

Appendix A Initial E-mail Contact Message (Internet User Segment)

E-MAIL HEADERS:

FROM: [MANAGED LIST PROVIDER'S NAME]

DATE: Mon 1/19/2009

SUBJECT: Paid Research Study!

BODY OF MESSAGE:

From: Information Experts, Reston VA

Subject: Paid Research Study!

Date: Monday, January 19, 2009 (will vary)

Dear [POTENTIAL PARTICIPANT'S NAME HERE]:

Tax help is not always helpful. That's why we need *your* help!

You can help us by participating in a two-hour study that will be held in a convenient location in [CITY NAME HERE]. If you qualify, you can earn up to \$100 for your time!

Please take a few minutes to see if you qualify. Click below to access the short questionnaire that will determine if you are eligible to participate:

<https://www.informationexperts.com/Studyxxx/login.asp?PWD=99999999999999>

We understand how important privacy is to our research participants. Your participation is completely voluntary, and your answers will be kept strictly anonymous. If you participate in the study, you will use tax information provided by the study; you will not use your own tax information. If you qualify for the study, a representative will contact you by telephone.

You may also access the qualifying survey by using the URL and ID/Password below.

<https://www.informationexperts.com/Studyxxx.com/altlogin.html>

User ID: XXXXXXXXXXXX

Password: 99999999999999

Should you experience any technical problems when completing the survey, please click on the link below to contact us for further instructions. We apologize for the inconvenience.

<https://www.informationexperts.com/Studyxxx.com /ProblemAlert>

We appreciate your assistance and thank you for your help.

Sincerely,

Baker Maktabi
Senior Study Recruiter
Information Experts
11425 Isaac Newton Square, Suite F-1
Reston, Virginia 20190
Phone: 703.787.9100
Web-site: <http://www.informationexperts.com>

To view our privacy policy:

<https://www.informationexperts.com/pages/privacy.html>

PRIVACY NOTICE (underneath the privacy hyperlink): All information provided during the course of the study will be kept in strictest confidence.

We never sell, give away, or release information to other parties other than our project sponsor. Your personally identifiable information will only be used to administer the study. For example, identifying information will be used by Information Experts to provide participants with the study location, session time, directions, and payment. When you arrive for the study, you will be given a badge with a number on it. Any information we record throughout your study session will list your badge number, not your name.

If you have questions or comments about this study, please call Information Experts at 800-xxx-xxxx between 8:00 am and 5:00 pm EST, Monday through Friday. You may also contact us through email by clicking on the following link:

<http://www.informationexperts.com/emailus.php>

Thank you.

This email may contain anonymous material. If you were not an intended recipient, please notify the sender and delete all copies. We may monitor email to and from our network.

Appendix B

Direct Mail (Non-internet User Segment)

Dear _____:

Tax help isn't always helpful. That's why we need *your* help.

If you qualify for this 2-hour study, you can earn up to \$100 for filling out some simple forms. We'll give you all the information you need.

Contact *Information Experts* at:

- 1-800-xxx-xxxx
- <http://www.xxx.com>
- xxx@email.com

Appendix C

Screening Potential Study Participants

Note: This section is currently provided as a script for a telephone interviewer. While the questions will be similar, it will be modified for use in a computer-assisted web-based format. In both cases, the demographic questions will be moved to the front of the instrument in order to keep track of responder characteristics regardless of final eligibility status. This information will be used to better understand the propensity of individuals on specific lists to respond to the solicitation. The earlier this information is obtained in the recruitment effort, the better chance the team will have of using it to tailor solicitation in subsequent city recruitment efforts.

[SCRIPT FOR ANSWERING MACHINES]

Hello, this message is for _____, my name is _____, calling from Information Experts on behalf of the Internal Revenue Service regarding the research study in [city name]. I wanted to take a few minutes to ask you some questions to see if you might qualify. Please call me back at 1-800-443-5696. We appreciate your interest in this important study. Thank you. Goodbye.

[WHEN REACH POTENTIAL RESPONDENTS]

Hello, this is _____ calling from Information Experts for the Internal Revenue Service about your participation in the study in [city name]. Do you have a few minutes to see if you qualify? Your participation is voluntary, and your answers will be kept anonymous.

1. Are you over age 18?

YES.....1

NO.....0

TERMINATE [GO TO T1]

2. Where did you hear about this study?

3. This question is about the language spoken in your home. Which of these statements best describes the language spoken in your home?

English is the only or primary language spoken in your home 1

A language other than English is the primary language spoken in your home.....2

4. Are you the adult in your household who is most familiar with preparing and filing out your federal income tax return?

Yes, most familiar.....1

Equally familiar.....2
Neither most familiar nor equally familiar....3

5. This next question is about how you filed your United States federal tax forms in each of the last three years. Which of these statements best describes your tax filing status?

A. CALENDAR YEAR 2007

1. Filled out the paper forms without tax preparation software
2. Used tax preparation software, but filed paper forms
3. Used tax preparation software, but filed electronically
4. Hired a tax professional to check my work and make suggestions
5. Hired a tax professional who took all my tax information and completed my form
6. I did not file a tax return
7. Other, please specify:

B. CALENDAR YEAR 2006

1. Filled out the paper forms without tax preparation software
2. Used tax preparation software, but filed paper forms
3. Used tax preparation software, but filed electronically
4. Hired a tax professional to check my work and make suggestions
5. Hired a tax professional who took all my tax information and completed my form
6. I did not file a tax return
7. Other, please specify:

C. CALENDAR YEAR 2005

1. Filled out the paper forms without tax preparation software
2. Used tax preparation software, but filed paper forms
3. Used tax preparation software, but filed electronically
4. Hired a tax professional to check my work and make suggestions
5. Hired a tax professional who took all my tax information and completed my form
6. I did not file a tax return

7. Other, please specify:

5D. Did the respondent file his or her own taxes without the help of a tax professional at least once in the last three years? (R IS ELIGIBLE TO PARTICIPATE IF IN AT LEAST ONE YEAR OUT OF THE LAST 3, THE R CHECKED OPTION 1, 2, 3 OR 4.)

YES.....1

NO.....0

TERMINATE [GO TO T1]

PROGRAMMING INSTRUCTION

TERMINATE (GO TO T1) IF ANY OF THE FOLLOWING CONDITIONS ARE MET:

- 1) WE HAVE REACHED THE QUOTA FOR THE RECRUITING ORGANIZATION**
- 2) IF Q3=2 (LANGUAGE SPOKEN AT HOME IS OTHER THAN ENGLISH)**
- 3) IF Q4=3 (NEITHER MOST FAMILIAR NOR EQUALLY FAMILIAR)**
- 4) IF Q5D=0 (RESPONDENT IS)**

6. Do you have Internet access at home?

YES.....1

NO.....0

6a. Do you use the internet, at least occasionally?

YES.....1

NO.....0

6b. Do you send or receive email, at least occasionally?

YES.....1

NO.....0

(PROGRAMMING INSTRUCTION: WHEN WE HAVE REACHED 50% OF THE TOTAL NUMBER OF PARTICIPANTS FOR EACH LOCATION WHO USE THE INTERNET AT LEAST OCCASIONALLY, SKIP TO T1)

7. What is the highest level of education you have completed?

Grade School.....1

Some High School.....2

High School Diploma/GED.....3

Trade/Vocational School.....4

Some College.....5

Associate's Degree.....6

Bachelor's Degree.....7
An advanced degree.....8
(INCLUDES MASTERS, DOCTORAL, AND PROFESSIONAL DEGREES)

8. Did you file a tax return this year?

YES.....1 **GO TO Q11**
NO.....0

9. Did you file an extension?

YES.....1 **GO TO Q12**
NO.....0

10. Were you required to file this year?

YES.....1 **GO TO Q12**
NO.....0 **TERMINATE [GO TO T1]**

11. Which of the following forms did you use when you filed your tax return this year?

Short form 1040EZ – did not itemize deductions.....1 → Would you be comfortable completing the 1040A Short form?
YES.....CONTINUE
NO.....**TERMINATE [GO TO T1]**

Short form 1040A – did not itemize deductions.....2 **[GO TO Q13]**
Long form 1040 without other forms or schedules.....3 **[GO TO Q13]**
Long form 1040, with other forms or schedules.....4 **[GO TO Q13]**
Long form, specify any other forms/schedules.....5 **[GO TO Q13]**
Form 1040 EZT.....6 **TERMINATE [GO TO T1]**
Some other form..... 7 **TERMINATE [GO TO T1]**
Not sure.....8 **TERMINATE [GO TO T1]**

12. Which of the following forms do you plan on using when you file your tax return this year?

Short form 1040EZ – did not itemize deductions.....1 → Would you be comfortable completing the 1040A Short form?
YES.....CONTINUE
NO.....**TERMINATE [GO TO T1]**

Short form 1040A – did not itemize deductions.....2 **[GO TO Q14]**

- Long form 1040 without other forms or schedules.....3 [GO TO Q14]
- Long form 1040, with other forms or schedules.....4 [GO TO Q14]
- Long form, specify any other forms/schedules.....5 [GO TO Q14]
- Form 1040 EZT.....6 **TERMINATE [GO TO T1]**
- Some other form.....7 **TERMINATE [GO TO T1]**
- Not sure..... 8 **TERMINATE [GO TO T1]**

13. What was your filing status on this year's tax return?

- Single.....1 [GO TO Q15]
- Head of Household.....2 [GO TO Q15]
- Married Filing Jointly.....3 [GO TO Q15]
- Married Filing Separately.....4 [GO TO Q15]
- Qualifying Widow(er) with dependant child5 **TERMINATE [GO TO T1]**

14. What is your filing status going to be when you file this year's tax return?

- Single.....1 [GO TO Q15]
- Head of Household.....2 [GO TO Q15]
- Married Filing Jointly.....3 [GO TO Q15]
- Married Filing Separately.....4 [GO TO Q15]
- Qualifying Widow(er) with dependent child5 **TERMINATE [GO TO T1]**

15. So far you are eligible to participate in the study. As you may know, we are assisting the IRS with its research to better understand how taxpayers complete their tax forms and what help people need. The study takes about two hours and you receive an honorarium of \$60 for filling in the form and another \$40 for correctly completing the form. Would you like to participate?

- YES.....1 **GO TO Q16**
- NO.....0 **TERMINATE [GO TO T2]**

16. Finally to put you in the right study group, I have one more question about the most recent federal tax return you filed; for most people this was for your 2006 taxes and was filed by April 16th, 2007.

Did your most recent tax return include any of the following?

- | | YES | NO |
|---------------------------------|------------|-----------|
| Earned Income Credit (EIC)..... | 1..... | 0 |
| Taxable Social Security..... | 1..... | 0 |
| Child Tax Credit..... | 1..... | 0 |
| Itemized Deductions..... | 1..... | 0 |
| Standard Deductions..... | 1..... | 0 |

Dependents.....1.....0

Now I have a few background questions [NOTE: THESE QUESTIONS WILL BE MOVED TO THE BEGINNING OF THE SCREENING INSTRUMENT.]

17. What is your age? []

(IF R DOES NOT GIVE EXACT AGE, READ OR PROVIDE THE FOLLOWING:
I will read some age categories, please stop me when I have read the one closest to your age.)

- | | |
|----------------|---------------------|
| 18 to 20.....1 | 51 to 55.....8 |
| 21 to 25.....2 | 56 to 60.....9 |
| 26 to 30.....3 | 61 to 65.....10 |
| 31 to 35.....4 | 66 to 70.....11 |
| 36 to 40.....5 | 71 to 75.....12 |
| 41 to 45.....6 | 76 to 80.....13 |
| 46 to 50.....7 | 81 and above.....14 |

18. I have seven categories for your total annual household income. Please stop me when I read the one that best describes your total annual household income.

- Under \$17,000.....1
- \$17,000-25,000.....2
- \$25,001-35,000.....3
- \$35,001 to \$50,000.....4
- \$ 50,0001 to \$75,000.....5
- \$75,001-\$100,000.....6
- \$100,000 and over7

19. What is your employment status?

- Student, working part time.....1
- Student, working full time..... 2
- Full time student 3
- Employed full time.....4
- Employed part time.....5
- Not employed, but looking for work.....6
- Not employed and not looking for work.....7
- Retired, working part time.....8
- Retired, not employed.....9

20. Are you of Hispanic, Latino or Spanish origin?

YES.....1
NO.....0

21. What is your race? Are you: [MARK ALL THAT APPLY]

White or Caucasian.....1
Black or African American.....2
American Indian or Alaska Native.....3
Asian.....4
Native Hawaiian or Other Pacific Islander. 5
REFUSED.....9

22. The study will take place on DAY, MONTH, at TIME am/pm. Will that work for you?

YES.....1
NO.....0

23. We will send you a confirmation letter with the place and time of your session. What is your mailing address?

ADDRESS 1: _____
ADDRESS 2: _____
CITY: _____
STATE: _____
ZIP: _____

To participate, you will come to the [LOCATION] and complete a mock tax scenario. The tax situation for the family or individual in your scenario will be very much like yours, so it should be like doing taxes for someone like yourself.

IF R ASKS FOR DIRECTIONS OR TRANSPORTATION:

We can mail you these directions with the confirmation letter or email these to you? Would you prefer to receive that by mail or email?

Mail1 **GO TO 24**
Email.....2 What is your email address? _____[ENTER
RESPONDENT'S EMAIL ADDRESS.]

24. Your ID number is: _____

When you arrive, [IE LOCAL EMPLOYEE NAME], an Information Experts employee, will greet you in the lobby. [She/He] will check you in and out and give you the honorarium when you are finished. Only [She/He] will have your name. Your participation is anonymous, no one at the IRS will ever have your name and it will not be associated with your scenario.

All you need to bring with you is a photo ID, such as a driver's license, for entry to the building. Please do not bring anything related to your own personal income taxes. Everything you need to complete the mock tax scenario will be ready for you.

Thank you for participating in this important study. We look forward to seeing you on [DAY, MONTH, at TIME] am/pm. **[END INTERVIEW]**

T1: I'm sorry, but you are not eligible for the study. Thank you for your interest.

T2: Thank you for taking the time to respond to our questions.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Approval 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*

TO BE COMPLETED BY INTERVIEWER

GENDER OF RESPONDENT

MALE.....1
FEMALE.....2

Appendix D: Script for Follow-up Phone Call

Good morning/afternoon, [PARTICIPANT'S NAME]. I am calling to confirm that you will be able to attend the tax study on [MONTH AND DATE OF SESSION] at [TIME OF SESSION]. Are you still planning to attend? [WAIT FOR RESPONSE. CONTINUE IF THE RESPONSE IS YES.]

We really appreciate your participation. The study will be held at [COMPLETE STREET ADDRESS PLUS ANY ROOM INFORMATION]. Because the study is being held in a federal building, you will need to bring a government-issued ID, such as a driver's license. Can you bring a government-issued ID? [WAIT FOR RESPONSE. CONTINUE IF THE RESPONSE IS YES.]

Please plan to come 15 minutes early so that we can handle the forms for your payment. If you would like to take public transportation, the closest subway stop is [NAME OF SUBWAY STATION], which is [DIRECTIONS FROM SUBWAY STATION]. You can also get there by taking the bus. These bus lines will take you to the building: [NAMES OF BUSES—NUMBER OR NAME, AS APPROPRIATE].

Do you have any questions that I can answer at this time? [WAIT FOR RESPONSE. CONTINUE IF THE RESPONSE IS NO.]

Thank you again for your participation. We will look forward to seeing you on [MONTH AND DATE OF SESSION] at [TIME OF SESSION] at [COMPLETE STREET ADDRESS PLUS ANY ROOM INFORMATION]. Good bye.

Appendix E

1040 Tax Forms Study Debriefing Questions

Please answer each question by marking your answer.

1. Were you able to complete your tax scenario?

Yes

No

2. Did the packet give you enough information to complete the tax form?

Yes

No

3. Did you use the IRS publications or instruction booklets that came with the tax forms?

Yes [**Go to Question 4]**
Question 5]

No [**Skip to**

4. Please rate your level of satisfaction or dissatisfaction with the IRS publications or instruction booklets you used today. On a scale of 1 to 8, where 1 is very dissatisfied and 8 is very satisfied, how satisfied or dissatisfied were you with each of the following?

Circle One Answer for Each Statement										
		Very Very dissatisfied satisfied								
a	Ease of finding answers	1	2	3	4	5	6	7	8	
b	Ease of understanding	1	2	3	4	5	6	7	8	

	instructions								
c	Completeness of instructions	1	2	3	4	5	6	7	8
d	The explanation of what procedures are necessary to complete the forms	1	2	3	4	5	6	7	8

5. Did you use any help other than the IRS publications or instruction booklets?

Yes No → Why not? **[Check All That Apply]**

a. Wait time too long/too many other people in line

b. Did not know how

c. Did not need help → **[Skip to Question 8b]**

d. Nothing else was available to me → **[Skip to Question 8b]**

e. Other _____

6. Did you get help more than once?

Yes No

7. What question or issue caused you to seek help from something other than the IRS publications?

8. On a scale of 1 to 8, where 1 is not at all confident and 8 is very confident, how confident are you with the **accuracy** of:

Circle One Answer									
		Not at all Very confident							
		confident							
a	The help you received	1	2	3	4	5	6	7	8
b	The tax return you completed	1	2	3	4	5	6	7	8

Thank you for answering the previous questions about the tax scenario you just completed. We would now like you to tell us a bit about yourself.

9. There are many **IRS** resources and services people can use to help them complete their taxes. Which of the following **IRS** resources and services did you use to complete **your tax return this year and the previous two years?**

[Check All That Apply]

IRS Services	Used <u>this</u> year	Used during <u>previous</u> <u>two</u> years
IRS forms and instruction booklets		
IRS website (www.irs.gov)		
IRS Tax Assistance Centers (walk-in sites)		
Automated IRS phone system		
IRS phone representatives		
E-mail with the IRS		
Written correspondence with the IRS (other than e-mail)		
I did not use any IRS resources or services .		

10. There are many **other** resources and services people can use to help them complete their taxes. Which of the following **other** resources and services did you use to complete **your tax return this year and the previous two years?**

[Check All That Apply]

Other Services	Used <u>this year</u>	Used during <u>previous two years</u>
Volunteer tax preparation clinics		
Tax preparation company		
Non-IRS books and publications		
Your own accountant or bookkeeper		
Tax preparation software		
Internet websites (other than the IRS website)		
I did not use any other resources or services.		

11. Other than the types of IRS assistance listed above, are there any other types of assistance you think the IRS should offer taxpayers?

12. Have you ever filed your federal tax return electronically?

Yes No → Why not? _____

13. The following are some general statements about the way you might feel about your own personal situation. On a scale of 1 to 8 where 1 is strongly disagree and 8 is strongly agree, to what extent to do agree with each of the following statements:

Circle One Answer for Each Statement

		Strongly Strongly agree disagree							
a	I enjoy managing my household finances.	1	2	3	4	5	6	7	8
b	I usually pay my bills on time.	1	2	3	4	5	6	7	8
c	I wish I had a better understanding of my finances.	1	2	3	4	5	6	7	8
d	I feel confident in my ability to solve financial problems that come up in my everyday life.	1	2	3	4	5	6	7	8
e	I wish I had better English reading and writing skills.	1	2	3	4	5	6	7	8

**Thank you for helping with this important study.
Your participation will help the IRS to improve the tax forms and instructions.**

Please see [name of DA employee] to check out and receive your honorarium.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Approval 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*

Appendix F Instructions

Hello. My name is _____ and I work for Information Experts. I want to start by thanking you all for coming in today to help evaluate some tax forms. Our goal is to better understand how people complete their tax returns and how IRS help impacts that process.

When you came in, you each should have received a packet. There are several different packets, so please make sure the number on your badge matches the number on the packet. In your packet you will find a copy of the instructions I am going to read along with you. Each has a brief description of the person you are going to pretend to be today for the purpose of completing a tax return, plus the tax documents for that person, tax forms and instruction booklets. We have a calculator and some pencils for each of you. If you need more pencils, just let me know.

All the necessary tax information and relevant tax documents for your person are in the written description and/or the packet. Therefore if your scenario does not mention childcare expenses, they are not to be included for your person. Not all of the information in your packet is necessary to complete your person's tax return. Use what you need.

One thing we are looking at today is how people use help with their tax form. Each of you will have access to a certain type of help, if you need it. The type of help you can get is based on the color on your packet.

- Blue is for walk-in,
- Red is for web,
- Yellow is for telephone,
- Green is a wild card for any or all of the three: walk-in, web and telephone; and
- White is forms and publications only.

I'll explain each of these.

For Walk In: You may receive help by talking to a person we call the "walk-in assistor." If you have a question you would like to ask a walk-in assistor about your person's tax return, please go to room _____. Remember when you talk to the assistor to use your person's name, not yours. Please do not give the assistor your real name.

For Web: If you have a question about your person's taxes you can use the website, called "IRS.gov." To use the website, please go to room _____. There you will find several computers. The computer will ask you for your participant number which is on your badge or packet. Once you have entered your participant number, the IRS.gov home page will appear. Please do not visit any other websites. When you are finished with IRS.gov, please sign off by holding down the Ctrl, Alt, and Delete keys at the same time.

For Telephone: You can get help by calling the IRS toll-free line on one of the telephones in room _____. At each telephone you will find a piece of paper with the IRS toll-free assistance number on it. Please write your participant number on that sheet of paper. When you call, the assistor should give you with his or her last name and ID number. Please write that last name and ID number on that sheet of paper also. Remember when you call to use the name of your person, not your real name. Also do not mention you are part of a test.

For Wild Card: If you are in the Green group, you may use any of these three kinds of help: speak to a person in the walk-in room, use a computer to go to IRS.gov in the computer room, or use a telephone to call the IRS toll-free line. Remember to use your person's name, not your real name.

For Forms and Publications Only: People in the White group, please do your best with the materials in your packet. We need to have one group that doesn't get any help to make comparisons. Your person's tax forms are no different from any of the others. We need to see how people do who have no help available.

When you have completed the tax form, please return it to _____ where you checked in today and you will receive a short questionnaire to give us some feedback on your experience with your person's taxes and will also receive your honorarium.

Finally, we have just a few rules, which you can also find in your packet

- 1) Please turn off all cell phones.
- 2) Please do not talk to the other participants.
- 3) If you have the option of having the IRS calculate a line on the form, do NOT exercise that option. We want YOU to complete the entire form.

Any questions?

Let's begin.

Appendix G

Scenarios