

OMB Clearance Package Economic Stimulus Payment Survey

I. Introduction

Congress passed the Economic Stimulus Act of 2008 (Pub.L. 110-185, 122 Stat. 613, enacted 2008-02-13) to provide for several kinds of economic stimulus intended to boost the United States economy in 2008 and to avert or ameliorate a recession.¹ The Economic Stimulus Act provides tax rebates to low and middle income individuals, tax incentives to stimulate business investment, and an increase in the limits imposed on mortgages eligible for purchase by government-sponsored enterprises.² Starting in May, the IRS began sending economic stimulus payments to more than 130 million US households.³

To accomplish the task of completing the 2008 filing season and also preparing IRS systems and staff to send out millions of rebate checks to U.S. individuals in time to positively affect the economy, the IRS rapidly responded to the legislation. The IRS updated IRS.gov with economic stimulus payments information (including an online payment calculator), partnered with media contacts and volunteer organizations to encourage taxpayers to file for the rebates, and developed an Internet video to inform the public.⁴ The IRS held a nationwide outreach effort titled “Super Saturday” on March 29, 2008.⁵ The IRS also sent millions of notices to individuals informing them of their economic stimulus payments.⁶

The IRS also worked closely with several federal agencies, such as the Social Security Administration (SSA) and Veterans Affairs (VA) to target special populations. Since retirees, disabled veterans and low-wage workers who usually are exempt from filing a tax return must do so in 2008 in order to receive a stimulus payment.

The IRS would like to conduct a survey of individuals who were eligible to receive Economic Stimulus Payments (ESP). The survey will be used to determine their perception and actual performance of the IRS in executing the economic stimulus payments. This includes the effectiveness of IRS communications as well as implementation of the Economic Stimulus Act.

¹ Wikipedia, *Economic Stimulus Act of 2008*, http://en.wikipedia.org/wiki/Tax_rebate (June 2008).

² *Id.*

³ IRS, *Facts about the 2008 Stimulus Payments*, <http://www.irs.gov/newsroom/article/0,,id=179095,00.html> (February 2008).

⁴ IRS, *Economic Stimulus Payments News and Legal Guidance*, <http://www.irs.gov/newsroom/article/0,,id=179388,00.html> (June 2008).

⁵ IRS, IRS Sets March 29 as “Super Saturday” to Help Retirees, Veterans and Low-Income Workers Receive Economic Stimulus Payments, <http://www.irs.gov/newsroom/article/0,,id=180648,00.html> (March 24, 2008).

⁶ IRS, *Economic Stimulus Payment Notice*, http://www.irs.gov/pub/irs-utl/economic_stimulus_payment_notice.pdf (June 2008).

Objectives of Data Collection

The overall objective of this project is to gather data on the problems/issues/questions people have regarding the IRS's implementation of and communications about the ESP. The results of the survey will be used to assist in the IRS in the implementation of any future similar payments. In order to ensure the most accurate recall of the ESP experience, it is important to conduct this survey as soon as possible. It is also important for the IRS to have this data before any other similar legislation is passed.

II. Methodology

Sample Design

The population of ESP recipients includes two groups; the normal tax filers approximately 130 million, and approximately 20 million individuals who do not normally have a filing requirement.

This study will use a combination of an online panel and a random digit dialing (RDD) telephone approach. Knowledge Networks (KN) will administer the online panel portion of the study. KN's panel is drawn from RDD phone samples, hence, is representative of US households. Abt/SRBI will administer the telephone portion of the study.

The source of the sample will be Knowledge Networks' panel for the online portion of the study. As stated earlier, KN can tailor its sampling by targeting specific segments, using income and other demographic variables. Oversampling may be applied to identify those who don't ordinarily file federal returns but did so to receive the ESP. More about KN's panel can be found at <http://www.knowledgenetworks.com/knpanel/index.html>

For the phone portion, there will be no specific sample source. Abt/SRBI will randomly dial US households and apply screening criteria to identify eligible survey respondents.

The survey will be given in both English and Spanish to better represent the eligible recipients of the ESP. The current sample size is divided between English and Spanish languages as follows: 3000 online (2,600 English, 400 Spanish); 500 telephone (400 English, 100 Spanish). Best efforts will be applied to the Spanish RDD component.

The proposed sample size is necessary to represent both the normal tax filers approximately 130 million, and approximately 20 million individuals who do not normally have a filing requirement. It is also necessary to accurately represent those that contacted the IRS regarding the ESP.

Data Collection Dates

It is expected that the survey will be fielded and data will be collected between October 10, 2008 and December 8, 2008.

Data to Be Collected

Please see the attached questionnaire (Appendix A) for the details of information to be collected. The data to be collected is the same for the online and phone surveys.

How Collected Data Will Be Used

The data will be used to assist the IRS in improving the implementation of any future similar payments.

How Data Will Be Analyzed

Standard analysis techniques include frequency distributions, cross-tabulations, mean scores, T-tests, analysis of variance (ANOVA) to determine significant differences between groups, and correlation analysis.

Who Is Conducting the Research?

Pacific Consulting Group (PCG) in conjunction with W&I Research and Analysis will be conducting the research. PCG will work with SRBI and Knowledge Networks to conduct the data collection task

Location – City, Date, and Facilities

Testing will be conducted on the phone and over the internet; therefore there is no specific location for testing

Recruitment Efforts

This data gathering effort will be carried out telephonically through the use of random digit dialing and over the internet utilizing Knowledge Network's online panel.

Stipend

Participants are volunteers and no stipend will be offered or paid.

Efforts to Not Duplicate Research

This is the only survey the IRS is conducting on the implementation of the ESP. The depth of information on the taxpayer's experience with the ESP is not reached in any other IRS survey.

III. Participants Criteria

The target population for this test is the universe of people impacted by the economic stimulus package.

IV. Privacy, Disclosure, Confidentiality, Security Issues

The IRS will ensure compliance with Taxpayer Bill of Rights II. All participants will be treated fairly and appropriately.

The security of the data used in this project and the privacy of participants will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A7B. Physical security measures include a locked, secure office. Audiotapes are stored in locked cabinets. Transcription of audiotapes are stored in locked cabinets or shredded. Data security at the appropriate levels have been accomplished. Systems are password

protected, users profiled for authorized use, and individual audit trails generated and reviewed periodically.

The IRS will apply and meet fair information and record-keeping practices to ensure privacy protection of all participants. This includes criterion for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all of which provide for the protection of taxpayer information as well as its release to authorized recipients.

Confidentiality will be safeguarded. During the data collection process, participants will not be identified to IRS personnel. In addition, no participant names will be mentioned in the reports or data files. Participants will be advised that comments will be audiotaped. Confidentiality is assured by virtue of agency policy. The terms of IRS's contract with the data collection requires that the confidentiality of any data be maintained.

V. Estimated Burden Hours

Total burden hour estimate = 1,070 Hours

The estimated time to complete the survey both online and on the phone is 15 minutes per participant. The estimated time to refuse to take the survey is 2 minutes, both online and on the phone. We assume a 60% response rate for the phone and online.

| | | |
|--|------------------|-------------|
| 834 phone non-respondents at 2 minutes each | = 1,668 minutes | = 28 hours |
| 5,000 online non respondents at 2 minutes each | = 10,000 minutes | = 167 hours |
| 500 Phone participants at 15 minutes each | = 7,500 minutes | = 125 hours |
| 3,000 Online participants at 15 minutes each | = 45,000 minutes | = 750 hours |

Expected Response Rate - Justification for Responses Rate Below 50%

Based on previous surveys, we are expecting a response rate of 30 percent. With regard to the low response rate, the IRS will assume that all data collected from this survey is **qualitative in nature**, and that no critical decisions will be made by Wage & investment solely from the analysis of data from this survey. The results from this survey are simply one piece of a larger set of information needed to assess the actual performance of the IRS in executing the economic stimulus payments.

Methods to Maximize Response Rate

PCG will strive to maximize response and cooperation rates among those selected in the sample. For the phone method, we will make up to twelve callbacks (at least one in the evening and one on Saturday), if necessary, to reach a respondent. Once the telephone is answered, we will administer screening questions to identify the person most familiar with the tax filling process. Interviewers will go through study-related training; part of this training will be teaching them refusal avoidance and refusal conversion techniques.

VI. Estimated Cost of Study

The total estimated cost associated with this survey is \$225, 000

VII. Attachments

A: Phone Survey

Attachment A – Phone Survey

Economic Stimulus Package Survey 2008

September 8, 2008

Hello, this is _____ calling on behalf of the Internal Revenue Service, the federal tax collection agency. The IRS is trying to improve its services by asking customers about their experiences and opinions regarding the economic stimulus payments from the IRS in 2008. This interview is being conducted for the IRS by an independent national research organization, Abt SRBI, so that your answers will be anonymous and no personal identifying information will be released to the IRS. **(Verify that you are speaking with an adult over age 18)**

(If Spanish Speaker responds) Do you speak English?

Yes **(Continue)**

No **(Say “I am sorry” and hang up and call back in Spanish)**

REFCON TACK-UP

(If respondent is hesitant, read:)

Your answers will help the Internal Revenue Service improve the economic stimulus payment communications and process.

(If respondent is still hesitant, read:)

The interview is strictly anonymous. We are bound by law not to link the answers you give with any information that could be used to identify you. Neither the IRS nor anyone else will know who you are or what answers you personally provided. We do this so that you can be comfortable in telling us what you really think, not what you think the government wants to hear.

(If respondent is still hesitant, read:)

It doesn't take very long and we can schedule it at a time convenient to you. We need to represent the opinions of busy people like you, as well as people who have more time, to present an accurate picture to the IRS of what the public thinks and wants.

(If not familiar with filing taxes, or not adult in household, read:) I need to speak to the adult in the household who is the most familiar with filing taxes. May I please speak to that person?

(If asks for more information about the economic stimulus payments in general, read:) The Economic Stimulus Act of 2008 provides tax rebates to individuals with an income of at least \$3,000 in 2008. Payments range from \$300 to \$1200 plus \$300 per eligible child. You can get more information from the IRS by visiting their Web site, www.IRS.gov or by calling 866-234-2942.

(If asks about their own payment, e .g., why did not receive it yet, why it was less than anticipated, read:)

I do not have any information about your particular situation, but you can get more information from the IRS by visiting their Web site, www.IRS.gov or by calling 866-234-2942.

(If asks about length, read:) The survey will take about 15 minutes to complete. However, if you are unable to complete the survey at this time, we can call you back at your convenience.

(If asks how they were selected, read:) You were randomly selected from all households in the U.S. with telephone numbers. The IRS does not know your identity, and we are prohibited from ever disclosing your name or number to the IRS or to anyone else.

(If used a professional preparer to file return, read:) This is an opinion survey about YOUR experiences with the stimulus payment. It's okay if you used a tax professional to help prepare your returns.

- 1 Respondent available **(Continue)**
- 2 Respondent not available/Not a good time - **(Set time to call back)**
- 3 (Soft refusal)
- 4 (Hard refusal) **(Thank and Terminate)**

qlang Please enter the language.

- English.....1
- Spanish.....2

S1. We would like to hear your experiences and opinions as a taxpayer.

- Continue.....1 **GO TO S1a**
- No, it's a bad time.....2 **ARRANGE CALLBACK**
- Want to think about it.....3 **ARRANGE CALLBACK**
- Refused.....6 **RECORD REASON**

S1a_1. Did you or your spouse file a FEDERAL INCOME TAX RETURN last year for income earned in 2006?

- Yes, you or spouse filed federal tax return.....1
- No federal income tax return filed for 2006 taxes..2
- Not sure/Refused..... 3

S1a. Did you or your spouse file a FEDERAL INCOME TAX RETURN this year for income earned in 2007?

- Yes, you or spouse filed federal tax return.....1 **SKIP TO S1d**
- No federal income tax return filed for 2007 taxes..2 **CONTINUE**
- Not sure/Refused..... 3 **CONTINUE**

S1b. Did *anyone else* in your household file a Federal Income Tax Return this year for income earned in 2007?

- Yes, you or your spouse.....1 **SKIP TO S1d**
- Yes, someone else.....2 **ASK TO SPEAK TO PERSON;**
- GO TO INTRO2**
- No, no one did.....3 **CONTINUE**

S1c. Did you *not* file a federal income tax return this year for 2007 taxes because you....

READ LIST AND SINGLE RECORD

| | |
|--|--------------------|
| Were a dependent of someone outside the household.....1 | SCREEN OUT |
| Got an extension.....2 | SKIP TO S1d |
| Were under the income limit for filing and were not required to file...3 | SKIP TO S1d |
| Something else (SPECIFY).....4 | SCREEN OUT |
| Not sure/refused.....5 | SCREEN OUT |
| Did file federal tax return.....6 | SKIP TO S1d |

INTRO2

Hello, this is _____ calling on behalf of the Internal Revenue Service, the federal tax collection agency. The IRS is trying to improve its services by asking customers about their experiences and opinions regarding the economic stimulus payments from the IRS in 2008. This interview is being conducted for the IRS by an independent national research organization, Abt SRBI, so that your answers will be anonymous and no personal identifying information will be released to the IRS. **(Verify that you are speaking with an adult over age 18.)**

S1d. **(Spanish-speakers only):** Is your preferred language Spanish?

- 1 Yes **(Continue)**
- 2 No **(Switch to English language version)**

S2. Would you say that you are the adult in your household who is most familiar with the preparation and filing of your 2007 federal income tax return **(Spanish version, add: and your preferred language is Spanish)?**

- 1 Yes, most familiar
- 2 Equally familiar
- 3 Not most/equally familiar **ASK TO SPEAK TO THAT PERSON; GO TO INTRO2**

S3. Which of the following is the filing status you used on your return? Please listen to all of the categories before responding. **(Read 1-5)**

- 1 Single
- 2 Married, filing jointly
- 3 Married, filing separately
- 4 Head of Household (single with dependent parent or child)
- 5 Qualifying widow(er) with dependent child
- 6 (DK)
- 7 (Refused)

(ASK IF S3=1 OR S3=3 OR S3=4 OR S3=5 OR S3=6 OR S3=7)

S4. Was your adjusted gross income for 2007 between \$3,000 and \$100,000?

- | | | |
|---|-----------|------------|
| 1 | Yes | CONTINUE |
| 2 | No | SCREEN OUT |
| 3 | (DK) | |
| 4 | (Refused) | |

(ASK IF S3=2)

S5. Was your adjusted gross income for 2007 between \$3,000 and \$190,000?

- | | | |
|---|-----------|------------|
| 1 | Yes | CONTINUE |
| 2 | No | SCREEN OUT |
| 3 | (DK) | |
| 4 | (Refused) | |

(ASK IF S1c=32)

S6. Was your income for 2007 at least \$3,000, not including Supplemental Security Income, or SSI. This does include any Social Security benefits, Railroad Retirement Tier 1 benefits or Veteran's disability benefits? (NOTE FOR INTERVIEWERS: If respondent does not understand any of these terms, they do not receive those benefits.)

- | | | |
|---|-----------|------------|
| 1 | Yes | CONTINUE |
| 2 | No | SCREEN OUT |
| 3 | (DK) | |
| 4 | (Refused) | |

QUESTIONNAIRE

First, I'd like to ask you about your awareness of economic stimulus payments.

1. Are you *aware* of the Economic Stimulus Act of 2008 or of the stimulus payments from the IRS?

- 1 Yes [CATI: skip to Q4]
- 2 No
- 3 (DK)
- 4 (Refused)

(ASK IF Q1=2; ELSE SKIP TO Q5)

2. Are you *aware* of the rebate payments that the IRS is sending to taxpayers? [IF NECESSARY: These payment are not tax refunds.][NOTE: "*rebate payments*" is one way taxpayers refer to the stimulus payments and we ask this question in case they just do not understand the terms in Q1]

- 1 Yes [CATI: skip to Q4]
- 2 No [CATI: SKIP TO Q41]
- 3 (DK) [CATI: SKIP TO Q41]
- 4 (Refused)

IF Q2=1 OR 4 READ: "During this survey, I will refer to this rebate payment from the IRS as the "economic stimulus payment" or just "stimulus payments".

4. In order to receive the economic stimulus payment, what, if anything, did you think you had to do differently this year than you did last year? (DO NOT READ)

- 1 File a tax return
- 2 No action needed/nothing
- 3 DK
- 4 Refused

5. Where did you get information about the stimulus payments? Please list all sources of information that you used. (DO NOT READ, MULTIPLE RECORD)

- 1 Mailing from IRS
- 2 Accountant/tax professional
- 3 Tax software
- 4 Friend or family member
- 5 Newspaper, TV, or radio
- 6 IRS web site
- 7 Non-IRS web site (specify: which site?)
- 8 Podcast from IRS
- 9 IRS Video
- 10 IRS Super Saturday Event on March 22
- 11 IRS flier posted in a public location
- 12 Other (specify)
- 13 (DK)
- 14 (Refused)

6. Which of the sources of information you just listed was your main source of information? [READ IF NECESSARY] (CATI: only show options that were listed in Q5)

- 1 Mailing from IRS
- 2 Accountant/tax professional
- 3 Tax software
- 4 Friend or family member
- 5 Newspaper, TV, or radio
- 6 IRS web site
- 7 Non-IRS web site (specify: which site?)
- 8 Podcast from IRS
- 9 IRS Video
- 10 IRS Super Saturday Event on March 22
- 11 IRS flier posted in a public location
- 12 Other (specify)
- 13 (DK)
- 14 (Refused)

(ASK IF Q5=6 OR Q6=6 (used IRS.gov); ELSE SKIP TO Q8a)

7a. You indicated that you visited IRS.gov for information about the stimulus payments. Did you use the economic stimulus payment calculator on IRS.gov?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

7b. Did you read the economic stimulus Frequently Asked Questions, or FAQ, section of IRS.gov?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

8. Please rate your satisfaction with the following aspects of the IRS Web site on a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied. How satisfied were you with **(read list)**?

- 1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable/Did not use)
 - a Ease of finding information about the stimulus payments
 - b Clarity of information about what to do to receive the stimulus payment
 - c Clarity of information about the amount of the stimulus payment you would receive
 - d Clarity of information about when you could expect to receive your stimulus payment
 - e [ASK IF Q7a=1] Ease of using the economic stimulus payment calculator
 - f [ASK IF Q7b=1] Usefulness of information in the economic stimulus FAQ section

(IF Q5=1, AUTOCODE Q8a=1 AND CONTINUE TO Q9)

8a. Did you receive any letters or communications from the IRS regarding the economic stimulus payments? [IF NECESSARY READ: this includes any letters or packages with tax forms from the IRS]

- 1 Yes
- 2 No (SKIP TO Q32)
- 3 DK
- 4 Refused

9 How many letters or communications regarding the stimulus payments did you receive from the IRS?

- 1 1
- 2 2
- 3 3
- 4 4 or more
- 5 DK/Can't remember
- 6 Refused

10. Did you receive a mailing from the IRS which included a tax form (Form 1040a) and instructions on how to complete it in order to receive your stimulus payment?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q10=1; ELSE SKIP TO Q17)

11. Did you read the information in this mailing?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q11=2; ELSE SKIP TO Q13)

12. Why did you not read the information in this mailing? (DO NOT READ)

- 1 I gave it to my tax preparer
- 2 I already knew about the stimulus payment
- 3 I misplaced it
- 4 I gave it to my spouse
- 5 No reason
- 6 Other, specify
- 7 DK
- 8 Refused

(ASK IF Q11=1; ELSE SKIP TO Q17)

13. Please rate your satisfaction with the following aspects of this mailing with a tax form. Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied. How satisfied were you with **(read list)**?

1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable/Did not use)

- a Ease of following the layout of the mailing
- b Clarity of information about what to do to receive the stimulus payment
- c Clarity of information about the amount of the stimulus payment you would receive
- d Clarity of information about when you could expect to receive your stimulus payment
- e Ease of locating the contact information

14. Did this mailing contain all of the information you needed?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q14=2; ELSE SKIP TO Q16)

15. What information was missing from this mailing? (DO NOT READ) (MULTIPLE RESPONSE)

- 1 What I needed to do
- 2 How much money I could expect to receive
- 3 When to expect my payment
- 4 A clear explanation of what the stimulus payment is
- 5 Other, specify
- 6 DK
- 7 Refused

16. How would you rate your overall satisfaction with this mailing from the IRS with a tax form (Form 1040a) and instructions on how to receive your stimulus payment? Please use the same one-to-five scale where 1 is very dissatisfied and 5 is very satisfied.

1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)

16a. Did you fill out and send in the tax form 1040A that was included in this mailing?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q16a=2;; ELSE SKIP TO Q17)

16b. Why did you NOT complete and return the tax form?

- 1 Already had completed a tax form
- 2 Did not understand it
- 3 Did not qualify
- 4 Other, specify

17. Did you receive a letter from the IRS with only general information about the stimulus payments, and no tax forms included? This letter did not have any personalized information.

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

18. Did you [IF Q17=1 READ: "also"] receive a letter from the IRS with personalized information about your stimulus payment, including how much your payment would be? This letter did not include any IRS tax forms.

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q17=1; ELSE SKIP TO Q25)

19. Please think about the letter you received with general stimulus payment information only. Did you read this letter?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q19=2; ELSE SKIP TO Q21)

20. Why did you not read this letter? (DO NOT READ)

- 1 I gave it to my tax preparer
- 2 I already knew about the stimulus payment
- 3 I misplaced it
- 4 I gave it to my spouse
- 5 No reason
- 6 Other, specify
- 7 DK
- 8 Refused

(ASK IF Q19=1; ELSE SKIP TO Q25)

21. Please rate your satisfaction with the following aspects of the letter from the IRS with general stimulus payment information. Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied. How satisfied were you with **(read list)**?

- 1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)
- a Ease of following the layout of the letter
- b Clarity of information about what to do to receive the stimulus payment
- c Clarity of information about the amount of the stimulus payment you would receive
- d Clarity of information about when you could expect to receive your stimulus payment
- e Ease of locating the contact information

22. Did this letter contain all of the information you needed?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q22=2; ELSE SKIP TO Q24)

23. What information was missing from this letter? (DO NOT READ) (MULTIPLE RESPONSE)

- 1 What I needed to do
- 2 How much money I could expect to receive
- 3 When to expect my payment
- 4 A clear explanation of what the stimulus payment is
- 5 Other, specify
- 6 DK
- 7 Refused

24. How would you rate your overall satisfaction with this letter from the IRS with general information about the stimulus payments? Please use the same one-to-five scale where 1 is very dissatisfied and 5 is very satisfied.

1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable/Did not use)

(ASK IF Q18=1; ELSE SKIP TO Q32)

25. Please think about the letter you received from the IRS with personalized information about your stimulus payment. Did you read this letter?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q25=2; ELSE SKIP TO Q27)

26. Why did you not read this letter? (DO NOT READ)

- 1 I gave it to my tax preparer
- 2 I already knew about the stimulus payment
- 3 I misplaced it
- 4 I gave it to my spouse
- 5 No reason
- 6 Other, specify
- 7 DK
- 8 Refused

(ASK IF Q25=1; ELSE SKIP TO Q32)

27. Please rate your satisfaction with the following aspects of this letter from the IRS with personalized information about your stimulus payment. Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied. How satisfied were you with **(read list)**?

1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable/Did not use)

- a Ease of following the layout of the letter
- b Clarity of information about what to do to receive the stimulus payment
- c Clarity of information about the amount of the stimulus payment you would receive
- d Clarity of information about when you could expect to receive your stimulus payment
- e Ease of locating the contact information

28. Did this letter contain all of the information you needed?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q28=2; ELSE SKIP TO Q30)

29. What information was missing from this letter? (DO NOT READ) (MULTIPLE RESPONSE)

- 1 What I needed to do
- 2 How much money I could expect to receive
- 3 When to expect my payment
- 4 A clear explanation of what the stimulus payment is
- 5 Other, specify
- 6 DK
- 7 Refused

30. How would you rate your overall satisfaction with this letter from the IRS with personalized information about your stimulus payment? Please use the same one-to-five scale where 1 is very dissatisfied and 5 is very satisfied.

1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)

Contacting the IRS

READ: I now have some questions for you about contacting the IRS.

32. Did you contact the IRS about the stimulus payment? This includes visiting the IRS Web site.

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q32=1; ELSE SKIP TO Q40)

33. How many times did you contact the IRS about the stimulus payment?
- 1 1 time
 - 2 2 times
 - 3 3 times
 - 4 4 or more times
 - 5 DK
 - 6 Refused
34. Please think about the first time you contacted the IRS about the stimulus payment. How did you contact them? Did you...? (READ) (single response)
- 1 Visit the IRS.gov website
 - 2 Call an IRS toll-free number
 - 3 Visit an IRS office
 - 4 Mail correspondence
 - 5 DK
 - 6 Refused
35. What was your main reason for contacting the IRS the first time? (DO NOT READ) (single response)
- 1 Did I qualify for payment
 - 2 Why did I not qualify for the payment
 - 3 Help with what to do to receive a payment
 - 4 Help with understanding a letter from the IRS
 - 5 When will I get my payment
 - 6 What is the amount of my payment
 - 7 Why did I receive the wrong amount
 - 8 Other (specify)
 - 9 DK
 - 10 Refused
36. When you contacted the IRS the first time, how satisfied were you with the information you received about the stimulus payment? Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied.
- 1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)

(ASK IF Q33=2, 3, OR 4; ELSE SKIP TO Q40)

37. Please think about the second time you contacted the IRS about the stimulus payment. How did you contact them? Did you...? (READ) (single response)
- 1 Visit the IRS.gov website
 - 2 Call an IRS toll-free number
 - 3 Visit an IRS office
 - 4 Mail correspondence
 - 5 DK
 - 6 Refused

38. What was your main reason for contacting the IRS the second time? (DO NOT READ) (single response)

- 1 Did I qualify for payment
- 2 Why did I not qualify for the payment
- 3 Help with what to do to receive a payment
- 4 Help with understanding a letter from the IRS
- 5 When will I get my payment
- 6 What is the amount of my payment
- 7 Why did I receive the wrong amount
- 8 Other (specify)
- 9 DK
- 10 Refused

39. When you contacted the IRS the second time, how satisfied were you with the information you received about the stimulus payment? Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied.

- 1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)

Receiving the Stimulus Payment

40. Did you only file a tax return in 2008 in order to receive the stimulus payment [CLARIFY IF NECESSARY: In other words, you did not have a requirement to file taxes for 2007, but you did so just to receive the stimulus payment]

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

41. Did you receive an economic stimulus payment from the IRS? This payment is separate from a refund.

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF Q41=2; ELSE SKIP TO Q43)

42. Why did you not receive a stimulus payment? Was it because ...?(READ)

- 1 You did not qualify for the payment
- 2 You qualified, but you are still waiting to receive the payment
- 3 You did not file
- 4 You owe money to the IRS for back taxes
- 5 You owe money for child support or student loans
- 6 Or you are not sure why
- 76 (DNR) Other, specify
- 8 (DNR) Refused

(ASK IF Q42=1; ELSE SKIP TO Q42b)

Q42a. Why did you not qualify for the payment? Was it because... (READ)

- 1 Your income was too high
- 2 Your income was too low
- 3 Someone else claimed you as a dependent
- 4 You do not have a valid Social Security number
- 5 You owe money to the IRS for back taxes
- 6 You owe money for child support or student loans
- 7 (DNR) Other, specify
- 8 (DNR) I don't know
- 9 (DNR) Refused

(ASK IF Q42=3; ELSE SKIP TO Q42c)

Q442b. Why did you not file?

- 1 You got an extension
- 2 Your income was too low
- 3 Someone else claimed you as a dependent
- 5 You owe money to the IRS for back taxes
- 6 You owe money for child support or student loans
- 7 (DNR) Other, specify
- 8 (DNR) I don't know
- 9 (DNR) Refused

(ASK IF Q42=2; ELSE SKIP TO Q43)

Q42c. Approximately how many weeks ago did you file your return?

_____ (enter number of weeks 0 to 197; 198=DK 199=Refused)

(ASK IF Q41=1; ELSE SKIP TO Q44)

43. When you received your stimulus payment, did it come...? (READ)

- 1 Earlier than you expected it
- 2 When you expected it
- 3 Or later than you expected it
- 4 DK
- 5 Refused

(ASK IF Q41=1 OR Q42=2 OR (Q42=3 AND Q42b=1))

44. Overall, how satisfied were you with the information you received about when your stimulus payment would arrive. Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied.

- 1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)

(ASK IF Q41=1; ELSE SKIP TO Q47)

45. Was the amount you actually *received* for your stimulus payment...? (READ)

- 1 *Less* than you expected
- 2 *The amount* you expected
- 3 Or *more* than you expected
- 4 DK
- 5 Refused

46. Why do you think your stimulus payment was less than you expected? (DO NOT READ)

- 1 I did not realize I owed money to the IRS
- 2 I did not calculate properly
- 3 I did not understand the calculations for income over the maximum
- 4 Other, specify
- 5 DK
- 6 Refused

(ASK IF Q41=1 OR Q42=2 OR (Q42=3 AND Q42b=1))

47. Overall, how satisfied were you with the information you received about the amount of your stimulus payment? Please use a scale of one-to-five where 1 is very dissatisfied and 5 is very satisfied.

- 1 Very dissatisfied.....5 Very Satisfied 6 (DK) 7 (Refused) 8 (Not applicable)

48. In your opinion, how can the IRS improve the information and communications they provide to taxpayers about the economic stimulus payment? (OPEN END)

-
- 1 Gave response
 - 2 No suggestions for improvement

DEMOGRAPHICS: ALL RESPONDENTS

Now I have a few questions for classification purposes only.

D1. Who prepared your taxes? Was it **(read 1-9)**? (Single response)

- 1 You (yourself)
- 2 A friend or family member (relative)
- 3 The IRS
- 4 A volunteer (at a Volunteer Income Tax Assistance or Tax Counseling for the Elderly site where volunteers prepare your taxes)
- 5 An independent accountant/CPA
- 6 H&R Block
- 7 Jackson Hewitt
- 8 Other paid professional
- 9 **(Spanish-only)** Notario
- 10 (VOL) Someone else
 - 11 (VOL) Don't Know
 - 12 (VOL) Refused

D2. What is the zip code where you lived when you filed your 2007 taxes? (**Open-ended and code all five digits of zip code**)

- | | | |
|-------|-----------|-----------------|
| _____ | (DK) | (Ask D3) |
| 99998 | (Refused) | (Ask D3) |

(CATI: Check Zip Code against database of valid U.S. Zip Codes; if Invalid Zip Code, Ask D3; otherwise, go to D4)

D3. What city and state did you live in when you filed your 2007 taxes?

_____ **(OPEN END)**
 DK
 Refused

D4. Which of the following categories describes your current age? Please stop me when I reach your category. (Read list, stop when the age is reached).

- 1 18 to 24 years
- 2 25 to 34 years
- 3 35 to 44 years
- 4 45 to 54 years
- 5 55 to 59 years
- 6 60 to 64 years
- 7 65 to 69 years
- 8 70 to 74 years
- 9 75 to 79 years
- 10 80 to 84 years
- 11 85 years and over

- 98 (DK)
- 99 (Refused)

D5. What is the highest level of education you have completed? (DO NOT READ; PROMPT IF NECESSARY)

- 1 Less than 9th grade
- 2 9th grade to 12th grade, no diploma
- 3 High school graduate/GED
- 4 Some technical/vocational school
- 5 Technical or vocational school graduate
- 6 Some college, no degree
- 7 Associate Degree
- 8 Bachelor's Degree
- 9 Master's Degree
- 10 Post-Master's Degree
- 11 (Refused)

D6. Do you have any of the following long-term conditions (lasting 6 months or more)? (**Read list, if resp offers HAVE NO DISABILITY, enter code 9**) [CATI: Enter all that apply]

- 1 Blindness
- 2 (DNR) Deafness
- 3 Severe Vision Impairment
- 4 Severe Hearing Impairment
- 5 Severe Speech Impairment
- 6 A condition that substantially limits your physical abilities (such as standing or walking)
- 7 A condition that limits learning or remembering
- 8 Or, some other condition?
- 9 (VOL) Does not have a long-term condition
- 10 (VOL) DK
- 11 (VOL) Refused

D7. What is your employment status? (**Read list**) [CATI: One response]

- 1 Work full-time
- 3 Work part-time
- 4 Retired
- 5 Full-time student
- 6 Unemployed, looking for work
- 7 Not currently employed and not looking for paid employment
- 8 Other
- 9 (Refused)

D8. Did you report having any dependents on your 2007 tax return?

- 1 Yes
- 2 No

D9. Which of the following categories best describes your household income before taxes for 2007?

- 1 Less than \$7,000
- 2 \$7,000 to less than \$9,000
- 3 \$9,000 to less than \$11,000
- 4 \$11,000 to less than \$13,000
- 5 \$13,000 to less than \$17,000
- 6 \$17,000 to less than \$20,000
- 7 \$20,000 to less than \$25,000
- 8 \$25,000 to less than \$35,000
- 9 \$35,000 to less than \$50,000
- 10 \$50,000 to less than \$75,000
- 11 \$75,000 to less than \$100,000
- 12 \$100,000 to less than \$150,000
- 13 \$150,000 or more
- 14 (DK)
- 15 (Refused)

D10. Do you speak a language other than English at home?

- 1 Yes
- 2 No
- 3 DK
- 4 Refused

(ASK IF D10=1; ELSE SKIP TO D12)

D11. What is that language? (DO NOT READ

9/8/2008

Abt SRBI #

- 1 Spanish
- 2 Chinese
- 3 Vietnamese
- 4 Korean
- 5 Russian
- 6 Other, specify

D12. How well do you speak English? Is it...? (READ)

- 1 Very well
- 2 Well
- 3 Not well
- 4 Not at all
- 5 DK
- 6 Refused

D12. Gender:(Code only, Do not ask)

- 1 Male
- 2 Female

Again, this is _____, with Abt SRBI. I would like to thank you for your time.

The Paperwork Reduction Act requires that the IRS provide an OMB control number for 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.

Would you like to have the address? **(If yes, read following)**

Tax Products Coordinating Committee
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Washington, DC 20224