

**2009 Free File Migration Research**  
**RED = CHANGES VS. '08 SURVEY / PURPLE = EXISTING NOTES**

**RESPONDENT INFO**

RESPONDENT ID# \_\_\_\_\_ ...1-5

RECORD RESPONDENT TYPE: **RANDOM SAMPLE (n=1000)**.....1 ...10

**FROM RANDOM, EXPECT NATURAL FALL OF THESE SUB-GROUPS WITH ANY AUGMENTS NOTED:**

- USED ON-LINE FILING IN 2009** (n=~663 FROM RANDOM, WITH NO AUGMENTS TO TOTAL 663)2
- USED STANDARD ELF IN 2009** (n=~250 FROM RANDOM - ADD ~250 AUGMENTS TO TOTAL n=500) 3
- USED PAPER RETURN IN 2009** (n=~150 FROM RANDOM - ADD ~350 AUGMENTS TO TOTAL n=500) 4

**PROJECT-FIELD TEAM NOTES:**

- (A) IF ANY OTHER PRE-SELECTS ARE KNOWN FROM/APPENDED TO THE IRS LIST, RECORD THIS HERE.**
- (B) MIGRATORS TO "FREE FILE FILLABLE FORMS '09" MUST BE CLASSIFIED AS "USED ON-LINE FILING" - BUT KEEP A SEPARATE RECORD OF THEIR USE OF "FREE FILE FILLABLE FORMS".**
- (C) ALL PROJECT AND FIELD PERSONNEL MUST COMPLETE TRAINING IN EXISTING FREE FILE METHODS & THE NUANCES OF DIFFERENCES BETWEEN TRADITIONAL FREE FILE AND FREE FILE FILLABLE FORMS.**

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_ ST CODE \_\_\_\_\_

REGION: Area #1.....1 Area #2.....2 Area #3.....3 Area #4.....4 Area #5.....5 ...11

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 MIGRATORS IN THE LISTS PROVIDED BY IRS.**

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

	DATE:	TIME:	(am) (pm)	<u>Disc</u>	<u>NA</u>	<u>Unavail</u>	<u>Ref</u>	<u>NQ</u>	<u>Comp</u>	
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 to get 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 anonymous 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. And which of the following categories 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 MIGRATOR DATA FROM THE IRS.

READ: Our survey today is about how you filed your **2009** Federal Income Tax Return - the one you filed earlier this year, **in 2009**, for **Tax Year 2008**.

3. First, did you actually file a Federal Income Tax Return in **2009**? (CIRCLE ANSWER BELOW.)

- Yes..... 1 ...24
- No **WITH A SAMPLE OF KNOWN MIGRATORS, THIS SHOULD NOT OCCUR, BUT IF IT DOES, TERM & RECORD**

4. Thinking back to your Federal Income Tax filing earlier this year, who prepared your 2009 Federal Income Tax Return - was it prepared by...(READ CHOICES & CIRCLE ONE ANSWER.)

NOTE: Qs 4-6 ARE USED TO DETERMINE HOW MIGRATORS "THINK" THEY FILED IN '09. WE KNOW HOW THEY ACTUALLY FILED, BUT WANT TO SEE HOW MANY REALIZE THEY WERE NOT FREE FILE. NOTE THIS SERIES OF QUESTIONS HAS A DIFFERENT PURPOSE FROM SIMILAR QUESTIONS IN THE FREE FILE COG. & BEHAV'L. STUDY.

- Yourself..... 1 ...25
- 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

5. And where was your **2009** Federal Income Tax Return prepared? Was it prepared...(READ CHOICES & CIRCLE ONE ANSWER.)

- In your home..... 1 ...26
- At a relative or 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

6. What method did you use to file your **2009** Federal Income Tax Return? Did you or your preparer file...(STARTING AT PRE-CHECK, READ CHOICES & CIRCLE ONE ANSWER)

- Online using a website and using **the same** Free File **method as in the past**..... 1 ...27
- Online using Free File, but using the Free File Fillable Forms version**..... 9
- Online **using a free service not offered through IRS.gov**..... 2
- Electronically using tax preparation software and not at a website..... 3
- Electronically through my tax preparer..... 4
- By mail after using tax preparation software to prepare it..... 5
- By mail and did not use tax preparation software to prepare it..... 6
- By mail after receiving my prepared return from my tax preparer..... 7



7. Our records indicate that you DID NOT use Traditional Free File to file your return in 2009, after having used Traditional Free File the year before that, or in 2008. Traditional Free File is a service at IRS.gov, where you first go to the IRS website, determine whether or not you qualify for Free File, and then select a specific company from a provided list to help you prepare and e-file your return electronically after being linked to their website. In addition to offering Traditional Free File at IRS.gov, the IRS offers Free File Fillable Forms. Free File Fillable Forms is a service on IRS.gov that allows you to fill out and file your tax forms electronically, just as you would on paper.

So, it appears that you used Traditional Free File at the IRS website, IRS.gov, in 2008, but then did not use it in 2009. Is there any particular reason why you did NOT choose to file in 2009 using Free File at the IRS website after having used it the year before? (DO NOT READ PRE-LIST BELOW. SIMPLY CIRCLE OR ENTER RESPONSES USING THE LIST AS A GUIDE. RECORD ANSWERS UNDER COL. 7, BEING SURE TO PROBE FULLY UNTIL RESPONSE IS EXHAUSTED, USING THIS PROBE:) Are there any other reasons why you did NOT choose to file in 2009 using Traditional Free File at the IRS website? (CONTINUE PROBING UNTIL YOU'RE SURE YOU HAVE AS DETAILED A RESPONSE AS POSSIBLE.) (IMPORTANT: IF RESPONDENT ASKS WHY YOU HAVE THIS INFORMATION, EXPLAIN THAT THE ONLY INFORMATION YOU HAVE FOR THE INTERVIEW IS THEIR METHOD OF FILING IN 2008 AND 2009, AND THAT YOU HAVE NO OTHER INFORMATION SUCH AS INCOME, AMOUNT OF TAX, ETC. - ONLY THEIR FILING METHOD.) (NOTE2: IF RESPONDENT SIMPLY DOES NOT REMEMBER HOW THEY FILED AND CANNOT REMEMBER REASONS FOR NON-USE OF FREE FILE IN 2009, RECORD THIS IN THE LIST BELOW.)

8. I'm going to read a list of some other possible reasons for NOT using Traditional Free File at the IRS website after having used it the year before. After I read each one of these, please tell me if it was a reason that you chose NOT to use Traditional Free File in 2009 after having used it in 2008. (ROTATE AND READ ALL REASONS NOT ALREADY CIRCLED UNDER COL.7 & CIRCLE ALL THAT APPLY UNDER COL. 8 BELOW.)

NOTE: THE PROBES ON THE NEXT PAGE WILL LADDER DOWN TO REASONS ON THE 2 NOTED RESPONSES HERE.

	Col. 7	Col. 8	
Didn't Feel The Free File Website Was As Easy To Use As The Year Before.....	1	1	...31-36
Found The Free File Website Had Insufficient Or Confusing Instructions.....	2	2	
Found You Could Not File Both State & Federal Returns Using Free File.....	3	3	
Thought It Was Going To Be Free, But It Turned Out That It Was NOT Free.....	4	4	
Had A Bad Experience With Free File The Year Before ASK Q9 (NEXT PAGE) .....	5	5	
Wanted A Refund Anticipation Loan & Found That Free File Didn't Offer It.....	6	6	
Didn't Think You Qualified On The Free File Income Requirement In 2009.....	7	7	
Didn't Use Free File In 2009 Because You Went Directly To The Website Of The Company That Helped You Use Free File The Year Before ASK Q10 (NEXT PAGE)		8	8
No Longer Had Access To A Computer/The Internet.....	1	1	
Tried To Use Free File In 2009, But Couldn't Link To The Free Websites.....	2	2	
Did Not Remember In 2009 That Free File Was A Tax Filing Option.....	3	3	
Don't Trust Free File Or Have Concerns About Internet Security.....	4	4	
Not Aware That You Had Used Free File The Year Before.....	5	5	
The Free File Service Did Not Let You Import Your Prior Year Tax Information	6	6	
Was Concerned About The AMT - the Alternative Minimum Tax.....	9	9	
Was Uncertain About Recent Tax Law Changes.....	0	0	
Was Concerned About Getting The Correct Stimulus Refund Using Free File...	x	x	
Thought You Did Use Free File in 2009.....	1	1	
Went To The Free File Site At IRS.gov, But Found A New Free File Fillable Forms Method And Chose To Use It Instead.....	2	2	
Used Other Free Options.....	3	3	
Other (PROBE THIS OUT FULLY).....	7	7	

(DO NOT READ, BUT CIRCLE IF:) Don't Know Why You Did Not Use Free File In 2009 8

**PROBES FOR Qs 7 & 8 - ASK ALL WHO QUALIFY FOR EACH PROBE BASED ON RESPONSES TO Qs 7 & 8.**

**ASK Q9 IF RESPONSE PUNCH 5 IN EITHER Q7 OR Q8...**

**9. You mentioned that you had a bad experience with Free File the year before and that this was a reason you did not use Free File in 2009. Can you describe in detail the type of bad experience that you had?** (PROBE FULLY HERE UNTIL YOU UNDERSTAND EXACTLY WHAT CAUSED THE BAD EXPERIENCE.)

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THIS QUESTION IS DESIGNED TO EXPLORE WHAT THEY CONSIDER A BAD EXPERIENCE WITH FREE FILE

**ASK Q10 IF RESPONSE PUNCH 8 IN EITHER Q7 OR Q8...**

**10. You mentioned that you didn't use Free File in 2009 because you went directly to the company that helped you use Free File at IRS.gov the year before. Which if any of the following describes why you chose to go directly to that company in 2009?** (READ CHOICES AND RECORD ALL THAT APPLY.)

- You Liked Using Them And You Wanted To Use The Company Again In 2009.....1 ...37
- You Received A Solicitation From Them And You Decided To Use Them In 2009..2
- You Bookmarked Their Site The Year Before And Went Directly There In 2009.....3
- You Had Trouble Trying To Use Free File In 2009 So You Decided To Go Back To Them 4
- You Thought You WERE Using Free File By Using Them Again In 2009.....5
- Some Other Reason (PROBE AND CLARIFY)\_\_\_\_\_

THIS QUESTION IS DESIGNED TO DETERMINE WHY THOSE GOING DIRECT TO A COMPANY CHOSE TO DO SO

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**ASK ALL:**

**11. How likely are you to go back to the IRS’s website, IRS.gov, and use the Free File service at that site in the future? Do you think you...**(READ CHOICES AND CIRCLE ONE ANSWER.)

- Definitely Will**..... 5 ...38
- Probably Will**..... 4
- Might Or Might Not**..... 3
- Probably Will Not**..... 2

Or, **Definitely Will Not** Go Back To irs.gov And Use The Free File Service There In The Future 1

**12. You said you (INSERT BOLD-FACED RESPONSE TO Q11) go back to IRS.gov and use the Free File service there again in the future. Why do you feel that way? Be as specific as possible. In order for the IRS to serve Taxpayers well, it needs to know exactly how you feel about this filing method.** (RECORD RESPONSE VERBATIM AND PROBE FULLY UNTIL RESPONSE EXHAUSTED.)

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**13A. Would you recommend the Free File program to a friend or family member?** (CIRCLE ONE ANSWER.)

- Yes (SKIP TO Q. 14 NEXT).....1 ...39
- No (ASK Q. 13B. NEXT & THEN GO TO Q. 14). 2

**13B. IF “NO” TO Q. 13A, ASK: Why not?**

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**ASK ALL:**

**14. What, if anything, can the IRS do to improve the Free File service at irs.gov? Again, please be as specific as possible.** (RECORD VERBATIM & PROBE WITH:) **Anything else?**

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**INTERVIEWER, WHEN INSERTING THE 2009 FILING METHOD INTO Q15, REFER TO THE IRS LIST FOR THE METHOD OF FILING RETURN SHOWN NEXT TO THIS RESPONDENT ON THE LIST (i.e., "ON-LINE", "STANDARD ELF", OR "PAPER RETURN"), BUT THEN TRANSLATE THIS METHOD INTO MORE TAXPAYER-FRIENDLY LANGUAGE USING THE FOLLOWING TRANSLATIONS:**

**IF LIST SAYS: THEN USE THIS LANGUAGE IN Q15:**

"ON-LINE FILING" = USED ON-LINE FILING VIA COMPUTER, WHERE YOU DID THE RETURN YOURSELF USING EITHER YOUR TAX PREPARATION SOFTWARE PACKAGE, THE RETURN PREPARATION PROGRAM OF A PROFESSIONAL TAX PREPARATION COMPANY, OR PERHAPS EVEN THE "FREE FILE FILLABLE FORMS" OPTION ON THE FREE FILE WEBSITE AT IRS.GOV.

"STANDARD ELF" = USED A PAID PROFESSIONAL TAX PREPARER, WHO PREPARED AND FILED YOUR RETURN ELECTRONICALLY.

"PAPER RETURN" = USED A PAPER RETURN, WHERE YOUR RETURN WAS PREPARED EITHER ON PAPER OR USING A SOFTWARE PROGRAM, BUT THEN MAILED INTO THE IRS IN A PAPER FORM.

**15. Next, we've talked about why you didn't use Traditional Free File at IRS.gov in 2009, but haven't discussed how you feel about the method of filing that you did use in 2009. Our records show that when you filed your Federal Income Tax Return in 2009, you...(INSERT FILING METHOD WITH TAXPAYER-FRIENDLY LANGUAGE - SEE TRANSLATIONS ABOVE). How likely are you to use that method of filing again in the future? Do you think you...(READ CHOICES AND CIRCLE ONE ANSWER.)**

Qs15-16 ARE DESIGNED TO GET AT LEVELS OF LOYALTY TO CURRENT M-E-T-H-O-D AND POSSIBLE FUTURE MIGRATION.

- Definitely Will..... 5
- Probably Will..... 4
- Might Or Might Not..... 3
- Probably Will Not..... 2
- Or, Definitely Will Not Use That Method For Filing In The Future..... 1

...39

**16. You say you (INSERT BOLD-FACED RESPONSE TO Q15) use that method to file again in the future. Why do you feel that way? And, again, please be as specific as possible. (RECORD RESPONSE VERBATIM AND PROBE FULLY UNTIL RESPONSE EXHAUSTED.)**

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17. Finally, if the IRS were to send you information or updates related to the Free File program, how would you prefer to receive this information? Should it come to you...(READ CHOICES & CIRCLE ALL THAT APPLY BELOW, ENTERING ANY RESPONSES WHEN PROBING.)

In The Mail.....	1	...40-41
Be Available For You To Pick Up At A Post Office/Library.....	2	
Be Available For You To Pick Up At An IRS Office.....	3	
From Contact With An IRS Tax Specialist/IRS Employee.....	4	
From The IRS’s Website - IRS.gov.....	5	
From Other Internet Websites (SPECIFY) _____		
_____	6	
Via e-mail.....	7	
Via Electronic Bulletin Board.....	8	
From Advertising.....	9	
From News Articles.....	1	
From Software Companies.....	2	
Some Other Way (SPECIFY) _____		
_____	3	
(DON'T READ...) Don't Know/Refused .....	4	

**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 1545-1432.**

**In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you can 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.**