLE ONE ANSWER)

- Very Easy.....4 ...49
- Somewhat Easy.....3
- Somewhat Difficult.....2
- Very Difficult.....1

28. **Which of the following would you say were your primary factors in choosing a software provider to Free File with?** (ROTATE AND READ CHOICES & CIRCLE ALL THAT APPLY BELOW)

- Used them before.....1 ...50
- Reputation.....2
- Offer met my needs.....3
- Recommended by a relative, friend or colleague.....4
- Faster refund (With no refund anticipation loan).....5
- Suggested by IRS "Guide Me To A Company" feature.....6
- Other (SPECIFY).....7
- (DO NOT READ BUT CIRCLE IF) Don't Recall.....8

29. **When you were choosing a provider and clicked on a link to a software provider, did the link take you to the correct Free File page?** (CIRCLE ONE ANSWER)

Yes.....1 ...51
No.....2

29B. **When you selected a provider and were in the process of preparing your return, were you offered any “upgrades” or suggestions that you move to the provider’s services that were not free?** (CIRCLE ONE ANSWER)

Yes.....1 ...xxx
No.....2

30. **Is there anything that the IRS can do to improve the Free File pages to make them easier to use?** (CIRCLE ONE ANSWER)

Yes (ASK Q. 31 NEXT).....1 ...52
No (SKIP TO Q. 32 NEXT).....2

IF “Yes” TO Q. 30, ASK Q. 31; OTHERWISE SKIP TO Q. 32:

31. **What would you suggest to the IRS that would make the Free File pages easier to use?** (RECORD VERBATIM AND PROBE UNTIL EXHAUSTED)

(PROBE) **Anything Else?** _____

ASK ALL:

32. **When you filed your income taxes this year using the Free File method, which of the following specific returns did you file using Free File?** (READ CHOICES & CIRCLE ONE ANSWER)

Federal Only (CONTINUE WITH Q32B-C).....1 ...53
State Only (SKIP TO Q32C).....2
Both Federal & State (ASK Qs 32B-C)3
Federal only (State not available) (ASK Qs 32B-C).....4
Federal Only (did not want to pay for the state return) (ASK Qs 32B-C)5

32B. **When you started your federal return, did you expect to be able to file your state return at the same time?** (READ CHOICES & CIRCLE ONE ANSWER)

Yes.....1 ...53
No.....2

32C. **When you started your federal return, did you know that there would be a charge to file your state return?** (READ CHOICES & CIRCLE ONE ANSWER)

Yes.....1 ...xxx
No.....2

ASK ALL:

33. **How would you rate your overall tax filing experience this year? Did you feel it was...?** (READ CHOICES & CIRCLE ONE ANSWER)

Very Easy.....4 ...54
Somewhat Easy.....3
Somewhat Difficult.....2
Very Difficult.....1

34. Thinking of the Free File program that you used to prepare your tax return, how would you rate it in terms of being easy to navigate? Did you feel it was...? (READ CHOICES & CIRCLE ONE ANSWER)

Very Easy to navigate.....	4	...55
Somewhat Easy.....	3	
Somewhat Difficult.....	2	
Very Difficult to navigate.....	1	

35. How likely would you be to use the same provider next year if they are part of the Free File program? Do you feel you...? (READ CHOICES & CIRCLE ONE ANSWER)

Definitely would use the same provider.....	5	...56
Probably would use.....	4	
Might or might not use.....	3	
Probably would not use.....	2	
Definitely would not use the same provider.....	1	

36. How confident are you that the information that you provided during the Free File preparation and filing process is secure? Are you...? (READ CHOICES & CIRCLE ONE ANSWER)

Very confident.....	4	...57
Somewhat confident.....	3	
Not very confident.....	2	
Not at all confident.....	1	

37. Did you read the licensing agreement on the company’s website before starting your Free File return? (CIRCLE ONE ANSWER)

Yes.....	1	...58
No, I just checked the box.....	2	
Don’t recall.....	3	

38. Did you print a copy of your return for your records off of the website? (CIRCLE ONE ANSWER)

Yes.....	1	...59
No.....	2	
Don’t recall.....	3	

ORIGINAL Q. 39 WAS PLACED HERE, BUT WAS TAKEN OUT IN PREVIOUS WAVE.

40. How did you sign your return? (CIRCLE ONE ANSWER)

Using an online PIN Number.....	1	...61
Sign and mail-in Form 8453OL.....	2	
Don’t recall.....	3	

41. Did you receive a refund, owe taxes or break even? (CIRCLE ONE ANSWER)

Received a refund.....	1	...62
Owed taxes (Pay was required/had to pay additional taxes).....	2	
Broke even (Neither received a refund nor was required to pay taxes)	3	
Don’t recall.....	4	

IF “Received a refund” TO Q. 41, ASK Q. 42; OTHERWISE SKIP TO INSTRUCTIONS FOR Q. 43:

42. How did you receive your refund? (READ CHOICES & CIRCLE ONE ANSWER.)

Paper check sent to you.....	1	...26
Direct deposit.....	2	
Other.....	3	

IF “Owed taxes” TO Q. 41, ASK Q. 43; OTHERWISE SKIP TO Q. 44:

43. How did you pay the additional taxes you owed? (READ CHOICES & CIRCLE ONE ANSWER.)

Credit card.....	1	...63
Check or Money order.....	2	
Automatic withdraw.....	3	
Other.....	4	

ASK ALL:

44. Was your Free File return accepted on your first filing attempt? (CIRCLE ONE ANSWER)

Yes (SKIP TO Q. 47 NEXT).....1 ...64
No (ASK Q. 45 NEXT).....2

IF "No" TO Q. 44, ASK Q's. 45-46; OTHERWISE SKIP TO Q. 47:

45. Did you receive a return rejection notice in a timely manner? (CIRCLE ONE ANSWER)

Yes (ASK Q. 46 NEXT).....1 ...65
No (SKIP TO Q. 47 NEXT).....2

IF "Yes" TO Q. 45, ASK Q. 46; OTHERWISE SKIP TO Q. 47:

46. Was the notice that your return was rejected easy enough to understand to allow you to make the necessary corrections? (CIRCLE ONE ANSWER)

Yes.....1 ...66
No.....2

ASK ALL:

47. Once your return was successfully submitted using Free file, how soon after you submitted your return did you receive an acknowledgement from the company with confirmation that your tax return was filed and accepted by the IRS? (READ LIST & CIRCLE ONE ANSWER)

Within 24 Hours.....1 ...67
Within 36 Hours.....2
Within 48 Hours.....3
Other (SPECIFY).....4

IF "Received a refund" TO Q. 41, ASK Q. 48; OTHERWISE SKIP TO Q. 49:

48. Did you receive your refund within the expected time frame? (CIRCLE ONE ANSWER.)

Yes.....1 ...68
No.....2

ASK ALL:

49. Do you intend to use Free File again next year? (CIRCLE ONE ANSWER.)

Yes.....1 ...69
No.....2

50. Would you recommend the Free File program to a friend or family member? (CIRCLE ONE ANSWER.)

Yes.....1 ...70
No.....2

51. Finally, we talked earlier about possible improvements to the Free File pages on the IRS website. Now I'd like to know if you have any suggestions on how the IRS could improve the Free File program overall? (RECORD VERBATIM AND PROBE UNTIL EXHAUSTED)

Horizontal lines for recording answers to question 51.

(PROBE) Anything Else?

CLOSING COMMENTS

That completes the survey. Thank you so much for your help with the survey. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.