

W&I Market Segment Survey 2009

September 28, 2009, Version 9

CONSENT [DISPLAY]

In an effort to improve its services, The Internal Revenue Service (IRS) is asking customers about their experiences and opinions. Your responses assist the IRS to reduce the burden on the average taxpayer in preparing and filing taxes and to identify ways to improve the level of service IRS provides to taxpayers.

The survey takes about 20 minutes to complete. This is an opinion survey about YOUR experiences in preparing and filing your taxes. Please complete the questions even if you used a tax professional to help prepare your return(s). We need input from a cross-section of individual taxpayers to get a true picture of what Americans think, not just what "experts" say.

This survey is conducted for the IRS by an independent national research organization, Knowledge Networks. Your answers are anonymous and no personal identifying information will be released to the IRS. If you have any questions about this survey, please contact Knowledge Networks Panel Relations at (800) 782-6899.

The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please contact the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Thank you in advance for your participation!

Panel member variables included in data file. May not need to ask survey respondents following questions unless categories W&I categories differ.

- Gender
- Age
- Age - 7 categories
- Age - 4 categories
- Education (Highest Degree Received)
- Education (Categorical)
- Race / Ethnicity
- Household Head
- Household Size
- Ownership Status Of Living Quarters
- Household Income
- Marital Status
- Housing Type
- Presence Of Household Members - Children under 2
- Presence Of Household Members - Children 2-5
- Presence Of Household Members - Children 6-12
- Presence Of Household Members - Children 13-17
- Presence Of Household Members - Adults 18+
- Current Employment Status
- State
- Region 4 - Based On State Of Residence
- Region 9 - Based On State Of Residence
- MSA Status
- HHs with Internet Access

[PROGRAMMING: ENSURE CORRECT LANGUAGE OFFERED TO RESPONDENTS BASED ON PANEL DATA]

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

XIRS [SAMPLE VARIABLE]

**KN NEED TO UPDATE UPON IRS FINAL COMMENTS RE: SAMPLE SIZE/
KN, PLEASE ENSURE ABILITY TO IDENTIFY WHICH SAMPLE POPULATION EACH RECORD CAME FROM**

- 1- GENERAL POPULATION SAMPLE: n=2,400**
- 2- LOCAL OFFICE AUGMENTATION SAMPLE: n=305 (to obtain at least 400 total)**
- 3- LIMITED ENGLISH PROFICIENT SPANISH SAMPLE: n=400**

[SC,IF XIRS = 3]

S1e. Would you say you can carry on a conversation in English, both understanding and speaking, very well, pretty well, just a little, or not at all?

- 1 Very well
- 2 Pretty Well
- 3 Just a little
- 4 Not at all

[SC,IF XIRS = 3]

S1f. Would you say you can read a newspaper or book in English-- very well, pretty well, just a little, or not at all?

- 1 Very well

- 2 Pretty Well
- 3 Just a little
- 4 Not at all

[PROGRAMMING: If S1e=3 or 4, or S1f=3 or 4 CONTINUE. OTHERWISE, TERMINATE]

[SC, PROMPT, TERMINATE IF SKIPPED]

S1a. Did you or your spouse file a FEDERAL INCOME TAX RETURN this year for income earned in 2008?

- Yes, I or my spouse filed federal tax return.....1
- No federal income tax return filed for 2008 taxes..2
- Not sure/Refused..... 3

[SC, IF S1A = 2, 3, PROMPT, TERMINATE IF SKIPPED]

S1c. Did you *not* file a federal income tax return this year for 2008 taxes because you...

- Got an extension.....1
- Were under the income limit for filing.....2
- Were a dependent of someone outside the household.....3
- Something else (SPECIFY).....4
- Not sure5
- Did file federal tax return.....6

[IF S1C IN 1-5, TERMINATE]

[SC, PROMPT, TERMINATE IF SKIPPED]

S2. Would you say that you are the adult in your household who is most familiar with the preparation and filing of your 2008 federal income tax return **[IF XIRS = 3 ‘and your preferred language is Spanish’]**?

- Yes, most familiar.....1
- Equally familiar.....2
- Not most/equally familiar.....3 **[TERMINATE]**

PROMPT, TERMINATE IF SKIPPED]

S3. Who prepared your taxes?

- 1 I (myself)
- 2 A friend or family member (relative)
- 3 The IRS
- 4 A volunteer (at a Volunteer Income Tax Assistance or Tax Counseling for the Elderly site where volunteers prepare your taxes)
- 5 An independent accountant/CPA
- 6 H&R Block
- 7 Jackson Hewitt
- 8 Other paid professional
- 9 **[IF XIRS = 3, SHOW ‘Notario’]**
- 10 Someone else
- 11 Don’t Know **[TERMINATE]**

[SC, PROMPT, TERMINATE IF SKIPPED]

S4. Which of the following is the filing status you used on your return?

- 1 Single
- 2 Married, filing jointly

- 3 Married, filing separately
- 4 Head of Household (single with dependent parent or child)
- 5 Qualifying widow(er) with dependent child
- 6 Don't Know **[TERMINATE]**

S5 [DELETED ZIP CODE QUESTIONS]

[SC]

S6. Which of the following forms were used to file your 2008 tax return (tax return filed in 2009 for income earned in year 2008)?

- 1 Short form 1040EZ - did not itemize deductions **[skip to q1a]**
- 2 Short form 1040A - did not itemize deductions **[skip to q1a]**
- 3 Long form 1040 WITHOUT other forms or schedules - did not itemize deductions **[skip to q1a]**
- 4 Long form 1040 WITH other forms or schedules -did itemize deductions
- 5 Long form - don't remember if had other forms/schedules
- 6 Short form - don't remember which one **[skip to q1a]**
- 7 Don't know - someone else prepared or filed it

[SC, GRID, IF S6 = 4 OR 5]

S6a. Which of the following form and schedules were filed with your 2008 return? Did you file a:

- A. Schedule A for itemized deductions including home mortgage deductions, charitable contributions, and other types of deductions
- B. Schedule B for interest and dividend income
- C. Schedule C for small business income
- D. Schedule D for capital gains or losses
- E. Schedule E for supplemental income, such as rental income, royalties, and trusts
- F. Schedule F for farm income
- G. Form 2106 employee business expenses
- H. Forms related to partnerships or S Corp **[TERMINATE IF SELECTED]**

1—Yes

2—No

3—Don't Know

I. AWARENESS AND IRS INTERACTIONS IN PAST 12 MONTHS

AWARENESS

[SC, GRID]

Q1a. The following questions are about your awareness of different ways to contact the IRS.

Regardless of language, are you *aware* that you can get information or help such as obtaining forms or tax law information, checking refund status or getting help to resolve a notice from the IRS in the following ways . . .

Select one answer from each row in the grid

1—Yes 2—No

- a Calling the IRS Toll-Free line?
- b Visiting the Local IRS Office (Taxpayer Assistance Center)?
- c Visiting the IRS web site?
- d Sending regular mail to the IRS?
- e E-mailing the IRS?
- f Dealing with Volunteers trained by the IRS that provide free tax preparation?

[SC]

Q44. Are you aware that you can track the status of your refund on the IRS web site?

- 1 Yes
- 2 No

[SC]

Q1a.1 Are you aware that you can obtain information on the IRS web site about identity theft?

- 1 Yes
- 2 No

NEW Q1a.2 Are you aware that you can use the following online services on the IRS web site?

- 1 Yes
 - 2 No
1. Online payment agreement service which allows you to set up a payment plan online
 2. Recovery rebate credit calculator
 3. Search for charities

[IF XIRS = 3, SC, GRID]

Q1b. Are you *aware* that you can get information or help such as finding forms or tax law information, checking refund status or getting help resolve a notice from the IRS in the following ways in Spanish?

1—Yes 2—No

- a Calling the IRS Toll-Free line and getting assistance in Spanish?
- b Visiting the Local IRS Office (Taxpayer Assistance Center) and getting assistance in Spanish?

- c Visiting the Español section of the IRS web site?
- d Sending regular mail to the IRS in Spanish?
- e Volunteers trained by the IRS to provide free tax preparation in Spanish?

[IF XIRS = 3]

Q5s1. Did you know there is a “Where’s My Refund” section in Spanish on the IRS web site?

- 1 Yes
- 2 No

[IF XIRS = 3]

Q5s2. Are you aware that you can get basic tax information, tax forms, instructions, and publications in Spanish from the Español section of the IRS web site?

- 1 Yes
- 2 No

INTRO1 [IF A “YES” RESPONSE TO Q1A_A THRU Q1A_E OR YES TO Q1B_A THRU Q1B_D , DISPLAY]
 The next questions are about *any* contact you may have had with the Internal Revenue Service (IRS) in the past 12 months, including actively using the IRS web site to obtain information. **[IF XIRS = 3: ‘Please include all contacts regardless of whether they were in Spanish or English’]**

[IF A “YES” RESPONSE TO Q1A_A THRU Q1A_E OR YES TO Q1B_A THRU Q1B_D , SC, GRID]

Q2. In the past 12 months, did you contact the IRS for any reason, using any of the following methods:

Select one answer from each row in the grid

1—Yes 2—No

- 2a **[ASK IF Q1A_A=YES OR Q1B_A=YES]** Call the IRS Toll-Free line
- 2b **[ASK IF Q1A_B=YES OR Q1B_B=YES]** Visit the local IRS office
- 2c **[ASK IF Q1A_C=YES OR Q1B_C=YES]** Actively visit the IRS web site to obtain information. Please do not count casual browsing.
- 2d **[ASK IF Q1A_D=YES OR Q1B_D=YES]** Contact the IRS through regular mail
- 2e **[ASK IF Q1A_E=YES]** Email the IRS

LOCAL [DATA ONLY]

**IF Q2B = 1 THEN LOCAL = 1 – YES
 ELSE LOCAL = 2 – NO**

[IF XIRS = 2 AND LOCAL = 2, TERMINATE]

CHANNEL EXPERIENCE

[IF Q2A = YES; MC/NUM, GRID, RANGE 01-99]

Q3a/3b. For which of the following reasons did you call the toll-free line in the past 12 months, and for each issue mentioned, how many times did you call Toll-Free for this issue?

Select one answer from each row in the grid

Issue	CHECKBOX	# Times
1. Getting a form or publication		_____
2. Getting tax return preparation assistance – includes getting information on which forms to file, record keeping, completing or filing income taxes, and how to get help with taxes		_____
3. Getting information about making payment		_____
4. Getting information or assistance about resolving a notice (A notice is a letter from the IRS regarding e.g. balance due/Levy/Lien.)		_____
5. Obtaining Prior Year Tax Return Information		_____
6. Economic Recovery information about topics like the Make Work Pay and First Time Homebuyer’s credits		_____
7. Getting Refund Information		_____
8. Obtaining Individual or Employer Tax ID		_____
9. Getting answers to tax law questions, unrelated to a notice you received. Tax law examples include finding out which deductions to take, finding out how to file estate taxes, and etc.		_____
10. Other, specify [If “Other” selected and nothing entered in blank, prompt once]		_____

[IF XIRS = 3]

3s1. Have you called the IRS Espanol Toll-free Line?

- 1 Yes (Continue)
- 2 No

For the following questions, please focus on your most recent experience with calling the IRS Toll-free line. – Should appear only when Q2A=YES. Currently appears even when respondent said didn’t contact TF.

[IF Q2A = YES , SC]

Q3e. Did you hang up before receiving the information you needed?

- 1 Yes
- 2 No

[IF Q3E = 1, MC]

Q3g. What were your reasons for hanging up?

- 1 Kept getting a busy signal
- 2 Placed on hold too long
- 3 Kept getting transferred
- 4 Couldn't understand the menu system
- 5 Too many choices to listen to on the menu system
- 6 Other

[IF Q2A = YES , SC]

Q3h. Were you transferred more than once when you called?

- 1 Yes
- 2 No

[IF Q3H = YES, SC]

Q3h1 What is the main reason that you were transferred?

- 1 I had a different issue that needed to be answered by someone else
- 2 I was transferred to a more knowledgeable representative
- 3 I was transferred to someone who had authority to resolve my issue
- 4 I was transferred to a manager
- 5 I was transferred by someone who screened my call to determine the appropriate representative for my call
- 6 I was transferred because I was calling a specific extension
- 7 Other
- 8 Don't know

[IF Q2A = YES , SC]

Q3i. Did you understand the information that was provided to you?

- 1 Yes
- 2 No

TIME1 [DATA ONLY, ROTATE]

1. 5 minutes
2. 10 minutes
3. 15 minutes

[IF Q2A = YES , SC]

Q3k. If you knew you had to wait **[INSERT TIME1]** to receive service from a representative on the Toll-Free line, how likely would you be to continue to hold?

- 1 Not at all likely
- 2 Not very likely
- 3 Somewhat likely
- 4 Very likely

[IF Q2A = YES , SC]

Q3l. Please rate your overall satisfaction with calling the IRS Toll-Free line.

- 1 Very dissatisfied

- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

Local IRS Office [PROGRAMMING: IF Q2b=YES, continue with this section]

**[IF LOCAL = 2, GO TO Q5A
ELSE CONTINUE WITH Q4A]**

[MC/NUM, GRID, RANGE 01-99]

Q4a/4b. For which of the following reasons did you visit a local IRS office, or Taxpayer Assistance Center, in the past 12 months, and for each issue mentioned, how many times did you use a local IRS office for this issue?

Select one answer from each row in the grid

	CHECKBOX	# Times
1. Getting a form or publication		_____
2. Getting tax return preparation assistance – includes getting information on which forms to file, record keeping, completing or filing income taxes, and how to get help with taxes		_____
3. Getting information about making payment		_____
4. Getting information or assistance about resolving a notice (A notice is a letter from the IRS regarding e.g. balance due/Levy/Lien.)		_____
5. Obtaining Prior Year Tax Return Information		_____
6. Economic Recovery information about topics like the Make Work Pay and the First Time Homebuyer’s credits		_____
7. Getting Refund Information		_____
8. Obtaining Individual or Employer Tax ID		_____
9. Getting answers to tax law questions, unrelated to a notice you received. Tax law examples include figuring out which deductions to take advantage of, figuring out how to file estate taxes.		_____
10. Other, specify [If “Other” selected and nothing entered in blank, prompt once]		_____

[IF XIRS = 3, SC]

Q4s1 Did you need assistance in Spanish when you visited a local IRS office?

- 1 Yes
- 2 No

[IF Q4S1 = 1, SC]

Q4s2 Did you receive assistance in Spanish?

- 1 Yes

2 No

[IF Q4S2 = 1, MC]

Q4s3 Did you receive assistance from a bilingual assistor, or did you use the over the phone interpreter service?

- 1 Bilingual assistor
- 2 Over the Phone interpreter service

[IF Q4S3 = 1, SC]

Q4s4 Please rate your satisfaction with using a bilingual assistor?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied
- 4 Satisfied
- 5 Very satisfied

[IF Q4S3 = 2, SC]

Q4s5 Please rate your satisfaction with using the over-the-phone interpreter service?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied
- 4 Satisfied
- 5 Very satisfied

TIME2 [DATA ONLY, ROTATE]

1. 10 minutes
2. 30 minutes
3. 60 minutes

[SC]

Q4c. If you knew you had to wait **[INSERT TIME2]** minutes to receive service from a representative at the local IRS office, how likely would you be to continue waiting?

- 1 Not at all likely
- 2 Not very likely
- 3 Somewhat likely
- 4 Very likely

[SC]

4d. Please rate your overall satisfaction with visiting a local IRS office (Taxpayer Assistance Center).

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

IRS web site [PROGRAMMING: If Q2c=YES, continue with this section]

[IF Q2C NE 1, GO TO Q6A
ELSE CONTINUE WITH Q5A]

[MC/NUM, GRID, RANGE 01-99]

5a/5b. For which of the following reasons did you actively use the IRS web site in the past 12 months? Please do not count casual browsing, and for each issue mentioned, how many times did you use the IRS web site for this issue?

Select one answer from each row in the grid

a. Issue	CHECKBOX	b. # Times
1. Getting a form or publication		_____
2. Getting tax return preparation assistance – includes getting information on which forms to file, record keeping, completing or filing income taxes, and how to get help with taxes		_____
3. Getting information about making payment		_____
4. Getting information or assistance about resolving a notice (A notice is a letter from the IRS regarding e.g. balance due/Levy/Lien.)		_____
5. Obtaining Prior Year Tax Return Information		_____
6. Economic Recovery information about topics like the Make Work Pay and First Time Homebuyer’s credit		_____
7. Getting Refund Information		_____
8. Obtaining Individual or Employer Tax ID		_____
9. Getting answers to tax law questions, unrelated to a notice you received Tax law examples include figuring out which deductions to take advantage of, figuring out how to file estate taxes.		_____
10. Other, specify [If “Other” selected and nothing entered in blank, prompt once]		_____

[SC,GRID]KN: PLEASE NOTE SKIP [IF Q1a.1=1]

Q5c Did you visit the IRS web site during the past 12 months to obtain information about any of the following topics?

A. General identity theft	Yes	No
B. Identity theft and your tax information	Yes	No
C. Privacy of your personal information at IRS	Yes	No
D. Fraudulent IRS Web sites or email scams	Yes	No

[IF XIRS = 3, SC]

Q5s1. When you used the IRS web site to get information, did you use the Español section of the IRS web site, the English section of the IRS web site, or both?

- 1 Español only
- 2 English only
- 3 Both Español and English

[IF XIRS=3 AND Q5S1 = 3, SC]

Q5s2. **Which** language section of the IRS web site did you use more?

- 1. Español
- 2. English
- 3. About the same

[IF Q5a_7 = 1, SC]

Q5s5. How satisfied were you with the information received on the “Where’s My Refund” **[IF XIRS = 3: ‘Español’]** section of the IRS web site?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF XIRS=3 AND Q5S1 = 2 MC]

Q5s7 What were the reasons you have not used the Español section of the IRS web site?

- 1 I’m not aware of the Español section of web site
- 2 I’m not aware that tax info is available in Spanish
- 3 Other (specify)_____

[show option in Q1a.2=YES, GRID, SC]

Q5d Have you used the following online services on the IRS web site?

- 1 Yes
- 2 No

- 1. Online payment agreement service which allows you to set up a payment plan on line
- 2. Recovery rebate credit calculator
- 3. Search for charities

[GRID, IF Q5d 1-3 = 1, SC]

Q5d.1. How satisfied were you with the:

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied
- 4 Satisfied
- 5 Very satisfied

- 1. Online payment agreement service which allows you to set up a payment plan on line
- 2. Recovery rebate credit calculator
- 3. Search for charities

[SC]

Q5e. Were you able to obtain the information you were seeking on IRS.gov**[IF XIRS = 3: ‘in Spanish’]**?

- 1 Yes
- 2 No

[SC]

Q5f. Did you get unclear information?

- 1 Yes
- 2 No

[SC]

Q5h. Please rate your overall satisfaction with using the IRS web site.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[MC, ASK ALL]—KN, this question should be asked to all respondents

Q14. Which tax-related activities would you perform in the future using the IRS web site (www.irs.gov)?

- 1 Get an IRS form or publication
- 2 Get information about completing a tax form
- 3 Find an answer to a tax law question
- 4 Determine my eligibility for a tax benefit or whether certain requirements apply to me
- 5 Get help making tax-related calculations
- 6 Get help preparing a tax return or form
- 7 File a tax return or form
- 8 Set up a payment plan
- 9 Make a payment
- 10 Get information about a refund
- 11 Respond to a notice of letter received from the IRS
- 12 Something else (specify) _____
- 13 None – I would not complete any of these activities using the IRS web site

[SC, IF Q14 NE 13]

Q15. If you were able to review your federal tax return information online through a secure link on the IRS web site, how likely would you be to use this service? Would you be . . .

- 1 Very unlikely
- 2 Somewhat unlikely
- 3 Somewhat likely
- 4 Very likely

[MC, (IF Q2A=YES OR Q2B=YES) AND (Q2C=1)]

Q5g Earlier you mentioned you also called IRS Toll-Free line or visited a local IRS office, what would motivate you to use the IRS web site instead of calling IRS Toll-Free or visiting a local IRS office?

- 1 If the information was easier to locate by navigating through the web site
- 2 If the information answered my questions
- 3 If the search engine in the IRS web site was easier to use
- 4 If I have internet access

Regular Mail [PROGRAMMING: If Q2d=YES, continue with this section]

**[IF Q2D NE 1, GO TO Q7A
ELSE CONTINUE WITH Q6A]**

[MC/NUM, GRID, RANGE 01-99]

Q6a/6b. For which of the following reasons did you use regular mail to contact the IRS in the past 12 months, and for each issue mentioned, how many times did you use regular mail for this issue?

Select one answer from each row in the grid

a. Issue	CHECKBOX	b. # Times
1. Getting a form or publication		_____
2. Getting tax return preparation assistance – includes getting information on which forms to file, record keeping, completing or filing income taxes, and how to get help with taxes		_____
3. Getting information about making payment		_____
4. Getting information or assistance about resolving a notice (A notice is a letter from the IRS regarding e.g. balance due/Levy/Lien.)		_____
5. Obtaining Prior Year Tax Return Information		_____
6. Economic Recovery information about topics like the Make Work Pay and First Time Homebuyer’s credit		_____
7. Getting Refund Information		_____
8. Obtaining Individual or Employer Tax ID		_____
9. Getting answers to tax law questions, unrelated to a notice you received Tax law examples include figuring out which deductions to take advantage of, figuring out how to file estate taxes.		_____
10. Other, specify [If “Other” selected and nothing entered in blank, prompt once]		_____

[MC, IF Q2D = YES AND Q2A=NO, AND Q2C = NO]

New Q: What are the reasons that you contacted the IRS using regular mail instead of other channels such as the IRS web site or the IRS Toll-free line?

- 1 IRS required information be mailed to the agency.
- 2 Am not aware that I could contact the IRS any other way
- 3 Never thought about contacting the IRS any other way
- 4 Don’t believe I can get information needed from IRS web site
- 5 Don’t believe I can get information needed from the IRS toll-free line
- 6 Don’t believe I can get information from other IRS sources

7 Other (specify)_____

[SC]

Q6e. Please rate your overall satisfaction with contacting the IRS by regular mail.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

Email [PROGRAMMING: IF Q2e=YES, continue with this section]

**[IF Q2E NE 1, GO TO Q8
ELSE CONTINUE WITH Q7A]**

[MC/NUM, GRID, RANGE 01-99]

Q7a/7b. For which of the following reasons did you send email to the IRS in the past 12 months, and for each issue mentioned, how many times did you use email for this issue?

Select one answer from each row in the grid

a. Issue	CHECKBOX	b. # Times
1. Getting a form or publication	<hr/>	<hr/>
2. Getting tax return preparation assistance – includes getting information on which forms to file, record keeping, completing or filing income taxes, and how to get help with taxes	<hr/>	<hr/>
3. Getting information about making payment	<hr/>	<hr/>
4. Getting information or assistance about resolving a notice (A notice is a letter from the IRS regarding e.g. balance due/Levy/Lien.)	<hr/>	<hr/>
5. Obtaining Prior Year Tax Return Information	<hr/>	<hr/>
6. Economic Recovery information about topics like the Make Work Pay and First Time Homebuyer’s credit	<hr/>	<hr/>
7. Getting Refund Information	<hr/>	<hr/>
8. Obtaining Individual or Employer Tax ID	<hr/>	<hr/>
9. Getting answers to tax law questions, unrelated to a notice you received Tax law examples include figuring out which deductions to take advantage of, figuring out how to file estate taxes.	<hr/>	<hr/>
10. Other, specify [If “Other” selected and nothing entered in blank, prompt once]	<hr/>	<hr/>

[SC]

Q7e. Please rate your overall satisfaction with contacting the IRS by email.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[SC, IF YES TO 2A, B, C, D, OR E]

Q8. Did you contact the IRS for any other reasons you have not mentioned?

- 1 Yes
- 2 No

[TXT, IF Q8 = 1]

Q8A What other reasons? _____

VITA [PROGRAMMING: ASK Q10a IF Q1a_f=Yes OR Q1b_e=Yes, ELSE SKIP TO Q11]

[IF Q1A_F=YES OR Q1B_E=YES CONTINUE WITH Q10A
ELSE SKIP TO Q11]

[SC]

Q10a. Did you get free tax preparation help for your 2008 taxes from volunteers trained by the IRS?

- 1 Yes
- 2 No [SKIP TO Q11]

[IF XIRS = 3, SC]

Q10s1. The IRS offers Volunteer Income Tax Assistance services in Spanish. Did you need assistance in Spanish?

- 1 Yes
- 2 No

[IF XIRS = 3, Q10S1 = 1, SC]

Q10s2 Did you receive assistance in Spanish?

- 1 Yes
- 2 No

[IF Q10A = 1, SC]

Q10d. Please rate your satisfaction with getting free tax preparation services from volunteers trained by the IRS while preparing your 2008 return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF XIRS = 3, TXT]

Q11. What Spanish Language tax products or services would be helpful to you?

Cross-Channel Interactions (ALL RESPONDENTS)

[SC]

Q12. Assume you are visiting a local IRS office, if you could get the same information or service you needed by using a computer instead of talking to a representative in-person how likely would you be to use a computer at a local IRS office? A representative would still be available if you had questions. Would you be . . .

- 1 Very unlikely
- 2 Somewhat unlikely
- 3 Somewhat likely
- 4 Very likely

[MC, IF Q2C = NO AND (Q2B = YES OR Q2A = YES)]

Q13. What are the main reasons you visited a local office or used the toll-free line instead of visiting the IRS web site to get information from the IRS?

- 1 I don't have Internet access
- 2 I am used to going to local IRS offices
- 3 I am used to calling the Toll-Free line
- 4 I don't believe I can get my questions answered by using the IRS web site
- 3 I did try to use the IRS web site
- 4 I wasn't aware of the IRS web site
- 5 The letter I received from the IRS said to call a telephone number
- 6 The letter I received from the IRS said to go to a local office
- 7 Something else (specify)

SECTION II. EFFECTIVE CONTACT RESOLUTION

[PROGRAMMING: SKIP TO SECTION III IF Q2a thru Q2e is not yes]

[IF ALL Q2A THROUGH Q2E NE YES SKIP TO NEXT SECTION. ELSE CONTINUE WITH Q16]

[SC]

Q16 You mentioned that you have contacted the IRS in the past 12 months. Contacting the IRS includes calling the IRS toll-free line, visiting a local IRS office, actively visiting the IRS web site (not casual browsing), contacting the IRS through regular mail, or emailing the IRS.

What was the most recent reason that you contacted the IRS in the past 12 months?

A form or publication

Tax return preparation assistance

Payment information

A balance due

Levy/Lien

Information or assistance about a notice, other than balance due or levy/lien (A notice is a letter from the IRS)

Tax law question(s), besides notice

A prior year's tax return information

Information about Economic Stimulus payments/tax rebate

Information about the new Economic Recovery credits and deductions

Refund information (non-Economic Stimulus related)

Individual or Employer Tax ID

Information on eligibility or filing for Earned Income Tax Credit (EITC)

Other, specify _____

[IF NO RESPONSE SELECTED IN Q16, SKIP TO NEXT SECTION]

KN: Can you use a different color for the issue selected in Q16 for Q17 thru Q22

[SC]

Q17. Did you contact the IRS more than once in the past 12 months to get help resolving your most recent issue?

[INSERT RESPONSE FROM Q16]?

Yes

No

[IF Q17 IS SKIPPED, SKIP TO Q23]

[SC]

Q18. Thinking back to the **[IF Q17 = 1 INSERT: 'very first']** time you contacted the IRS in the past 12 months for **[INSERT RESPONSE FROM Q16]** what method did you use for contact?

IRS web site

Toll-Free (telephone)

IRS office (TAC, walk-in center)

Mail

E-mail

[IF Q18 IS SKIPPED, SKIP TO NEXT SECTION]

[MC, IF Q17 = 1] programmer; only show option not selected in Q18

Q19. Besides **[INSERT RESPONSE FROM Q18]**, what other methods did you use to contact the IRS in the past 12 months to get help with your most recent issue? **[INSERT RESPONSE FROM Q16]**

- IRS web site
- Toll-Free (Telephone)
- IRS office (TAC, walk-in center)
- Mail
- E-mail
- None **[SC]**

[IF Q17 = 2, AUTOFILL WITH 1 AND SKIP TO Q20B. NUM 1-99]

New Q20a. Approximately, how many times did you contact the IRS **to resolve this issue?**

- _____ times
- Still ongoing
- Don't remember

20b. When you contacted the IRS **[If yes to Q17: the very first time]** using [Insert response to Q18] for [Insert response to Q16], did you expect to resolve this issue with just one contact to the IRS?

- 1 Yes
- 2 No
- 3 Don't Know

[SC]

NEW Q20c. You said that you made [Insert number of times from Q20a] contacts to the IRS in order to resolve your issue. After your last attempt, was your issue

- 1 Completely resolved
- 2 Partially resolved
- 3 Not at all resolved
- 4 Still pending in the process

New Q20d. Did you contact any of the following non-IRS sources to try to resolve your issue?

- 1 Contacted a tax practitioner or attorney Yes/No
- 2 Contacted a friend or colleague for advice Yes/No
- 3 Contacted Taxpayer Advocate Yes/No
- 4 Went to a Non-IRS information source (e.g. book, web, tax software, etc.) Yes/No

[MC]

Q21 What could the IRS have done differently in order to help you resolve your most recent issue **[INSERT RESPONSE FROM Q16]** most effectively?

The IRS:

- 1 Should have given me the right answer the first time
- 2 Needs to make information easier to understand
- 3 **[IF Q18 NE 1 OR 4]** Representatives should be trained to be better listeners
- 4 **[IF Q18 NE 1 OR 4]** Representatives should have repeated what I told them so I'd know they had it right
- 5 **[IF Q18 NE 1]** Representatives should have more authority to resolve the issue

- 6 **[IF Q18 NE 1]** Should have provided me with more timely information
 7 **[Q18 =1]**Should have had the information that I needed online so I could use the IRS web site to resolve the issue
 Should have responded/followed up promptly
 8 Should have done something else (specify) _____.
 9 Nothing **[SC]**

[MC,]

Q22. What could you have done differently in order to help resolve **[INSERT RESPONSE FROM Q16]** most effectively?

- 1 Could have gathered all the information I needed before contacting IRS
 2 Could have kept better records or documentation
 3 Could have read the letter or notice more carefully before contacting IRS
 4 Could have contacted IRS sooner after receiving the letter or notice
 5 Could have used a different method to contact the IRS - the contact method I used did *not* have information about my issue available
 6 Other (specify) _____.
 7 Nothing **[SC]**

[SC]

New Q23 How would you rate the overall effectiveness with which the IRS resolved your most recent reason for contacting the IRS, **[INSERT RESPONSE FROM Q16]**? Was the issue resolution process:

- 1 Not at all effective
 2 Not very effective
 3 Neutral
 4 Somewhat effective
 5 Very effective

[SC]

New Q24 How confident are you that the information and assistance you received from the IRS was complete and accurate?

- 1 Not at all confident
 2 Not very confident
 3 Somewhat confident
 4 Very confident

[SC]

New Q25 How confident are you that the information and assistance you received helped you pay the least amount of taxes under the law?

- 1 Not at all confident
 2 Not very confident
 3 Somewhat confident
 4 Very confident
 5 Does Not Apply

III. PREPARING AND COMPLETING YOUR RETURN AND FILING

[MC]

The next questions are about completing and filing your 2008 taxes.

Q23a This year, when you prepared your 2008 federal tax return, where did you get general tax information, including information about changes in tax laws?

Q23b. In the future, where would you prefer to get general tax information, including information about changes in tax laws?

- 1 IRS direct mailings
- 2 IRS web site in English
- 3 IRS web site in Spanish
- 4 IRS telephone contact
- 5 IRS in-person
- 6 IRS sponsored tax class or seminar
- 7 IRS (unspecified)
- 8 Accountant/tax preparer (H&R Block, Jackson Hewitt)
- 9 Employer/Union/Trade Organization
- 10 Family/Friend
- 11 Library
- 12 Media such as radio, television, or newspapers
- 13 [IF XIRS = 3] Notario**
- 14 Non-IRS Books and Publications
- 15 Non-IRS web site
- 16 Post Office
- 17 Social/Community Organization (Church/religious group, theaters, community centers/outreach groups, schools)
- 18 Tax preparation software (TurboTax, TaxAct, etc)
- 19 Other [specify]

[MC]

Q24. Where did you get forms and publications for your 2008 federal tax return?

- 1 IRS direct mailings
- 2 IRS web site in English
- 3 IRS web site in Spanish
- 4 IRS telephone contact
- 5 IRS in-person
- 6 IRS sponsored tax class or seminar
- 7 IRS (unspecified)
- 8 Accountant/tax preparer (H&R Block, Jackson Hewitt)
- 9 Volunteers trained by the IRS
- 10 Employer/Union/Trade Organization
- 11 Family/Friend
- 12 Library
- 13 Notario [PROGRAMMING: Spanish-only]**
- 14 Non-IRS Books and Publications
- 15 Non-IRS web site
- 16 Post Office

- 17 Social/Community Organization (Church/religious group, theaters, community centers/outreach groups, schools)
- 18 Tax preparation software (TurboTax, TaxAct, etc)
- 19 Other [specify]

[PROGRAMMING: IF accountant or notario in both Q23 and Q24, skip Q25]

[PROGRAMMING: IF (Q23a=8 OR 13) AND (Q24=8 OR 13), SKIP TO CONDITIONAL BEFORE Q26]

KN—this condition is AND, not OR as programmed

[IF (Q23NE 8 OR 12) AND (Q24 NE 8 OR 12), SC]

Q25. Considering all sources you used, please rate your satisfaction with the ease of getting general tax information, including forms or publications.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF S3 = 1 OR 2, SC]

Q26. How did **[IF S3 = 1 INSERT ‘you’/ IF S3 = 2, INSERT ‘your friend or relative’]** prepare your 2008 federal taxes? By this, we mean filling out the forms and not necessarily the actual filing task. Did **[IF S3 = 1 INSERT ‘you’/ IF S3 = 2, INSERT ‘your friend or relative’]** prepare them?

- 1 By hand, using IRS tax forms
- 2 On the computer, using a purchased computer program (such as TurboTax)
- 3 On the computer, using IRS Free File – Traditional Free File (tax software)
- 4 On the computer, using IRS Free File – Free File Fillable Forms (without tax software)
- 5 On the computer, using IRS Free File – Traditional Free File (tax software) – Spanish Version
- 6 Both by hand and on the computer using a purchased computer program
- 7 Both by hand and on the computer using Free File on the IRS web site
- 8 Both by hand and on the computer using Spanish Free File on the IRS web site
- 9 Other, specify

[IF S3 = 1, SC]

Q27. Did you have your **2007** federal tax return available to you when you prepared your 2008 return?

- 1 Yes
- 2 No
- 3 First time filer/Not applicable

[SC]

Q28a Are you aware of the Earned Income Tax Credit?

- 1 Yes
- 2 No (Skip to Q33)

Q28b How did you learn about EITC?

- 1 Tax preparer
- 2 TV/Radio
- 3 Friend/Family/Co-worker
- 4 IRS.gov or IRS publication
- 5 Other (specify)_____

[SC]

Q28c. Did you qualify for the Earned Income Tax Credit, EITC for the 2008 tax year?

- 1 Yes
- 2 No
- 3 I do not know

[SC]

Q28. Did you apply for the EITC, when you filed your 2008 federal tax return this year?

- 1 Yes
- 2 No

[SC]

Q29. During the past year the IRS' Earned Income Tax Credit (EITC) advertising campaign was, "Life's a little easier with EITC". Have you seen or heard this advertisement?

- 1 Yes
- 2 No

[SC]

Q33. Are you aware that you can file your federal tax return electronically?

- 1 Yes
- 2 No

[SC]

Q35. Are you aware that "Free-File" options are available on www.irs.gov, where taxpayers who qualify can file their federal return electronically at no cost?

- 1 Yes
- 2 No

[SC, IF XIRS = 3 and Q35=yes]

Q35s1. Are you aware that IRS Free File is also available in Spanish from the Espanol section of IRS.gov.?

- 1 Yes
- 2 No

[SC]

Q30a. How was your federal tax return filed this year? Did you:?

- 1 Send your return by U.S. mail or commercial delivery service
- 2 File electronically (e-file) (KN, CHANGE PAST TENSE TO PRESENT IN PROGRAM)
- 3 Deliver in person (KN, CHANGE PAST TENSE TO PRESENT IN PROGRAM)
- 4 Not sure, filed by someone else

[SC, IF Q30A = 2]

Q30a1 How did you electronically file your federal tax return this year?

- 1 By computer using IRS Free File
- 2 By computer using tax preparation software like TurboTax or TaxAct
- 3 (IF XIRS=3) By computer using IRS Free File – Traditional Free File (tax software) – Spanish Version through the Espanol section of the IRS.gov
- 4 Not sure how
- 5 Filed by my tax preparer

[IF Q30a1=1, SC]

How did you Free-File your federal tax return?

- 1 By computer using IRS Free File – Traditional Free File (IRS tax software)
- 2 By computer using IRS Free File – Free File Fillable Forms (without tax software)
- 3 Not sure

[SC, IF Q30A = 1,2, 3]

Q31a. Did you **INSERT RESPONSE FROM Q30A** in the previous year?

- 1 Yes
- 2 No

[SC, IF Q31A = 2]

Q31b. What is the main reason you changed the way you filed your tax return this year?

- 1 New computer access/computer programs
- 2 IRS Free-file options
- 3 Commercial software free filing option
- 4 Advertising
- 5 Tax preparer influenced change
- 6 Word of mouth
- 7 Quicker/Faster Refund
- 8 Easier/More Convenient
- 9 Owed Money
- 10 Change in Filing Status
- 11 Wanted to Try Different Method
- 12 Security Issues
- 13 Cost
- 14 First Time Filer/Haven't Filed for Previous Years
- 15 Filed for an Extension/Meeting Deadline
- 16 Other (specify)

[SC, IF Q33 = 1 AND Q30A = 1 OR 3]

What is the primary reason that your return was not filed electronically?

- 1 Like paper filing
- 2 Cost
- 3 Don't trust e-filing
- 4 **[IF S3 NE 1]** The option was not offered to me
- 5 **[IF S3 = 1]** No access to Internet/computer
- 6 Did not know about it/Never thought about it
- 7 Too hard/complex
- 8 Don't trust security with sending my personal information online

- 9 Owed money to the IRS
- 10 No need/Prefer not to
- 11 Other (specify)_____

[SC, Q35 = 1 OR 35S1=1 OR Q30A1=1 OR 3]

Q36 How did you first learn about Free-File?

Programmer: Please move option 1 “Don’t remember” to the end of the list but don’t change the value labels.

- 1 Don’t remember
- 2 Billboard
- 3 Cinema, movie theater
- 4 Friend, family, colleague
- 5 IRS web site
- 6 Non-IRS web site
- 7 Magazine
- 8 Newspaper
- 9 Other IRS materials - Poster, brochure, flyer
- 10 Public transportation (bus, train, etc.)
- 11 Radio
- 12 Television
- 13 IRS Federal Income Tax Return package

15 Other

[MC if ((Q35=YES OR Q35S1=YES (AWARE OF FREE FILE)) AND ((Q30A=1 OR 3) OR (Q30a1=2))]

Q37:

What were the reasons that you did *not* use Free-file **for your 2008 tax return?**

- 1 Do not meet the income requirements/My income is too high.
- 2 Was not aware of Free File
- 3 Do not understand what Free File is
- 4 Instructions too confusing on IRS web site
- 5 Difficult to use once I am on 3rd party web site
- 6 Do not have confidence in Free File/trust in Free-File
- 7 Do not have confidence in security of sending my personal information over the internet
- 8 Feel that refund anticipation loan provides faster refund
- 9 Option Was not Offered
- 10 Someone Else decided how to file
- 11 Not Interested/Preferred another method
- 12 Free-file did not support the forms/schedules I file because my taxes are complicated
- 13 Other (specify)_____

[SC, GRID]

Q38. Here are some questions about preparing and filing your return. How satisfied were you with:?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF S3 NE 1 SHOW]

- A. The tax advice provided by the person who prepared your taxes
- B. The accuracy of the person who prepared your taxes
- C. The knowledge of the person who prepared your taxes
- D. The time it took that person to prepare your taxes after you provided all the necessary information

[IF S3 = 1 SHOW]

- E. The time you spent completing your federal tax return
- F. The ease of understanding what materials and documents to include with your federal tax return
- G. The ease of understanding where to send your return
- H. **[IF Q30A1=2]** The amount of money you spent to file your federal tax return electronically
- I. **[IF Q30A1=1 OR Q30A1=3]** Ease of using Free-File through the IRS web site

[S3 NE 1, SC]

Q39a1 Taking all factors into account, please rate your overall satisfaction with the person who completed your return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[S3 NE 1, SC]

Q39a2. Taking all factors into account, please rate your overall satisfaction with the filing process (the actual filing task) of your federal return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[S3 = 1, SC]

Q39b. Taking all factors into account, please rate your satisfaction with preparing and filing your federal return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[S3 = 1, TXT]

Q40. Please tell us what you believe the IRS could do to improve the process of completing and filing your return.

IV. GETTING YOUR REFUND FROM THE IRS

[PROGRAMMING: IF Q3a=7 or Q4a=7 or Q5a=7 or Q6a=7 or Q7a=7 (Refund Information), ASK Q42b]

[IF Q3A NE 7 AND Q4A NE 7 AND Q5A NE 7 AND Q6A NE 7 AND Q7A NE 7, SC]

Q42a Did you contact the IRS about a refund from ANY tax year?

Yes **[GO TO Q42C]**

No **[GO TO Q43]**

KN, please check highlighted skip above

[IF Q3A=7 OR Q4A=7 OR Q5A=7 OR Q6A=7 OR Q7A=7; SC]

42b You said earlier that you contacted the IRS about a refund by

[IF Q3A = 7 INSERT ‘calling the toll-free line’,

[IF Q4A = 7 INSERT ‘visiting a local IRS office’,

[IF Q5A = 7 INSERT ‘going to the IRS web site’,

[IF Q6A = 7 INSERT ‘using regular mail to contact the IRS’,

[IF Q7A = 7 INSERT ‘sending email to the IRS’]

Did you also contact the IRS about a refund from any tax year in the last 12 months through

[IF Q3A NE 7 INSERT ‘calling the toll-free line’,

[IF Q4A NE 7 INSERT ‘visiting a local IRS office’,

[IF Q5A NE 7 INSERT ‘going to the IRS web site’,

[IF Q6A NE 7 INSERT ‘using regular mail to contact the IRS’,

[IF Q7A NE 7 INSERT ‘sending email to the IRS’]

Yes **ASK Q42c**

No **SKIP TO Q43**

[IF Q42B = 1, MC/NUM GRID, RANGE 0-99]

Q42c How did you contact the IRS about the refund and how many times did you contact the IRS about a refund in the past 12 months for each method?

Method	CHECKBOX	Number of Times in Past 12 Months
1. [IF Q3A = 7 DO NOT DISPLAY OPTION] Call the IRS Toll-free number	<input type="checkbox"/>	_____
2. [IF Q4A = 7 DO NOT DISPLAY OPTION] Visit the local IRS office	<input type="checkbox"/>	_____
3. [IF Q5A = 7 DO NOT DISPLAY OPTION] Visit the IRS web site	<input type="checkbox"/>	_____
4. [IF Q6A = 7 DO NOT DISPLAY OPTION] Send regular mail to the IRS	<input type="checkbox"/>	_____
5. [IF Q7A = 7 DO NOT DISPLAY OPTION] Send email to the IRS	<input type="checkbox"/>	_____

[SC]

Q43. Following are some questions about getting your refund from the IRS for your 2008 federal tax return.

Did you owe money to the IRS or did you expect a refund from the IRS for your 2008 federal income taxes?

- 1 Owed money
- 2 Expected refund
- 3 Neither

[SC, IF Q43 = 2 and S3=5,6,7,8,9]

Q45a.] Did you receive a tax refund anticipation loan this year? A tax refund anticipation loan is an immediate loan, sometimes referred to as a “rapid refund”, which is typically facilitated by a tax preparer against an anticipated tax refund.

- 1 Yes
- 2 No

[IF Q45A = 1, SC]

Q45b. Would you still have taken that loan if you could have expected to receive your refund from the IRS in about three days?

- 1 Yes
- 2 No

[SC, IF Q43 = 2]

Q46 Have you received your refund for your 2008 tax return yet? If you were expecting a refund, but it was withheld for any reason, please answer “No”.

- 1 Yes
- 2 No
- 3 Applied to prior year balance/estimated tax

[IF 46 = 1, 2, SC]

Q48. **[IF Q46 = 2, SHOW]** How did you request to receive your refund?
[IF Q46 = 1, SHOW] How did you receive your refund?

- 1 Direct deposit
- 2 Paper check (KN: Please reinsert spacing in programmed version)
- 3 Refund anticipation loan

[SC/GRID, IF Q43 = 2]

Q50. [Please rate your satisfaction with the following aspects of getting your refund from the IRS. How satisfied were you with:

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied
- Not applicable

- a The time it took to receive your refund from the IRS
- b The accuracy of your refund
- c The IRS’s explanation of any adjustments to your refund

KN, please enlarge font size on screen

[SC, IF Q43 = 2]

Q51. Taking all factors into account, please rate your satisfaction with getting your refund from the IRS for the 2008 tax season?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

V. RESOLVING ISSUES AFTER FILING: THOSE WHO RECEIVED NOTICE

The following questions are about notices. A notice is a letter sent in the mail from the IRS regarding an issue such as a balance due, an overpayment, or a request for information.

Receipt and Notice Topic

[SC]

52. In the past 12 months, have you received a notice from the IRS?

- 1 Yes
- 2 No [

[IF Q52 = NO AND Q3A NE 4 AND Q4A NE 4 AND Q6A NE 4 AND Q7A NE 4, SKIP TO NEXT SECTION]

Next are some questions about your contact in the past 12 months about any notices you've received.

Q3A = 4 OR Q4A = 4 OR Q6A = 4 OR Q7A = 4]

(KN: This is an intro to Q56a/56b; not a separate question. Please remove (yes/no) response choices) and show this intro only when Q3A = 4 OR Q4A = 4 OR Q6A = 4 OR Q7A = 4]

You mentioned that you have contacted the IRS about a notice by [Insert "Calling the IRS Toll-free number" if Q3a=4], [Insert "Visiting the Local IRS Office" if Q4a=4], [Insert "Sending regular mail to the IRS" if Q6a=4], [Insert "Sending email to the IRS" if Q7a=4].

[MC/NUM GRID, RANGE 0-99]

Q56a/56b Did you contact the IRS about the notice by the following methods? If so, how many times did you contact the IRS about a notice in the past 12 months for each method?

Method	Number of Times in Past 12 Months
1. [IF Q3A = 4 DO NOT DISPLAY OPTION] Call the IRS Toll-free number	_____
2. [IF Q4A = 4 DO NOT DISPLAY OPTION] Visit the local IRS office	_____
3. [IF Q6A = 4 DO NOT DISPLAY OPTION] Send regular mail to the IRS	_____
4. [IF Q7A = 4 DO NOT DISPLAY OPTION] Send email to the IRS	_____

The following questions are about your most recent notice from the IRS:

[SC]

New 57. What was your most recent notice about?

- Error on return: Under-reported income
- Error on return: Inadequate withholdings
- Failure to file a return
- Failure to make payment
- Failure to sign

Overpayment
Mistake/Error on Return
Refund Issue
Balance Owed Issue
Resubmitting/Missing forms
Penalty for late filing
The purpose of the notice was not clear
Request for information/proof for items on my tax return (correspondence exam)
Other (specify)
Do not recall _____

Notice Inserts

[IF Q58 = YES, SC]

58. Were additional paper inserts included with this most recent notice?

Yes
No (Skip to new Q60)
Don't remember

[MC]

New 58a. Which of the following inserts were included with your most recent notice?

Use Our Automated Telephone Service – It's Easy and Fast (Notice 1212)
Your Rights as a Taxpayer (Publication 1)
The IRS Collection Process (Publication 594)
Notice of Potential Third Party Contact (Notice 1219B)
The Examination Process (Publication 3498-A)
Installment Agreement Request (Form 9465)
Privacy Act and Paperwork Reduction Act Notice (Notice 609)
Underpayment of Estimated Tax by Individuals, Estates, and Trusts (Form 2210)
Instructions for Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts (Instructions 2210)
Request for a Collection Due Process or Equivalent Hearing (Form 12153)
Collection Appeal Rights (Publication 1660)
Other _____

None of these
Don't remember

I didn't review the additional inserts

[SKIP IF 58A = NONE, DON'T REMEMBER OR DID NOT REVIEW ADDITIONAL INSERTS, SC]

New 59. Did you find the insert(s) included with the notice helpful?

Yes
No
Some were useful, others were not

[SC]

New 60. If you were to receive a notice in the future, how would you prefer to receive any inserts?

Having it included in the notice envelope

By downloading them from www.irs.gov

By calling 1-800-TAX-FORM

I would not wish to receive any inserts

It depends on the inserts

Other _____

Notice Resolution

[SC]

New 61. How did you FIRST choose to respond to the most recent notice?

- 1 Called the IRS Toll-free number
- 2 Visited the local IRS office
- 3 Sent regular mail to the IRS
- 4 Sent email to the IRS
- 5 Had someone else respond, such as a tax preparer, attorney, spouse, or friend
- 6 Did nothing
- 7 Other _____
- 8 Don't remember
- 9 Not applicable

[IF 61=1, SC]

Q56c. Were you able to resolve the issue in your notice when you called?

- 1 Yes
- 2 No

[IF 61=2, SC]

Q56d. Were you able to resolve the issue in your notice when you visited the local IRS office?

- 1 Yes
- 2 NO

[IF 61=3, SC]

Q56e. Were you able to resolve the issue in your notice when you sent mail to the IRS?

- 1 Yes
- 2 No

[SC]

[IF 61 = 6, SC]

New 63. What was the primary reason that you did nothing about the notice?

It wasn't clear what I was supposed to do

The notice said no action was needed

The issue was already resolved

Other (specify) _____

Interim Letter Questions

[IF Q61=1-5, 7,SC]

New 66. After your initial response to the notice, did you receive correspondence from the IRS indicating your "case" was under review and that the IRS would be getting back to you (i.e, an "interim letter" regarding the status of your correspondence)?

Yes

No (Skip remainder of section)

Do not remember

Do not know

[IF NEW Q66 = YES, SC]

New 67. Was the interim letter useful in providing an adequate update on the status of your most recent notice?

Yes

No

[IF NEW Q66 = YES, SC]

New 68. Was it clear that this interim letter required no action from you until the IRS contacted you again (except to continue making payments that are due)?

Yes

No

[IF NEW Q66 = YES, SC]

New 69. How much time passed between when you initially responded to the notice and when you received the interim letter?

Less than 1 month

Between 1 to 3 months

More than 3 to 6 months

More than 6 months

Don't remember/don't know

[IF NEW Q66 = YES, SC]

New 70a. Please rate your satisfaction with the timeliness of receiving this interim letter.

1 Very dissatisfied

2 Dissatisfied

3 Neither satisfied nor dissatisfied (neutral)

4 Satisfied

5 Very satisfied

[IF 61 = 1-5, 7, SC]

New 64 , From the time you received your most recent notice, approximately how long did it take to resolve the issue?

Less than 1 day

1 day or longer, but less than 1 week

Between 1 and 2 weeks
More than 2 weeks, but less than 1 month
Between 1 and 3 months
Between 3 and 6 months
More than 6 months
unresolved
Don't remember/don't know

Notice issue still

[IF Q61=1-5, 7, GRID]

New 65. Recalling your experience with the notice, please rate your satisfaction with the following elements of the notice.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

(KN: Please enlarge font size of following labels)

- a. The format or physical layout of the notice
- b. The clarity of the information in the notice
- c. Timeliness of IRS Sending you the notice
- d. Ease of understanding the notice
- e. The usefulness of the notice
- f. Length of time to resolve your notice issue
- g. Keeping you updated about the status

[SC]

New 70b. Thinking about all aspects of your experience with your most recent IRS notice, please rate your satisfaction with the overall process.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[MC, UP TO 2 CHOICES]

62. Which of the following do you think will help the IRS improve the notice process? Please pick the top two improvement areas

KN: instead of "Select all answers that apply, it should say "Select top two".

The IRS should . . .

1. offer online tools to resolve issues
2. issue notices more quickly
3. acknowledge information was received
4. process information more quickly
5. other (specify)_____

VI. OVERALL SATISFACTION: ALL RESPONDENTS

[PROMPT]

[SC, IF XIRS = 3]

Q71a Here is a question for you about the Spanish-language assistance you received. Please rate your OVERALL satisfaction with the Spanish-language assistance you received from the IRS for your 2008 federal taxes.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very Satisfied

[PROMPT]

[SC]

Q71b. Here is a question for you about your overall tax experience. Considering all factors you have mentioned, please rate your OVERALL satisfaction with filing your 2008 federal taxes.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very Satisfied

[TXT]

Q72. What could the IRS have done to improve your experience with your 2008 taxes? If you have no suggestions, please enter "None".

VII. PSYCHOGRAPHIC QUESTIONS

[SC, GRID]

Please indicate the extent to which you agree or disagree with each of the following statements.

- 1 Strongly disagree
- 2 Somewhat disagree
- 3 Neither agree nor disagree
- 4 Somewhat agree
- 5 Strongly agree

- a. I enjoy doing research on the Internet
- b. I enjoy managing my household finances
- c. I wish I had a better understanding of my finances
- d. I believe that the IRS is concerned about how to provide tax information that helps taxpayers deal with economic hardships
- e. I usually pay my bills using the Internet
- f. I don't feel secure sharing personal financial information over the Internet
- g. I do not mind paying my fair share of taxes
- h. I think preparing tax returns should be made easier
- i. I think electronic filing should be free to everyone
- j. I think there should be an alternative tax system to replace the income tax system

VIII. DEMOGRAPHICS: ALL RESPONDENTS

D1. Here are a few questions for classification purposes only.

[SC]

Do you have a computer at home?

- 1 Yes
- 2 No

[SC]

D2.1. Do you access the Internet apart from taking surveys via Knowledge Networks?

- 1 Yes
- 2 No

[MC]

D2. Where do you access the Internet?

1. From home
2. From work
3. From public library or other place (e.g. school, internet café, etc)
4. From hotels
5. I do not access the Internet
6. Cell phone\BlackBerry\PDA

[IF Q2C = 1 AND D2 = 4, MC]

D2chk Earlier you indicated you visited the IRS web site to obtain information and you just now indicated you do not access the Internet. Where did you access the IRS web site?

1. From home
2. from work
3. from public library or other place (e.g. school, internet café, etc)
4. I do not access the Internet
5. Cell phone\BlackBerry\PDA
6. Other explanation (specify)

[SC]

D5. What is the highest level of education you have completed?

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

[MC]

D6. Do you have any of the following long-term conditions (lasting 6 months or more)? **Please note all that apply.**

- 1 Deafness
- 2 Severe Vision Impairment
- 3 Severe Hearing Impairment
- 4 Severe Speech Impairment
- 5 A condition that substantially limits your physical abilities (such as standing or walking)
- 6 A condition that limits learning or remembering
- 7 Some other condition
- 8 Do not have a long-term condition **[SC]**

[IF D6 = 1-8, SC]

D6a. Does your disability prevent you from going outside of your home?

- 1 Yes
- 2 No

[SC]

D7. What is your employment status?

- 1 Work full-time
- 2 Work part-time
- 3 Retired
- 4 Full-time student
- 5 Unemployed, looking for work
- 6 Employed in the home/homemaker (for example, a stay at home parent)
- 7 Other

[IF D7 = 5, NUM ENTER DIGITS 0-99]

D7.1 For how many months have you been unemployed and looking for work?

_____ months

[SC]

D8. Did you report having any dependents on your 2008 tax return?

- 1 Yes
- 2 No

[SC]

D9. Which of the following categories best describes your household income before taxes for 2008?

- 1 Less than \$10,000
- 2 \$10,000 to less than \$15,000
- 3 \$15,000 to less than \$25,000
- 4 \$25,000 to less than \$35,000
- 5 \$35,000 to less than \$50,000
- 6 \$50,000 to less than \$75,000
- 7 \$75,000 to less than \$100,000
- 8 \$100,000 to less than \$150,000
- 9 \$150,000 to less than \$200,000

- 10 \$200,000 to less than \$1 million
- 11 \$1 million or more

[SC]

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

- 1 Yes
- 2 No

[IF XIRS = 3, SC]

D11. What is your country of origin?

- 1 Argentina
- 2 Colombia
- 3 Cuba
- 4 Dominican Republic
- 5 Ecuador
- 6 El Salvador
- 7 Guatemala
- 8 Honduras
- 9 Mexico
- 10 Nicaragua
- 11 Peru
- 12 Puerto Rico
- 13 Spain
- 14 United States
- 15 Venezuela
- 16 Other (Please specify)

KN: Please replace your last open-ended question "Thinking about this topic, do you have any comments you would like to share?" with the following:

PRETEST ONLY: Was there anything difficult about completing this survey? If so, please comment below.
