

## VI. Attachments

### Attachment A: Survey

#### I. INTRODUCTION

**QLANG. RECORD LANGUAGE**

1. English
2. Spanish

**QINTRO.** Hello, my name is \_\_\_\_\_, and I'm with \_\_\_\_\_, a national market research firm. May I please speak with someone in the household who is over 18 years of age?

**[WHEN APPROPRIATE PERSON IS ON THE LINE]:**

The reason for my call is that the IRS is trying to improve its service to the public, and you may have the opportunity to help in that important mission. We are conducting research with taxpayers in the US on behalf of the IRS, and we would like to include your opinions.

**[IF NEEDED]:** Please let me assure you that this call is for research purposes only. You will not be required to give any personal financial information, nor will you be contacted by the IRS as a result of participating in the research. All responses are completely anonymous and will only be used for research purposes.

We are offering \$**[INCENTIVE]** as a token of our appreciation to those who qualify to complete this survey. Do you have a few minutes to speak with me to see if you qualify?

1. Yes **[CONTINUE]**
0. No **[SCHEDULE CALLBACK OR TERMINATE]**

**[FOR ONLINE SURVEY]:**

Thank you for taking the time to see if you qualify for this study. The IRS is trying to improve its service to the public, and you may have the opportunity to help in that important mission. We are conducting research with taxpayers in the US on behalf of the IRS, and we would like to include your opinions.

Please let me assure you that this survey is for research purposes only. You will not be required to give any personal financial information, nor will you be contacted by the IRS as a result of participating in the research. All responses are completely anonymous and will only be used for research purposes.

You will first be asked a few questions to make sure you qualify to participate. If you do qualify, you will then be invited to complete the full survey. The survey will take



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approximately 20 minutes to complete. If you need to pause the survey at any time, you can come back later and begin again where you left off. Simply save the URL and the Survey ID# from your survey invitation to access your survey again. The survey will automatically take you to the point where you left off.

Please click "Next" to begin.

The OMB number for this study is 1545-1432.

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Internal Revenue Service, Tax Products Coordinating Committee,  
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**II. SCREENING QUESTIONS**

**[ASK IF QINTRO>0]**

S1. Are you, or any member of your household, employed in any of the following businesses or industries? **[READ LIST]**

	<b>A. Respondent</b>	<b>B. Member(s) of Household</b>	
1. Market Research	<input type="radio"/>	<input type="radio"/>	<b>TERMINATE</b>
2. Management Consulting	<input type="radio"/>	<input type="radio"/>	<b>TERMINATE</b>
3. Tax preparation	<input type="radio"/>	<input type="radio"/>	<b>TERMINATE</b>
0. None of the above	<input type="radio"/>	<input type="radio"/>	<b>CONTINUE</b>

**[ASK IF S1A-B=0]**

S2. Are you currently employed by the IRS?

- 1. Yes **[TERMINATE]**
- 2. No

**[ASK IF S1a=2]**

S3. Which of the following best describes your federal tax filing status in the US for the 2008 fiscal year? **(INTERVIEWER NOTE: Filed/planning to file in 2009 for 2008 year) [READ LIST; SELECT ALL THAT APPLY]**

- 1. You personally filed or intend to file one or more US/Federal tax returns (such as form 1040, 1040-A, or 1040-EZ) using tax preparation software
- 2. You personally filed or intend to file one or more US/Federal tax returns (form 1040, 1040A, or 1040-EZ) manually (that is, using pen and paper)
- 3. You had or intend to have a tax professional file one or more US/Federal tax (form 1040, 1040-A, or 1040-EZ) returns for you
- 4. You were or will be claimed as a dependent on someone else's US/Federal tax return (form 1040, 1040A, 1040-EZ) **[TERMINATE]**
- 0. You did not file and do not plan to file any tax returns in the US for 2008 **[TERMINATE]**

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S4. Which schedules did you or will you (or your tax preparer) complete for the year 2008? **[READ LIST 1-12; SELECT ALL THAT APPLY]**

1. Schedules A&B – Itemized Deductions and Interest and Ordinary Dividends
2. Schedule C or Schedule C-EZ – Profit or Loss from Business
3. Schedule D – Capital Gains and Losses
4. Schedule E – Supplemental Income or Loss
5. Schedule F – Profit or Loss from Farming
6. Schedule EIC – Earned Income Credit
7. Schedule SE – Self-Employment Tax
8. Schedule H – Household Employment Taxes
9. Form 8812 - Additional Child Tax Credit
10. Form 8863 - Educational Credits
11. Form 2441 - Child and Dependent Care Expenses
12. Schedule R - Credit for the Elderly and the Disabled
990. Other **[SPECIFY]**
0. Did not or will not file any schedules **[EXCLUSIVE]**
998. Not sure **[EXCLUSIVE]**

S5. What method did/will you (or your tax preparer) use to file your 2008 federal tax return(s)? **[READ LIST 1-3; SELECT ALL THAT APPLY]**

1. Electronic (e-file)
2. Paper (mail)
3. IRS Free File
990. Other **[SPECIFY]**
998. Not sure **[EXCLUSIVE]**

S6. There are many different types of tax issues. For the following categories of tax issues, please indicate whether you have:

- 1) Had a question related to this category of tax issues in the past two years
- 2) Currently have a question related to this category of tax issues
- 3) Have not previously had a question related to this category of tax issues, but have cause to believe I may in the future
- 4) Never had a question related to this category of tax issues, and don't anticipating having one in the future

**[READ LIST; SELECT ALL THAT APPLY; 4 IS EXCLUSIVE]**

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Categories of Tax Issues [MAINTAIN ORDER BELOW]	1) Had a question related to this category of tax issues in the past two years	2) Currently have a question related to this category of tax issues	3) Have not previously had a question related to this category of tax issues, but have cause to believe I may in the future	4) Never had a question related to this category of tax issues, and don't anticipating having one in the future
01. How to file taxes or filing requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
02. Who you can claim on your return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
03. Money paid, received, or saved for education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
07. Questions around credits you may be able to take on your return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
09. What you can take as a deduction or expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
08. Questions around claiming various types of income, payments, awards, winnings, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
04. Work related questions or questions around if you employed others	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
05. Questions around retirement savings including IRAs, pensions & annuities, social security, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
10. Gains/Losses from selling or losing investments or property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
11. Questions for foreigners living or working in the U.S. or who own property in the US	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
06. Questions for US citizens with foreign income or who paid taxes in another country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>
12. Question about your responsibility for your spouses or ex-spouse's debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="radio"/>

[TERMINATE IF ALL AT S6=4]

[ASK S7 IF ANY AT S6=1-2]

S7. Which, if any, of the following actions have you taken to get a tax question answered or issue resolved? **[READ LIST; SELECT ALL THAT APPLY; 7 IS EXCLUSIVE]**

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1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[ASK S7a IF S7=4-6 AND 1, 2, OR 3 ARE NOT SELECTED]**

S7a. Did you consider contacting the IRS by phone, visiting IRS.gov, or visiting an IRS assistance center to get your tax law-related question answered or issue resolved?

1. Yes
2. No

**[ASK S8 IF ALL AT S6=3]**

S8. Which, if any, of the following actions would you be likely to take to get a tax question answered or issue resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center (walk-in site)
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

**INTERVIEWER:** My next few questions are for classification purposes only.

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S9. Which of the following categories includes your age? **[READ LIST]**

1. Under 18 **[TERMINATE]**
2. 18-24
3. 25-34
4. 35-44
5. 45-54
6. 55-64
7. 65 or older **[TERMINATE]**
999. **[REFUSED – DO NOT READ] [TERMINATE]**

S10. Which of the following categories includes your household's total annual income before taxes in 2008? **[READ LIST; STOP WHEN INCOME LEVEL IS REACHED]**

1. Less than \$10,000
2. \$10,000 but less than \$17,000
3. \$17,000 but less than \$25,000
4. \$25,000 but less than \$35,000
5. \$35,000 but less than \$50,000
6. \$50,000 but less than \$75,000
7. \$75,000 but less than \$100,000
8. \$100,000 but less than \$150,000
9. \$150,000 but less than \$250,000
10. \$250,000 or more
999. **[REFUSED – DO NOT READ] [TERMINATE]**

S11. Are you of Hispanic or Latino origin?

1. Yes
2. No
0. **[REFUSED – DO NOT READ] [TERMINATE]**

S11a. What is your race? **[READ LIST; SELECT ALL THAT APPLY]**

1. White
2. Black or African American
3. Asian
4. Native Hawaiian or other Pacific Islander
5. American Indian or Alaska Native
0. **[REFUSED – DO NOT READ] [TERMINATE]**

S12. **[RECORD GENDER BASED ON OBSERVATION]**

1. Male
2. Female

S13. Which, if any, of the following events occurred to you, personally, in the past 12 months? **[READ LIST; SELECT ALL THAT APPLY]**

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1. Retired
2. Bought a home
3. Sold a home
4. Moved
5. Got laid off
6. Changed jobs
7. Bought a car
8. Had/adopted a child
9. Got married
10. Got divorced
11. Became widowed
0. None of these

**[ASK S13a IF ALL AT S6=3]**

S13a. Which, if any, of the following events do you anticipate are likely to occur to you, personally, in the next 12 months? **[READ LIST; SELECT ALL THAT APPLY]**

1. Retire
2. Buy a home
3. Sell a home
4. Move
5. Get laid off
6. Change jobs
7. Buy a car
8. Have/adopt a child
9. Get married
10. Get divorced
0. None of these

**III. TERMINATION OR INVITATION LANGUAGE**

**TERMINATE LANGUAGE FOR NON-QUALIFYING RESPONDENTS**

We truly appreciate your time and effort in answering these initial questions, which were designed to see if you are eligible to participate.

As part of our research process, we are trying to achieve a representative sample. Unfortunately, at this point, we have reached the number of respondents we can accept from individuals with your type of experience or background. Again, we would like to thank you for your time and effort.

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Thank you. Have a nice day!

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## **INTRO LANGUAGE FOR QUALIFYING RESPONDENTS**

Thank you for your responses so far. You have qualified to complete this survey. The survey should take about 15 additional minutes to complete. Once you complete the survey you will be eligible to receive our \$[**INCENTIVE**] thank you payment. Information about how you will receive this payment will be provided at the end of the survey.

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## **IV. GENERAL BEHAVIORAL BATTERY**

The first several questions are about your level of comfort in dealing with tax issues.

Q1. In general, how comfortable do you feel going online to try to get a tax question answered or issue resolved? *Please use a 0-9 scale where 0 means "not at all comfortable" and 9 means "extremely comfortable."*

**1. [RECORD NUMBER 0-9]**

Q2. When tax questions or issues arise, which of the following resources do you **most prefer** to use to get your question answered or issue resolved? **[READ LIST; SELECT ONE]**

1. An online search engine (such as Google)
2. The website of the government agency or legal entity most directly associated with your question or issue (such as IRS.gov, SSA.gov (social security administration), DOL.gov (department of labor), etc.)
3. A tax or legal professional (such as a certified public accountant or attorney)
4. Other online resource **[SPECIFY]**
5. Other offline resource **[SPECIFY]**

Q3. Why do you most prefer to use that resource to get a tax question answered or issue resolved? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. It's the most reliable resource
2. It's the resource you trust most
3. It's the easiest resource for you to access
4. It's the resource you're most comfortable with

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- 5. It's easiest to hold someone responsible should the information you receive prove incorrect
- 6. It's the resource with the greatest accuracy
- 990. Other **[SPECIFY]**
- 0. None of the above

Q4. Thinking specifically about tax issues, please indicate your level of agreement with the following statements. *Please use a 0-9 scale where 0 means "Strongly disagree" and 9 means "Strongly agree."*

ROTATE	Strongly disagree 0	1	2	3	4	5	6	7	8	Strongly agree 9
A. I prefer to have as little involvement with managing, preparing, and filing my taxes as possible.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. I make a point of staying up to date on recent or upcoming changes to the tax code that might impact the amount I pay or the amount of my refund.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. I take an active role in the ongoing management of my taxes (such as strategic planning for managing taxable income and minimizing my tax liability.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. I'm not as knowledgeable as I'd like to be about the tax code and any changes that might impact the amount I pay or the amount of my refund.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**V. PERCEPTUAL AND BEHAVIORAL BATTERY ON EXPERIENCE WITH IRS**

Q5. Which, if any, of the following IRS service options have you used to contact the IRS in the past 3 years? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

- 1. Called IRS' customer service phone line
- 2. Visited IRS.gov

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- 3. Went to an IRS Tax Assistance Center (walk-in site)
- 4. Used an IRS Kiosk (similar to an ATM)
- 5. Sent a letter to the IRS
- 990. Other **[SPECIFY]**
- 0. I have not contacted the IRS in the past 3 years

**[ASK IF Q5=1-5 OR 990; IF Q5=0, SKIP TO Q11]**

Q6. Approximately how many times have you contacted the IRS in the past 3 years using the following IRS service options?

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q5]	# of contacts
1. Called IRS' customer service phone line	[0-99]
2. Visited IRS.gov	[0-99]
3. Went to an IRS Tax Assistance Center (walk-in site)	[0-99]
4. Used an IRS Kiosk (similar to an ATM)	[0-99]
5. Sent a letter to the IRS	[0-99]
990. Other <b>[SPECIFY]</b>	[0-99]

Q7. Which of the following IRS service options did you use when you **most recently** contacted the IRS?

**[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q5]**

- 1. Called IRS' customer service phone line
- 2. Visited IRS.gov
- 3. Went to an IRS Tax Assistance Center (walk-in site)
- 4. Used an IRS Kiosk (similar to an ATM)
- 5. Sent a letter to the IRS
- 990. Other **[SPECIFY]**

Q8. Thinking about your **most recent** contact with the IRS, how would you describe the reason that you contacted them? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

- 1. To get a form or publication
- 2. To check the status of economic stimulus check or tax refund
- 3. To ask tax law questions
- 4. To obtain a tax ID number
- 5. To get return preparation assistance
- 6. To get payment information
- 7. To obtain information from a prior year's tax return

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- 8. To inquire about or respond to an IRS notice
- 9. To arrange a payment
- 990. Other [**SPECIFY**]

Q9. What was the subject of this **most recent** contact with the IRS? Was it ...

- 1. An upcoming tax return
- 2. A previously filed tax return
- 998. Don't know

Q10. Overall, how satisfied would you say you were with your **most recent** contact with the IRS?

- 1. Very satisfied
- 2. Somewhat satisfied
- 3. Neither satisfied nor dissatisfied
- 4. Somewhat dissatisfied
- 5. Very dissatisfied

## VI. RELEVANCE OF / BEHAVIORAL RESPONSE TO TLCS

**[PROGRAMMER: RESPONDENTS SHOULD ONLY RECEIVE Q11-Q14 FOR A PORTION (NOT ALL) OF THE META-CATEGORIES THEY QUALIFY FOR AT S6. EXACT NUMBER OF META-CATEGORIES TBD BASED ON TIMING ESTIMATES FOR THE PROGRAMMED SURVEY.]**

### **META-CATEGORY 1:**

The next several questions are related to tax issues you may [**IF S6=1:** have had questions about; **IF S6=2:** have questions about; **IF S6=3:** have questions about in the future] involving **how to file taxes or filing requirements**.

Q11\_1.**[IF S6=1:]** Thinking back to when you had questions about tax issues related to **how to file taxes or filing requirements**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [**READ LIST; SELECT ALL THAT APPLY**]

**[IF S6=2:]** Thinking about your questions about tax issues related to **how to file taxes or filing requirements**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [**READ LIST; SELECT ALL THAT APPLY**]

**[IF S6=3:]** Thinking about the questions you might have in the future about tax issues related to **how to file taxes or filing requirements**, which, if any, of the

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following tax issues do you anticipate you will have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. Whether you have to file a return
2. How to get an extension
3. Which form should you use
4. Whether you can file online or file for free
5. How to make changes to your return after you have filed
6. Getting a tax ID number
7. Whether you are in the AMT (alternative minimum tax)
8. Whether you should file as single, married, or as head of household
9. How you file a return for someone who is deceased
990. Other **[SPECIFY]**

Q12\_1. Which, if any, of the following actions **[IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take]** to get your tax question(s) answered or issue(s) resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

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[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_1]	1	2	3	4	5	6	7	8	9
1. Whether you have to file a return	<input type="radio"/>								
2. How to get an extension	<input type="radio"/>								
3. Which form should you use	<input type="radio"/>								
4. Whether you can file online or file for free	<input type="radio"/>								
5. How to make changes to your return after you have filed	<input type="radio"/>								
6. Getting a tax ID number	<input type="radio"/>								
7. Whether you are in the AMT	<input type="radio"/>								
8. Whether you should file as single, married, or as head of household	<input type="radio"/>								
9. How you file a return for someone who is deceased	<input type="radio"/>								
10. Other [SPECIFY]	<input type="radio"/>								

**[ASK IF NONE AT Q12\_1=2]**

Q12a\_1. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

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Q13\_1. The IRS would like your help in making tax questions easier to search online. If you **[IF S6=1: searched online to get your tax question(s) answered or issue(s) resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question(s) answered or issue(s) resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_1]</b>	
1. Whether you have to file a return	<b>[RECORD RESPONSE]</b>
2. How to get an extension	<b>[RECORD RESPONSE]</b>
3. Which form should you use	<b>[RECORD RESPONSE]</b>
4. Whether you can file online or file for free	<b>[RECORD RESPONSE]</b>
5. How to make changes to your return after you have filed	<b>[RECORD RESPONSE]</b>
6. Getting a tax ID number	<b>[RECORD RESPONSE]</b>
7. Whether you are in the AMT	<b>[RECORD RESPONSE]</b>
8. Whether you should file as single, married, or as head of household	<b>[RECORD RESPONSE]</b>
9. How you file a return for someone who is deceased	<b>[RECORD RESPONSE]</b>
10. Other <b>[SPECIFY]</b>	<b>[RECORD RESPONSE]</b>

**[ASK IF S6=1 AND ANY AT Q12\_1=1-7; IF S6=2-3 OR ALL AT Q12=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_1. How satisfied were you with the outcome of the action you took to get your tax question(s) answered or issue(s) resolved?

<b>[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_1=1-7]</b>		<b>1) Very dissatisfied</b>	<b>2) Somewhat dissatisfied</b>	<b>3) Neither satisfied nor dissatisfied</b>	<b>4) Somewhat satisfied</b>	<b>5) Very satisfied</b>
1.	Whether you have to file a return	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.	How to get an extension	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.	Which form should you use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.	Whether you can file online or file for free	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5.	How to make changes to your return after you have filed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6.	Getting a tax ID number	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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7.	Whether you are in the AMT	<input type="radio"/>				
8.	Whether you should file as single, married, or as head of household	<input type="radio"/>				
9.	How you file a return for someone who is deceased	<input type="radio"/>				
10.	Other [SPECIFY]	<input type="radio"/>				

**META-CATEGORY 2:**

The next several questions are related to tax issues you may [IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future] involving who you can claim on your return.

Q11\_2. [IF S6=1:] Thinking back to when you had questions about tax issues related to who you can claim on your return, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=2:] Thinking about your questions about tax issues related to who you can claim on your return, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=3:] Thinking about the questions you might have in the future about tax issues related to who you can claim on your return, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

1. Whether you can claim children or other people you care for
2. Whether you can claim yourself or your spouse
990. Other [SPECIFY]

Q12\_2. Which, if any, of the following actions [IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take] to get your tax question(s) answered or issue(s) resolved?

[IF S6=1]

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)

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6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_2]	1	2	3	4	5	6	7	8	9
1. Whether you can claim children or other people you care for	<input type="radio"/>								
2. Whether you can claim yourself or your spouse	<input type="radio"/>								
3. Other <b>[SPECIFY]</b>	<input type="radio"/>								

**[ASK IF NONE AT Q12\_2=2]**

Q12a\_2. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved

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6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_2.If you **[IF S6=1:** searched online to get your tax question(s) answered or issue(s) resolved, or were to search online for a similar question or issue in the future; **IF S6=2-3:** were to search online to get your tax question(s) answered or issue(s) resolved] what specific phrase or key words **[IF S6=1:** did you or would you; **IF S6=2-3:** would you] enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_2]</b>	
1. Whether you can claim children or other people you care for	<b>[RECORD RESPONSE]</b>
2. Whether you can claim yourself or your spouse	<b>[RECORD RESPONSE]</b>
3. Other <b>[SPECIFY]</b>	<b>[RECORD RESPONSE]</b>

**[ASK IF S6=1 AND ANY AT Q12\_2=1-7; IF S6=2-3 OR ALL AT Q12\_2=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_2.How satisfied were you with the outcome of the action you took to get your tax question(s) answered or issue(s) resolved?

<b>[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_2=1-7]</b>	<b>1) Very dissatisfied</b>	<b>2) Somewhat dissatisfied</b>	<b>3) Neither satisfied nor dissatisfied</b>	<b>4) Somewhat satisfied</b>	<b>5) Very satisfied</b>
1. Whether you can claim children or other people you care for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Whether you can claim yourself or your spouse	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Other <b>[SPECIFY]</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**META-CATEGORY 3:**

The next several questions are related to tax issues you may **[IF S6=1:** have had questions about; **IF S6=2:** have questions about; **IF S6=3:** have questions about in the future] involving **money paid, received, or saved for education.**

Q11\_3. **[IF S6=1:]** Thinking back to when you had questions about tax issues related to **money paid, received, or saved for education**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

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**[IF S6=2:]** Thinking about your questions about tax issues related to **money paid, received, or saved for education**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=3:]** Thinking about the questions you might have in the future about tax issues related to **money paid, received, or saved for education**, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. Can you take tuition payments on your return in terms of expenses?
2. You were awarded a scholarship, do you have to show that in your income?
3. Can you deduct the student loan interest you paid?
4. Is the money you contributed to your education IRA deductible?
5. Is the distribution you took from your education IRA taxable?
6. Do you have to show it on your tax return if you transferred your Coverdell IRA into a 529 plan?
7. Do you have to claim the proceeds from a savings bond you cashed in to pay for tuition?
8. Can you deduct the cost of classes you take that are for your job or related to your job?
9. Questions around a child's 529 plan
990. Other **[SPECIFY]**

Q12\_3. Which, if any, of the following actions **[IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take]** to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

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1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_3]	1	2	3	4	5	6	7	8	9
1. Can you take tuition payments on your return in terms of expenses?	<input type="radio"/>								
2. You were awarded a scholarship, do you have to show that in your income?	<input type="radio"/>								
3. Can you deduct the student loan interest you paid?	<input type="radio"/>								
4. Is the money you contributed to your education IRA deductible?	<input type="radio"/>								
5. Is the distribution you took from your education IRA taxable?	<input type="radio"/>								
6. Do you have to show it on your tax return if you transferred your Coverdell IRA into a 529 plan?	<input type="radio"/>								
7. Do you have to claim the proceeds from a savings bond you cashed in to pay for tuition?	<input type="radio"/>								
8. Can you deduct the cost of classes you take that are for your job or related to your	<input type="radio"/>								

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job?									
9. Questions around a child's 529 plan	<input type="radio"/>								
11. Other [SPECIFY]	<input type="radio"/>								

**[ASK IF NONE AT Q12\_3=2]**

Q12a\_3. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_3. If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_3]</b>	
1. Can you take tuition payments on your return in terms of expenses?	<b>[RECORD RESPONSE]</b>
2. You were awarded a scholarship, do you have to show that in your income?	<b>[RECORD RESPONSE]</b>
3. Can you deduct the student loan interest you paid?	<b>[RECORD RESPONSE]</b>
4. Is the money you contributed to your education IRA deductible?	<b>[RECORD RESPONSE]</b>
5. Is the distribution you took from your education IRA taxable?	<b>[RECORD RESPONSE]</b>
6. Do you have to show it on your tax return if you transferred your Coverdell IRA into a 529 plan?	<b>[RECORD RESPONSE]</b>

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7. Do you have to claim the proceeds from a savings bond you cashed in to pay for tuition?	[RECORD RESPONSE]
8. Can you deduct the cost of classes you take that are for your job or related to your job?	[RECORD RESPONSE]
9. Questions around a child's 529 plan	[RECORD RESPONSE]
11. Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_3=1-7; IF S6=2-3 OR ALL AT Q12\_3=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_3. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_3=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. Can you take tuition payments on your return in terms of expenses?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. You were awarded a scholarship, do you have to show that in your income?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Can you deduct the student loan interest you paid?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. Is the money you contributed to your education IRA deductible?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Is the distribution you took from your education IRA taxable?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. Do you have to show it on your tax return if you transferred your Coverdell IRA into a 529 plan?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Do you have to claim the proceeds from a savings bond you cashed in to pay for tuition?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8. Can you deduct the cost of classes you	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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	take that are for your job or related to your job?					
9.	Questions around a child's 529 plan	<input type="radio"/>				
11.	Other <b>[SPECIFY]</b>	<input type="radio"/>				

**META-CATEGORY 4:**

The next several questions are related to tax issues you may **[IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future]** involving **work related questions or questions around if you employed others.**

Q11\_4. **[IF S6=1:]** Thinking back to when you had questions about tax issues related to **work related questions or questions around if you employed others,** which, if any, of the following tax issues did you have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=2:]** Thinking about your questions about tax issues related to **work related questions or questions around if you employed others,** which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=3:]** Thinking about the questions you might have in the future about tax issues related to **work related questions or questions around if you employed others,** which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. If you are a teacher, can you deduct money you paid to buy supplies for your students?
2. Can you deduct expenses for driving your car for work or other business expenses you paid for?
3. Can you deduct travel expenses you paid for in the course of duty as a National Guard Reservist?
4. Questions around completing your form 943?
5. Signing up for the EFTPS – (electronic federal tax payment system)
6. Filing your form 941/940/944 forms electronically
7. Getting a tax ID or EIN for your business
8. Your federal tax deposits
9. Federal unemployment tax or form 940
10. Form 944 – you may have received a letter from the IRS about this
11. How to pay employment taxes for your household help
12. How do you do backup holding?
13. You are self employed and contributed to a health plan

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- 14. You have questions about figuring your self-employment tax or your schedule C
- 15. Trucker tax or form 2290 tax
- 16. You started a new job and needed help completing your W4
- 990. Other [**SPECIFY**]

Q12\_4. Which, if any, of the following actions [**IF S6=1**: have you taken; **IF S6=2**: will you take; **IF S6=3**: do you anticipate you would take] to get your tax question answered or issue resolved?

**[IF S6=1]**

- 1. Contacted the IRS by phone
- 2. Went online to IRS.gov
- 3. Visited an IRS Tax Assistance Center (walk-in site)
- 4. Used an IRS Kiosk (similar to an ATM)
- 5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
- 6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
- 7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
- 8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
- 9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

- 1. Contact the IRS by phone
- 2. Go online to IRS.gov
- 3. Visit an IRS Tax Assistance Center
- 4. Use an IRS Kiosk (similar to an ATM)
- 5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
- 6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
- 7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
- 8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
- 9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_4]	1	2	3	4	5	6	7	8	9
1. If you are a teacher, can you deduct money you paid to buy supplies for your	<input type="radio"/>								

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Telephone Questionnaire for IRS Online Tax Tool Cognitive and Psychological Quantitative Survey

students?										
2. Can you deduct expenses for driving your car for work or other business expenses you paid for?	<input type="radio"/>									
3. Can you deduct travel expenses you paid for in the course of duty as a National Guard Reservist?	<input type="radio"/>									
4. Questions around completing your form 943?	<input type="radio"/>									
5. Signing up for the EFTPS – (electronic federal tax payment system)	<input type="radio"/>									
6. Filing your form 941/940/944 forms electronically	<input type="radio"/>									
7. Getting a tax ID or EIN for your business	<input type="radio"/>									
8. Your federal tax deposits	<input type="radio"/>									
9. Federal unemployment tax or form 940	<input type="radio"/>									
10. Form 944 – you may have received a letter from the IRS about this	<input type="radio"/>									
11. How to pay employment taxes for your household help	<input type="radio"/>									
12. How do you do backup holding?	<input type="radio"/>									
13. You are self employed and contributed to a health plan	<input type="radio"/>									
14. You have questions about figuring your self-employment tax or your schedule C	<input type="radio"/>									
15. Trucker tax or form 2290 tax	<input type="radio"/>									
16. You started a new job and needed help completing your W4	<input type="radio"/>									

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17. Other [SPECIFY]	<input type="radio"/>								
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**[ASK IF NONE AT Q12\_4=2]**

Q12a\_4. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
  2. You aren't comfortable handling these types of questions or issues online
  3. You would rather not contact the IRS
  4. You are very cautious about the information provided by the IRS
  5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
  6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
  7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_4. If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_4]</b>	
1. If you are a teacher, can you deduct money you paid to buy supplies for your students?	<b>[RECORD RESPONSE]</b>
2. Can you deduct expenses for driving your car for work or other business expenses you paid for?	<b>[RECORD RESPONSE]</b>
3. Can you deduct travel expenses you paid for in the course of duty as a National Guard Reservist?	<b>[RECORD RESPONSE]</b>
4. Questions around completing your form 943?	<b>[RECORD RESPONSE]</b>
5. Signing up for the EFTPS – (electronic federal tax payment system)	<b>[RECORD RESPONSE]</b>
6. Filing your form 941/940/944 forms electronically	<b>[RECORD RESPONSE]</b>
7. Getting a tax ID or EIN for your business	<b>[RECORD RESPONSE]</b>

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8. Your federal tax deposits	[RECORD RESPONSE]
9. Federal unemployment tax or form 940	[RECORD RESPONSE]
10. Form 944 – you may have received a letter from the IRS about this	[RECORD RESPONSE]
11. How to pay employment taxes for your household help	[RECORD RESPONSE]
12. How do you do backup holding?	[RECORD RESPONSE]
13. You are self employed and contributed to a health plan	[RECORD RESPONSE]
14. You have questions about figuring your self-employment tax or your schedule C	[RECORD RESPONSE]
15. Trucker tax or form 2290 tax	[RECORD RESPONSE]
16. You started a new job and needed help completing your W4	[RECORD RESPONSE]
17. Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_4=1-7; IF S6=2-3 OR ALL AT Q12\_4=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_4. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_4=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. If you are a teacher, can you deduct money you paid to buy supplies for your students ?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Can you deduct expenses for driving your car for work or other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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	business expenses you paid for?					
3.	Can you deduct travel expenses you paid for in the course of duty as a National Guard Reservist ?	<input type="radio"/>				
4.	Questions around completing your form 943?	<input type="radio"/>				
5.	Signing up for the EFTPS – (electronic federal tax payment system)	<input type="radio"/>				
6.	Filing your form 941/940/944 forms electronically	<input type="radio"/>				
7.	Getting a tax ID or EIN for your business	<input type="radio"/>				
8.	Your federal tax deposits	<input type="radio"/>				
9.	Federal unemployment tax or form 940	<input type="radio"/>				
10.	Form 944 – you	<input type="radio"/>				

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	may have received a letter from the IRS about this					
11.	How to pay employment taxes for your household help	<input type="radio"/>				
12.	How do you do backup holding?	<input type="radio"/>				
13.	You are self employed and contributed to a health plan	<input type="radio"/>				
14.	You have questions about figuring your self-employment tax or your schedule C	<input type="radio"/>				
15.	Trucker tax or form 2290 tax	<input type="radio"/>				
16.	You started a new job and needed help completing your W4	<input type="radio"/>				
17.	Other [SPECIFY]	<input type="radio"/>				

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## META-CATEGORY 5:

The next several questions are related to tax issues you may [IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future] involving **questions around retirement savings including IRAs, pensions & annuities, social security, etc.**.

Q11\_5. [IF S6=1:] Thinking back to when you had questions about tax issues related to **questions around retirement savings including IRAs, pensions & annuities, social security, etc.**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=2:] Thinking about your questions about tax issues related to **questions around retirement savings including IRAs, pensions & annuities, social security, etc.**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=3:] Thinking about the questions you might have in the future about tax issues related to **questions around retirement savings including IRAs, pensions & annuities, social security, etc.**, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

1. You received a 1099R statement from your IRA which shows your charitable contributions and you want to know if you can deduct them from your taxes.
2. How do you figure your required minimum IRA distribution when you turn aged 70 ½?
3. Are you eligible to contribute to a Roth IRA?
4. Can you convert your regular IRA into a Roth IRA?
5. Is the distribution or money you received from your Roth IRA taxable?
6. Is the contribution you made to your IRA deductible?
7. If you rolled over your IRA into another IRA, do you have to report this on your return?
8. If you think you paid too much into your IRA or you found out you have to pay a penalty – is that right?
9. If you took out money from your IRA before you reached retirement age, do you have to pay a penalty?
10. Is the distribution or money your received from your traditional IRA taxable?
11. If you didn't take out the required minimum distribution during the year, are you subject to a penalty?
12. If you took all the money out of your 401K, Do you have to pay taxes on that?
13. Do you have to report my pension or annuity income? You just retired and got a form 1099R, what do you do?

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14. You heard about special contributions for reservist and want to know if you can make contributions to your IRA?
15. You want to know if you can rollover your 401K or 403B plan into an IRA?
16. Your tax prep software says you are eligible for a retirement savings contribution credit, is this true?
17. Are the social security payments you receive taxable?
18. Can you get a credit if too much social security was taken out of your pay?
990. Other **[SPECIFY]**

Q12\_5. Which, if any, of the following actions **[IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take]** to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_5]	1	2	3	4	5	6	7	8	9
1. You received a	○	○	○	○	○	○	○	○	○

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1099R statement from your IRA which shows your charitable contributions and you want to know if you can deduct them from your taxes.									
2. How do you figure your required minimum IRA distribution when you turn aged 70 ½?	<input type="radio"/>								
3. Are you eligible to contribute to a Roth IRA?	<input type="radio"/>								
4. Can you convert your regular IRA into a Roth IRA?	<input type="radio"/>								
5. Is the distribution or money you received from your Roth IRA taxable?	<input type="radio"/>								
6. Is the contribution you made to your IRA deductible?	<input type="radio"/>								
7. If you rolled over your IRA into another IRA, do you have to report this on your return?	<input type="radio"/>								
8. If you think you paid too much into your IRA or you found out you have to pay a penalty – is that right?	<input type="radio"/>								
9. If you took out money from your IRA before you reached retirement age, do you have to pay a penalty?	<input type="radio"/>								
10. Is the distribution or money your received from your traditional IRA taxable?	<input type="radio"/>								
11. If you didn't take out the required minimum distribution during the year, are you subject to a penalty?	<input type="radio"/>								

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12. If you took all the money out of your 401K, Do you have to pay taxes on that?	<input type="radio"/>								
13. Do you have to report my pension or annuity income? You just retired and got a form 1099R, what do you do?	<input type="radio"/>								
14. You heard about special contributions for reservist and want to know if you can make contributions to your IRA?	<input type="radio"/>								
15. You want to know if you can rollover your 401K or 403B plan into an IRA?	<input type="radio"/>								
16. Your tax prep software says you are eligible for a retirement savings contribution credit, is this true?	<input type="radio"/>								
17. Are the social security payments your receive taxable?	<input type="radio"/>								
18. Can you get a credit if too much social security was taken out of your pay?	<input type="radio"/>								
19. Other <b>[SPECIFY]</b>	<input type="radio"/>								

**[ASK IF NONE AT Q12\_5=2]**

Q12a\_5. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful

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- 7. It never occurred to me to visit the IRS Website
- 990. Other **[SPECIFY]**

Q13\_5.If you **[IF S6=1:** searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; **IF S6=2-3:** were to search online to get your tax question answered or issue resolved] what specific phrase or key words **[IF S6=1:** did you or would you; **IF S6=2-3:** would you] enter into the search box?

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_5]	
1. You received a 1099R statement from your IRA which shows your charitable contributions and you want to know if you can deduct them from your taxes.	[RECORD RESPONSE]
2. How do you figure your required minimum IRA distribution when you turn aged 70 ½?	[RECORD RESPONSE]
3. Are you eligible to contribute to a Roth IRA?	[RECORD RESPONSE]
4. Can you convert your regular IRA into a Roth IRA?	[RECORD RESPONSE]
5. Is the distribution or money you received from your Roth IRA taxable?	[RECORD RESPONSE]
6. Is the contribution you made to your IRA deductible?	[RECORD RESPONSE]
7. If you rolled over your IRA into another IRA, do you have to report this on your return?	[RECORD RESPONSE]
8. If you think you paid too much into your IRA or you found out you have to pay a penalty – is that right?	[RECORD RESPONSE]
9. If you took out money from your IRA before you reached retirement age, do you have to pay a penalty?	[RECORD RESPONSE]
10. Is the distribution or money your received from your traditional IRA taxable?	[RECORD RESPONSE]
11. If you didn't take out the required minimum distribution during the year, are you subject to a penalty?	[RECORD RESPONSE]
12. If you took all the money out of your 401K, Do you have to	[RECORD RESPONSE]

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pay taxes on that?	
13. Do you have to report my pension or annuity income? You just retired and got a form 1099R, what do you do?	[RECORD RESPONSE]
14. You heard about special contributions for reservist and want to know if you can make contributions to your IRA?	[RECORD RESPONSE]
15. You want to know if you can rollover your 401K or 403B plan into an IRA?	[RECORD RESPONSE]
16. Your tax prep software says you are eligible for a retirement savings contribution credit, is this true?	[RECORD RESPONSE]
17. Are the social security payments you receive taxable?	[RECORD RESPONSE]
18. Can you get a credit if too much social security was taken out of your pay?	[RECORD RESPONSE]
19. Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_5=1-7; IF S6=2-3 OR ALL AT Q12\_5=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_5. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_5=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. You received a 1099R statement from your IRA which shows your charitable contributions and you want to know if you can deduct them	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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	from your taxes.					
2.	How do you figure your required minimum IRA distribution when you turn aged 70 ½?	<input type="radio"/>				
3.	Are you eligible to contribute to a Roth IRA?	<input type="radio"/>				
4.	Can you convert your regular IRA into a Roth IRA?	<input type="radio"/>				
5.	Is the distribution or money you received from your Roth IRA taxable?	<input type="radio"/>				
6.	Is the contribution you made to your IRA deductible?	<input type="radio"/>				
7.	If you rolled over your IRA into another IRA, do you have to report this on your	<input type="radio"/>				

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return?					
8. If you think you paid too much into your IRA or you found out you have to pay a penalty – is that right?	<input type="radio"/>				
9. If you took out money from your IRA before you reached retirement age, do you have to pay a penalty?	<input type="radio"/>				
10. Is the distribution or money you received from your traditional IRA taxable?	<input type="radio"/>				
11. If you didn't take out the required minimum distribution during the year, are you subject to a penalty?	<input type="radio"/>				
12. If you took all the	<input type="radio"/>				

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money out of your 401K, Do you have to pay taxes on that?					
13. Do you have to report my pension or annuity income? You just retired and got a form 1099R, what do you do?	<input type="radio"/>				
14. You heard about special contributions for reservists and want to know if you can make contributions to your IRA?	<input type="radio"/>				
15. You want to know if you can rollover your 401K or 403B plan into an IRA?	<input type="radio"/>				
16. Your tax prep software says you are eligible for a	<input type="radio"/>				

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retirement savings contribution credit, is this true?					
17. Are the social security payments you receive taxable?	<input type="radio"/>				
18. Can you get a credit if too much social security was taken out of your pay?	<input type="radio"/>				
19. Other [SPECIFY]	<input type="radio"/>				

**META-CATEGORY 6:**

The next several questions are related to tax issues you may [IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future] involving **questions for US citizens with foreign income or who paid taxes in another country.**

Q11\_6. [IF S6=1:] Thinking back to when you had questions about tax issues related to **questions for US citizens with foreign income or who paid taxes in another country,** which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=2:] Thinking about your questions about tax issues related to **questions for US citizens with foreign income or who paid taxes in another country,** which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=3:] Thinking about the questions you might have in the future about tax issues related to **questions for US citizens with foreign income or who paid taxes in another country,** which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

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1. Can you exclude income you earned in another country from US taxes?
  2. Can you get a credit for any income, investment, property or other taxes paid in a foreign country? Are you eligible to contribute to a Roth IRA?
990. Other [**SPECIFY**]

Q12\_6. Which, if any, of the following actions [**IF S6=1**: have you taken; **IF S6=2**: will you take; **IF S6=3**: do you anticipate you would take] to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_6]	1	2	3	4	5	6	7	8	9
1. Can you exclude income you earned in another country	<input type="radio"/>								

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from US taxes?									
2. Can you get a credit for any income, investment, property or other taxes paid in a foreign country?	<input type="radio"/>								
3. Other [SPECIFY]	<input type="radio"/>								

**[ASK IF NONE AT Q12\_6=2]**

Q12a\_6. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
  2. You aren't comfortable handling these types of questions or issues online
  3. You would rather not contact the IRS
  4. You are very cautious about the information provided by the IRS
  5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
  6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
  7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_6. If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_6]</b>	
1. Can you exclude income you earned in another country from US taxes?	<b>[RECORD RESPONSE]</b>
2. Can you get a credit for any income, investment, property or other taxes paid in a foreign country?	<b>[RECORD RESPONSE]</b>
3. Other <b>[SPECIFY]</b>	<b>[RECORD RESPONSE]</b>

**[ASK IF S6=1 AND ANY AT Q12\_6=1-7; IF S6=2-3 OR ALL AT Q12\_6=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_6. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

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[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_6=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. Can you exclude income you earned in another country from US taxes?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Can you get a credit for any income, investment, property or other taxes paid in a foreign country?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Other [SPECIFY]	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**META-CATEGORY 7:**

The next several questions are related to tax issues you may [IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future] involving **questions around credits you may be able to take on your return.**

Q11\_7. [IF S6=1:] Thinking back to when you had questions about tax issues related to **questions around credits you may be able to take on your return**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=2:] Thinking about your questions about tax issues related to **questions around credits you may be able to take on your return**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=3:] Thinking about the questions you might have in the future about tax issues related to **questions around credits you may be able to take on your return**, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

1. Earned income credit
2. Can you get the Child Tax Credit
3. Can you claim your payments for daycare? This could also be thought of as an expense or deduction by the taxpayer
4. Do you qualify for the adoption credit?
5. Do you qualify for the credit for the elderly or disabled?
6. Getting a credit for buying a hybrid car
7. Getting a credit for making energy efficient improvements to your home
8. Getting a credit for being a first time homebuyer

990. Other [SPECIFY]

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Q12\_7. Which, if any, of the following actions [IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take] to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_7]	1	2	3	4	5	6	7	8	9
1. Earned income credit	<input type="radio"/>								
2. Can you get the Child Tax Credit	<input type="radio"/>								
3. Can you claim your payments for daycare? This could also be thought of as an expense or deduction by the	<input type="radio"/>								

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taxpayer									
4. Do you qualify for the adoption credit?	<input type="radio"/>								
5. Do you qualify for the credit for the elderly or disabled?	<input type="radio"/>								
6. Getting a credit for buying a hybrid car	<input type="radio"/>								
7. Getting a credit for making energy efficient improvements to your home	<input type="radio"/>								
8. Getting a credit for being a first time homebuyer	<input type="radio"/>								
9. Other <b>[SPECIFY]</b>	<input type="radio"/>								

**[ASK IF NONE AT Q12\_7=2]**

Q12a\_7. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
  2. You aren't comfortable handling these types of questions or issues online
  3. You would rather not contact the IRS
  4. You are very cautious about the information provided by the IRS
  5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
  6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
  7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_7. If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_7]</b>		
1.	Earned income credit	<b>[RECORD RESPONSE]</b>
2.	Can you get the Child Tax Credit	<b>[RECORD RESPONSE]</b>
3.	Can you claim	<b>[RECORD RESPONSE]</b>

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	your payments for daycare? This could also be thought of as an expense or deduction by the taxpayer	
4.	Do you qualify for the adoption credit?	[RECORD RESPONSE]
5.	Do you qualify for the credit for the elderly or disabled?	[RECORD RESPONSE]
6.	Getting a credit for buying a hybrid car	[RECORD RESPONSE]
7.	Getting a credit for making energy efficient improvements to your home	[RECORD RESPONSE]
8.	Getting a credit for being a first time homebuyer	[RECORD RESPONSE]
9.	Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_7=1-7; IF S6=2-3 OR ALL AT Q12\_7=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_7. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_7=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. Earned income credit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Can you get the Child Tax Credit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Can you claim your payments for daycare? This could also be thought of as an expense or deduction by the taxpayer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. Do you qualify for the adoption credit?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Do you qualify for the credit for the elderly or disabled?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. Getting a credit for buying a hybrid car	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Getting a credit for making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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energy efficient improvements to your home					
8. Getting a credit for being a first time homebuyer	<input type="radio"/>				
9. Other [SPECIFY]	<input type="radio"/>				

**META-CATEGORY 8:**

The next several questions are related to tax issues you may [IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future] involving **questions around claiming various types of income, payments, awards, winnings, etc.**

Q11\_8. [IF S6=1:] Thinking back to when you had questions about tax issues related to **questions around claiming various types of income, payments, awards, winnings, etc.**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=2:] Thinking about your questions about tax issues related to **questions around claiming various types of income, payments, awards, winnings, etc.**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=3:] Thinking about the questions you might have in the future about tax issues related to **questions around claiming various types of income, payments, awards, winnings, etc.**, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

1. How do you claim your regular pay from your employer or money received for other work like babysitting?
2. How do you claim alimony or deduct money paid for alimony or child support?
3. Is the settlement you received for being injured taxable?
4. Is the court settlement you received taxable?
5. If you received housing or grant money due to a disaster like Katrina, is it taxable?
6. Do you have to claim foster care payments?
7. Can you deduct gambling losses? How do you claim winnings?
8. Do you have to pay taxes on the group term life insurance that your company pays for?
9. How do you report money you earned from your bank, bonds or what do you do with a form 1099INT that you received?
10. Do you have to pay taxes on the life insurance settlement you received?
11. Questions about any other sources of income

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12. Do you have to pay taxes on a refund you received from your state or city taxes?
13. Should you include your child's investment income on your return?
14. Questions about paying taxes on tip money
15. Whether you must pay taxes ahead of time on your self-employment earnings or money you won
16. You received a letter from the IRS assessing an Estimated Tax penalty and you want to know why.
17. Is the income you receive from renters taxable?
18. You cashed in savings bonds, do you have to show that income?
19. How do you report dividends or other distributions like stock splits? How do you report the income on your 1099div?
990. Other **[SPECIFY]**

Q12\_8. Which, if any, of the following actions **[IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take]** to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

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[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_8]	1	2	3	4	5	6	7	8	9
1. How do you claim your regular pay from your employer or money received for other work like babysitting?	<input type="radio"/>								
2. How do you claim alimony or deduct money paid for alimony or child support?	<input type="radio"/>								
3. Is the settlement you received for being injured taxable?	<input type="radio"/>								
4. Is the court settlement you received taxable?	<input type="radio"/>								
5. If you received housing or grant money due to a disaster like Katrina, is it taxable?	<input type="radio"/>								
6. Do you have to claim foster care payments?	<input type="radio"/>								
7. Can you deduct gambling losses? How do you claim winnings?	<input type="radio"/>								
8. Do you have to pay taxes on the group term life insurance that your company pays for?	<input type="radio"/>								
9. How do you report money you earned from your bank, bonds or what do you do with a form 1099INT that you received?	<input type="radio"/>								
10. Do you have to pay taxes on the life insurance settlement you received?	<input type="radio"/>								
11. Questions about any other sources of	<input type="radio"/>								

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income									
12. Do you have to pay taxes on a refund you received from your state or city taxes?	<input type="radio"/>								
13. Should you include your child's investment income on your return?	<input type="radio"/>								
14. Questions about paying taxes on tip money	<input type="radio"/>								
15. Whether you must pay taxes ahead of time on your self-employment earnings or money you won	<input type="radio"/>								
16. You received a letter from the IRS assessing an Estimated Tax penalty and you want to know why.	<input type="radio"/>								
17. Is the income you receive from renters taxable?	<input type="radio"/>								
18. You cashed in savings bonds, do you have to show that income?	<input type="radio"/>								
19. How do you report dividends or other distributions like stock splits? How do you report the income on your 1099div?	<input type="radio"/>								
20. Other [SPECIFY]	<input type="radio"/>								

**[ASK IF NONE AT Q12\_8=2]**

Q12a\_8. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS

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5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_8.If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_8]</b>	
1. How do you claim your regular pay from your employer or money received for other work like babysitting?	<b>[RECORD RESPONSE]</b>
2. How do you claim alimony or deduct money paid for alimony or child support?	<b>[RECORD RESPONSE]</b>
3. Is the settlement you received for being injured taxable?	<b>[RECORD RESPONSE]</b>
4. Is the court settlement you received taxable?	<b>[RECORD RESPONSE]</b>
5. If you received housing or grant money due to a disaster like Katrina, is it taxable?	<b>[RECORD RESPONSE]</b>
6. Do you have to claim foster care payments?	<b>[RECORD RESPONSE]</b>
7. Can you deduct gambling losses? How do you claim winnings?	<b>[RECORD RESPONSE]</b>
8. Do you have to pay taxes on the group term life insurance that your company pays for?	<b>[RECORD RESPONSE]</b>
9. How do you report money you earned from your bank, bonds or what do you do with a form 1099INT that you received?	<b>[RECORD RESPONSE]</b>

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10.	Do you have to pay taxes on the life insurance settlement you received?	[RECORD RESPONSE]
11.	Questions about any other sources of income	[RECORD RESPONSE]
12.	Do you have to pay taxes on a refund you received from your state or city taxes?	[RECORD RESPONSE]
13.	Should you include your child's investment income on your return?	[RECORD RESPONSE]
14.	Questions about paying taxes on tip money	[RECORD RESPONSE]
15.	Whether you must pay taxes ahead of time on your self-employment earnings or money you won	[RECORD RESPONSE]
16.	You received a letter from the IRS assessing an Estimated Tax penalty and you want to know why.	[RECORD RESPONSE]
17.	Is the income you receive from renters taxable?	[RECORD RESPONSE]
18.	You cashed in savings bonds, do you have to show that income?	[RECORD RESPONSE]
19.	How do you report dividends or other distributions like stock splits? How do you report the income on your 1099div?	[RECORD RESPONSE]
20.	Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_8=1-7; IF S6=2-3 OR ALL AT Q12\_8=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_8. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_8=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. H	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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	How do you claim your regular pay from your employer or money received for other work like babysitting?					
2.	How do you claim alimony or deduct money paid for alimony or child support? <span style="float: right;">H</span>	<input type="radio"/>				
3.	Is the settlement you received for being injured taxable? <span style="float: right;">I</span>	<input type="radio"/>				
4.	Is the court settlement you received taxable? <span style="float: right;">I</span>	<input type="radio"/>				
5.	If you received housing or grant money due to a disaster like Katrina, is it taxable? <span style="float: right;">If</span>	<input type="radio"/>				
6.	Do you have to claim foster care payments? <span style="float: right;">D</span>	<input type="radio"/>				
7.	Can you deduct gambling losses? How do you claim winnings? <span style="float: right;">C</span>	<input type="radio"/>				
8.	Do you have to pay taxes on the group term life insurance that your company pays for? <span style="float: right;">D</span>	<input type="radio"/>				
9.	How do you report money you earned from your bank, bonds or what do you do with a form 1099INT that you received? <span style="float: right;">H</span>	<input type="radio"/>				
10.	Do you have to pay taxes on the life insurance settlement you received? <span style="float: right;">D</span>	<input type="radio"/>				
11.	<span style="float: right;">Q</span>	<input type="radio"/>				

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Questions about any other sources of income					
12. Do you have to pay taxes on a refund you received from your state or city taxes? <span style="float: right;">D</span>	<input type="radio"/>				
13. Should you include your child's investment income on your return? <span style="float: right;">S</span>	<input type="radio"/>				
14. Questions about paying taxes on tip money <span style="float: right;">Q</span>	<input type="radio"/>				
15. Whether you must pay taxes ahead of time on your self-employment earnings or money you won <span style="float: right;">W</span>	<input type="radio"/>				
16. You received a letter from the IRS assessing an Estimated Tax penalty and you want to know why. <span style="float: right;">Y</span>	<input type="radio"/>				
17. Is the income your receive from renters taxable? <span style="float: right;">I</span>	<input type="radio"/>				
18. You cashed in savings bonds, do you have to show that income? <span style="float: right;">Y</span>	<input type="radio"/>				
19. How do you report dividends or other distributions like stock splits? How do you report the income on your 1099div? <span style="float: right;">H</span>	<input type="radio"/>				
20. Other [SPECIFY] <span style="float: right;">O</span>	<input type="radio"/>				

**META-CATEGORY 9:**

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The next several questions are related to tax issues you may **[IF S6=1:** have had questions about; **IF S6=2:** have questions about; **IF S6=3:** have questions about in the future] involving what you can take as a deduction or expense.

Q11\_9. **[IF S6=1:]** Thinking back to when you had questions about tax issues related to what you can take as a deduction or expense, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=2:]** Thinking about your questions about tax issues related to what you can take as a deduction or expense, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=3:]** Thinking about the questions you might have in the future about tax issues related to what you can take as a deduction or expense, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. Can you take the standard deduction or do you get an extra deduction?
2. Can you deduct your medical & dental expenses?
3. Can you deduct your mortgage interest and/or points you paid?
4. Can you deduct money you paid for state, local, and/or real estate taxes?
5. Can you deduct money or items you contributed to charity or non-profit organizations?
6. Can you deduct other miscellaneous expenses?
7. Can you deduct a penalty you paid for withdrawing an investment (like a CD) early?
8. Can you deduct money paid for improvements on your home?
9. Can you deduct your moving expenses?
10. Can you deduct the cost to replace damage to your home or lost personal property?
11. Can you deduct money you paid to maintain your rental property?
12. Can you deduct improvements you made to your business or rental property or equipment?
13. How can you expense or take a deduction for improvement you made to your business property?
990. Other **[SPECIFY]**

Q12\_9. Which, if any, of the following actions **[IF S6=1:** have you taken; **IF S6=2:** will you take; **IF S6=3:** do you anticipate you would take] to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)

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5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_9]	1	2	3	4	5	6	7	8	9
1. Can you take the standard deduction or do you get an extra deduction?	<input type="radio"/>								
2. Can you deduct your medical & dental expenses?	<input type="radio"/>								
3. Can you deduct your mortgage interest and/or points you paid?	<input type="radio"/>								
4. Can you deduct money you paid for state, local, and/or real estate taxes?	<input type="radio"/>								
5. Can you deduct money or items you contributed to charity or non-profit organizations?	<input type="radio"/>								
6. Can you deduct	<input type="radio"/>								

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	other miscellaneous expenses?									
7.	Can you deduct a penalty you paid for withdrawing an investment (like a CD) early?	<input type="radio"/>								
8.	Can you deduct money paid for improvements on your home?	<input type="radio"/>								
9.	Can you deduct your moving expenses?	<input type="radio"/>								
10.	Can you deduct the cost to replace damage to your home or lost personal property?	<input type="radio"/>								
11.	Can you deduct money you paid to maintain your rental property?	<input type="radio"/>								
12.	Can you deduct improvements you made to your business or rental property or equipment?	<input type="radio"/>								
13.	How can you expense or take a deduction for improvement you made to your business property?	<input type="radio"/>								
14.	Other <b>[SPECIFY]</b>	<input type="radio"/>								

**[ASK IF NONE AT Q12\_9=2]**

Q12a\_9. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website

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990. Other [SPECIFY]

Q13\_9.If you [IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved] what specific phrase or key words [IF S6=1: did you or would you; IF S6=2-3: would you] enter into the search box?

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_9]	
1. Can you take the standard deduction or do you get an extra deduction?	[RECORD RESPONSE]
2. Can you deduct your medical & dental expenses?	[RECORD RESPONSE]
3. Can you deduct your mortgage interest and/or points you paid?	[RECORD RESPONSE]
4. Can you deduct money you paid for state, local, and/or real estate taxes?	[RECORD RESPONSE]
5. Can you deduct money or items you contributed to charity or non-profit organizations?	[RECORD RESPONSE]
6. Can you deduct other miscellaneous expenses?	[RECORD RESPONSE]
7. Can you deduct a penalty you paid for withdrawing an investment (like a CD) early?	[RECORD RESPONSE]
8. Can you deduct money paid for improvements on your home?	[RECORD RESPONSE]
9. Can you deduct your moving expenses?	[RECORD RESPONSE]
10. Can you deduct the cost to replace damage to your home or lost personal property?	[RECORD RESPONSE]
11. Can you deduct money you paid to maintain your rental property?	[RECORD RESPONSE]
12. Can you deduct improvements you made to your business or rental property or equipment?	[RECORD RESPONSE]
13. How can you expense or take a deduction for improvement you made to	[RECORD RESPONSE]

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your business property?	
14. Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_9=1-7; IF S6=2-3 OR ALL AT Q12\_9=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_9. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_9=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. Can you take the standard deduction or do you get an extra deduction?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. Can you deduct your medical & dental expenses?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. Can you deduct your mortgage interest and/or points you paid?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. Can you deduct money you paid for state, local, and/or real estate taxes?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Can you deduct money or items you contributed to charity or non-profit organizations?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. Can you deduct other miscellaneous expenses?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. Can you deduct a penalty you paid for withdrawing an investment (like a CD) early?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8. Can you deduct money paid for improvements on your home?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9. Can you deduct your moving expenses?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10. Can you deduct the cost to replace damage to your home or lost	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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	personal property?					
11.	Can you deduct money you paid to maintain your rental property?	<input type="radio"/>				
12.	Can you deduct improvements you made to your business or rental property or equipment?	<input type="radio"/>				
13.	How can you expense or take a deduction for improvement you made to your business property?	<input type="radio"/>				
14.	Other [SPECIFY]	<input type="radio"/>				

**META-CATEGORY 10:**

The next several questions are related to tax issues you may **[IF S6=1:** have had questions about; **IF S6=2:** have questions about; **IF S6=3:** have questions about in the future] involving **gains/losses from selling or losing investments or property.**

Q11\_10. **[IF S6=1:]** Thinking back to when you had questions about tax issues related to **gains/losses from selling or losing investments or property**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=2:]** Thinking about your questions about tax issues related to **gains/losses from selling or losing investments or property**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=3:]** Thinking about the questions you might have in the future about tax issues related to **gains/losses from selling or losing investments or property**, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. If you sold your home, do you have to pay taxes on the gain or money earned?
2. You lost your home to foreclosure or sold it for less than the mortgage or you received a form from the bank saying you had income and you want to know if it's taxable
3. How do you report money you made from selling personal property?

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- 4. How do you determine the basis (or cost) of stocks or other financial investments you sold?
- 990. Other **[SPECIFY]**

Q12\_10. Which, if any, of the following actions **[IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take]** to get your tax question answered or issue resolved?

**[IF S6=1]**

- 1. Contacted the IRS by phone
- 2. Went online to IRS.gov
- 3. Visited an IRS Tax Assistance Center (walk-in site)
- 4. Used an IRS Kiosk (similar to an ATM)
- 5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
- 6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
- 7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
- 8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
- 9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

- 1. Contact the IRS by phone
- 2. Go online to IRS.gov
- 3. Visit an IRS Tax Assistance Center
- 4. Use an IRS Kiosk (similar to an ATM)
- 5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
- 6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
- 7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
- 8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
- 9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_10]	1	2	3	4	5	6	7	8	9
1. If you sold your home, do you have to pay taxes on the gain or money earned?	<input type="radio"/>								
2. You lost your home to foreclosure or sold it	<input type="radio"/>								

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for less than the mortgage or you received a form from the bank saying you had income and you want to know if it's taxable									
3. How do you report money you made from selling personal property?	<input type="radio"/>								
4. How do you determine the basis (or cost) of stocks or other financial investments you sold?	<input type="radio"/>								
5. Other [SPECIFY]	<input type="radio"/>								

**[ASK IF NONE AT Q12\_10=2]**

Q12a\_10. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_10. If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_10]</b>	
1. If you sold your home, do you have to pay taxes on the gain or money earned?	<b>[RECORD RESPONSE]</b>
2. You lost your home	<b>[RECORD RESPONSE]</b>

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	to foreclosure or sold it for less than the mortgage or you received a form from the bank saying you had income and you want to know if it's taxable	
3.	How do you report money you made from selling personal property?	[RECORD RESPONSE]
4.	How do you determine the basis (or cost) of stocks or other financial investments you sold?	[RECORD RESPONSE]
5.	Other [SPECIFY]	[RECORD RESPONSE]

**[ASK IF S6=1 AND ANY AT Q12\_10=1-7; IF S6=2-3 OR ALL AT Q12\_10=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_10. How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_10=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. If you sold your home, do you have to pay taxes on the gain or money earned?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. You lost your home to foreclosure or sold it for less than the mortgage or you received a form from the bank saying you had income and you want to know if it's taxable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. How do you report money you made from selling personal property?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. How do you determine the basis (or cost) of stocks or other financial investments you sold?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. Other [SPECIFY]	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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**META-CATEGORY 11:**

The next several questions are related to tax issues you may **[IF S6=1:** have had questions about; **IF S6=2:** have questions about; **IF S6=3:** have questions about in the future] involving **questions for foreigners living or working in the U.S. or who own property in the US.**

Q11\_11. **[IF S6=1:]** Thinking back to when you had questions about tax issues related to **questions for foreigners living or working in the U.S. or who own property in the US,** which, if any, of the following tax issues did you have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=2:]** Thinking about your questions about tax issues related to **questions for foreigners living or working in the U.S. or who own property in the US,** which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

**[IF S6=3:]** Thinking about the questions you might have in the future about tax issues related to **questions for foreigners living or working in the U.S. or who own property in the US,** which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* **[READ LIST; SELECT ALL THAT APPLY]**

1. Do you need to file a form if you are leaving the US or if you have questions about a “sailing permit”
2. If you or your spouse qualify as a resident alien
3. Are you subject to a tax on the property you sold in the US? Or can you get back the 10% the realtor held back?
990. Other **[SPECIFY]**

Q12\_11. Which, if any, of the following actions **[IF S6=1:** have you taken; **IF S6=2:** will you take; **IF S6=3:** do you anticipate you would take] to get your tax question answered or issue resolved?

**[IF S6=1]**

1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)

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9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_11]	1	2	3	4	5	6	7	8	9
1. Do you need to file a form if you are leaving the US or if you have questions about a "sailing permit"	<input type="radio"/>								
2. If you or your spouse qualify as a resident alien	<input type="radio"/>								
3. Are you subject to a tax on the property you sold in the US? Or can you get back the 10% the realtor held back?	<input type="radio"/>								
4. Other <b>[SPECIFY]</b>	<input type="radio"/>								

**[ASK IF NONE AT Q12\_11=2]**

Q12a\_11. Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS

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- 5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
- 6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency’s website proved unsuccessful
- 7. It never occurred to me to visit the IRS Website
- 990. Other **[SPECIFY]**

Q13\_11.If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

<b>[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_11]</b>		
1.	Do you need to file a form if you are leaving the US or if you have questions about a “sailing permit”	<b>[RECORD RESPONSE]</b>
2.	If you or your spouse qualify as a resident alien	<b>[RECORD RESPONSE]</b>
3.	Are you subject to a tax on the property you sold in the US? Or can you get back the 10% the realtor held back?	<b>[RECORD RESPONSE]</b>
4.	Other <b>[SPECIFY]</b>	<b>[RECORD RESPONSE]</b>

**[ASK IF S6=1 AND ANY AT Q12\_11=1-7; IF S6=2-3 OR ALL AT Q12\_11=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_11.How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

<b>[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_11=1-7]</b>	<b>1) Very dissatisfied</b>	<b>2) Somewhat dissatisfied</b>	<b>3) Neither satisfied nor dissatisfied</b>	<b>4) Somewhat satisfied</b>	<b>5) Very satisfied</b>
1. Do you need to file a form if you are leaving the US or if you have questions about a “sailing permit” <span style="float: right;">D</span>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. If you or your spouse	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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qualify as a resident alien					
3. Are you subject to a tax on the property you sold in the US? Or can you get back the 10% the realtor held back? A	<input type="radio"/>				
4. Other [SPECIFY] O	<input type="radio"/>				

**META-CATEGORY 12:**

The next several questions are related to tax issues you may [IF S6=1: have had questions about; IF S6=2: have questions about; IF S6=3: have questions about in the future] involving **questions about your responsibility for your spouses or ex-spouse's debt.**

Q11\_12. [IF S6=1:] Thinking back to when you had questions about tax issues related to **questions about your responsibility for your spouses or ex-spouse's debt**, which, if any, of the following tax issues did you have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=2:] Thinking about your questions about tax issues related to **questions about your responsibility for your spouses or ex-spouse's debt**, which, if any, of the following tax issues do you currently have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

[IF S6=3:] Thinking about the questions you might have in the future about tax issues related to **questions about your responsibility for your spouses or ex-spouse's debt**, which, if any, of the following tax issues do you anticipate you will have questions about? *Please select all that apply.* [READ LIST; SELECT ALL THAT APPLY]

1. You want to know if you can get back the part of your refund that was taken to pay for your ex-spouse's debt
2. You want to know if you have to pay for a debt or additional tax that you think your spouse or ex-spouse should be responsible for
990. Other [SPECIFY]

Q12\_12. Which, if any, of the following actions [IF S6=1: have you taken; IF S6=2: will you take; IF S6=3: do you anticipate you would take] to get your tax question answered or issue resolved?

[IF S6=1]

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1. Contacted the IRS by phone
2. Went online to IRS.gov
3. Visited an IRS Tax Assistance Center (walk-in site)
4. Used an IRS Kiosk (similar to an ATM)
5. Used a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Went to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Used a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Used a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you took no action to get your tax question answered or issue resolved

**[IF S6=2-3]**

1. Contact the IRS by phone
2. Go online to IRS.gov
3. Visit an IRS Tax Assistance Center
4. Use an IRS Kiosk (similar to an ATM)
5. Use a tax professional (such as a certified public accountant, tax attorney, financial planner, or tax preparer)
6. Go to a volunteer tax preparation walk-in site (such as those sponsored by the VITA program, or AARP)
7. Use a non-IRS online resource (i.e. a website(s) other than IRS.gov)
8. Use a non-IRS offline resource (such as a local library, friend or family member who is not a tax professional, or tax preparation software)
9. Nothing; you wouldn't take any action to get your tax question answered or issue resolved

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_12]	1	2	3	4	5	6	7	8	9
1. You want to know if you can get back the part of your refund that was taken to pay for your ex-spouse's debt	<input type="radio"/>								
2. You want to know if you have to pay for a debt or additional tax that you think your spouse or ex-spouse should be responsible for	<input type="radio"/>								
3. Other <b>[SPECIFY]</b>	<input type="radio"/>								

**[ASK IF NONE AT Q12\_12=2]**

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Q12a\_12.Which of the following best captures your reason for not going online to IRS.gov to get your tax question(s) answered or issue(s) resolved? **[READ LIST; SELECT ALL THAT APPLY]**

1. You do not have convenient access to the Internet
2. You aren't comfortable handling these types of questions or issues online
3. You would rather not contact the IRS
4. You are very cautious about the information provided by the IRS
5. You feel it would require a great deal of effort on your part to get your question answered or issue resolved
6. A past experience trying to get questions answered or issues resolved in the past by visiting a government agency's website proved unsuccessful
7. It never occurred to me to visit the IRS Website
990. Other **[SPECIFY]**

Q13\_12.If you **[IF S6=1: searched online to get your tax question answered or issue resolved, or were to search online for a similar question or issue in the future; IF S6=2-3: were to search online to get your tax question answered or issue resolved]** what specific phrase or key words **[IF S6=1: did you or would you; IF S6=2-3: would you]** enter into the search box?

[RESTORE ITEMS BELOW BASED ON RESPONSES TO Q11_12]	
1. You want to know if you can get back the part of your refund that was taken to pay for your ex	<b>[RECORD RESPONSE]</b>
2. You want to know if you have to pay for a debt or additional tax that you think your spouse or ex	<b>[RECORD RESPONSE]</b>
3. Other <b>[SPECIFY]</b>	<b>[RECORD RESPONSE]</b>

**[ASK IF S6=1 AND ANY AT Q12\_12=1-7; IF S6=2-3 OR ALL AT Q12\_12=8, SKIP TO NEXT QUALIFYING TLC META-CATEGORY; IF NO OTHER QUALIFYING TLC META-CATEGORIES, SKIP TO Qx]**

Q14\_12.How satisfied were you with the outcome of the action you took to get your tax question answered or issue resolved?

[RESTORE ITEMS BELOW FOR RESPONSES AT Q12_12=1-7]	1) Very dissatisfied	2) Somewhat dissatisfied	3) Neither satisfied nor dissatisfied	4) Somewhat satisfied	5) Very satisfied
1. You want to know if you can get back the part of your refund that was taken to pay for your ex	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. You want to	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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know if you have to pay for a debt or additional tax that you think your spouse or ex					
3. Other [SPECIFY]	<input type="radio"/>				

**VII. RATING OF IRS.GOV**

[ASK IF Q5=2, OTHERWISE SKIP TO Q19]

The next several questions are about your experience with IRS.gov.

Q15. Overall, how satisfied would you say you were with your **most recent** experience visiting IRS.gov?

1. Very satisfied
2. Somewhat satisfied
3. Neither satisfied nor dissatisfied
4. Somewhat dissatisfied
5. Very dissatisfied

Q16. To what extent do you disagree or agree with the following statements about your expectations **prior** to your most recent visit to IRS.gov?

[DISPLAY TO ALL: Please use a 0-9 scale where 0 means “Strongly disagree” and 9 means “Strongly agree.”]

[ROTATE]	Strongly disagree 0	1	2	3	4	5	6	7	8	Strongly agree 9
1. I assumed that getting my question answered or issue resolved by visiting IRS.gov would be very difficult.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. I assumed that getting my question answered or issue resolved by visiting IRS.gov would take very little time.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q17. Now I’d like to ask you to rate IRS.gov on a series of features and qualities you may have used or noticed during your **most recent** visit.

We’ll use a 1-7 scale where 1 means “extremely dissatisfied” and 7 means “extremely satisfied.” So thinking of that most recent IRS’ customer service experience how satisfied were you...

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1. **[RECORD NUMBER 1-7]**  
 999. Not applicable

[ROTATE A-P]	Extremely dissatisfied 1	2	3	4	5	6	Extremely satisfied 7
<b>Ease of Use</b>							
<b>How satisfied were you with...</b>							
A. ...the ease of finding what you were looking for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. ...the look and feel of the information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Content</b>							
<b>How satisfied were you with...</b>							
C. ...the ease of being able to understand the information provided on the site	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. ...the accuracy of the search function in providing you with the content you were looking for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. ...the breadth and depth of information available on the site	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. ...the ability to find information directly related to your question or issue	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Overall Resolution</b>							
<b>How satisfied were you with...</b>							
G. ...the total time you spent on the site before you found what you were looking for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. ...the extent to which your visit to IRS.gov answered your question or resolved your issue	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. ...the extent to which you had confidence in the information you obtained	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q18. To what extent do you disagree or agree with the following statements about your feelings **after** your most recent visit to IRS.gov? Please use a 0-9 scale where 0 means "Strongly disagree" and 9 means "Strongly agree."

1. **[ENTER RESPONSE 0-9]**  
 999. Not applicable

ROTATE A-H	Strongly disagree 0	1	2	3	4	5	6	7	8	Strongly agree 9
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- A. I was completely confident that my question had been answered or my issue had been resolved.
- B. I felt that the IRS was a very trustworthy organization.
- C. I was very cautious about the information provided by the IRS.
- D. I did the right thing by visiting IRS.gov.
- E. It required a great deal of effort on my part to get my question answered or my issue resolved.
- F. I felt the need to check the information I received from IRS.gov with a different IRS source (such as the IRS customer service phone line or an IRS Tax Assistance Center.)
- G. I felt the need to check the information I received from IRS.gov with a non-IRS source (such as a tax professional, friend or family member, or tax preparation software.)
- H. I clearly understood the action I needed to take after visiting IRS.gov.

**VIII. NAME EVALUATION**

Q19. The IRS is re-designing a portion of the IRS.gov website to act as an online search tool to help taxpayers like you more easily find answers to some of the most common tax related questions, using clear and easily understood language. The tool will ask you a series of questions to ensure that you get an answer that is customized to your individual situation. They would like your help in naming this tool so that visitors to the IRS.gov website can easily understand what the tool is, and what it does. Below are several suggested names. Which of the following names do you think best describes this type of tool? **[READ LIST; RANDOMIZE 1-5]**

- 1. Tax Question & Answer System (TQAS)
- 2. Tax [Path2](#) Answers
- 3. Online Tax Assistant (OTA)
- 4. Interactive Tax Assistant (ITA)

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5. Interactive Tax Guide (ITG)

**IX. ADDITIONAL DEMOGRAPHICS**

D1. Please select the statement that best describes the language spoken in your household.

1. English is the **only** language spoken
2. English is the **primary** language spoken
3. A language other than English is the primary language spoken

**[ASK IF D1=3]**

D2. What is the primary language spoken in your household?

1. Spanish
2. Chinese
3. Vietnamese
4. Korean
5. Russian
6. Cantonese
7. Hindi
8. Portuguese
9. Arabic
10. French
11. Bengali
12. Japanese
13. German
14. Italian
15. Persian
16. Polish
17. French Creole
18. Filipino/Tagalog
19. Khmer
20. Armenian
21. Gujarati
22. Hmong
23. Punjabi
24. Ukranian
25. Greek
26. Serbo-Croatian
990. Other **[SPECIFY]**

D3. What is the highest level of education you've completed?

1. Grade School
2. Some High School
3. High School /GED

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4. Trade School
5. Some College
6. Associate's Degree
7. Bachelor's Degree
8. Master's Degree
9. Doctoral Degree
10. Professional Degree (M.D., J.D.)

## **Attachment B: Email Invitation to Participate (for online respondents)**

Below is an example of a typical survey invitation:

**Sender:** e-Rewards

**Subject:** Get Rewarded for Your Time - Study about (General topic to command interest without generating bias.)

**Body:** Based on your eRewards profile, you are invited to earn eRewards Currency for participating in a research survey. If you qualify and complete the survey:

Full reward amount: XX in eRewards Currency

Full survey length: approximately XX minutes

## **Attachment C: CASRO standards for Respondent Privacy**



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