



Advancing e-file Taxpayer Study

OMB # 1545-1432
RMR #8-09-300
January, 2009, 109-131 in Box

RESPONDENT INFO PAGE

Team note: Non-Users are being sampled on a stratified basis as shown to the right (with appropriate weighting of data to Total Non-Users).

Users are not being sampled on a stratified basis. Instead, Users will be sampled randomly and weighted only if 4 e-file User types are not proportional.

We do not anticipate that Non-Users and Users will be combined in any Grand Total, but if they are, we need to apply another weighting level to each to bring them into proportion within any Grand Total.

(Identifying data maintained after validation) #

(101-105)

2008 NON-USERS OF E-FILE (n=2500 - QUOTA'D AT...)
(NON-USER LISTS WILL BE DIVIDED BY THE 3 SUB-GROUP CODES.)

SELF-PAPER HAND-PREPARED (n=500).....1 ...109

V-CODERS (n=2,000, SUB-QUOTA'D AT...)

PAID V-CODERS (n=1,000).....2

SELF V-CODERS (n=1,000).....3

RUSSELL TAB: IRS OPERA will provide weights to be applied to data from each of the 3 sub-groups - weights which will then assure that each group is proportionately represented within the total Non-User sample.

2008 E-FILE USERS (n=500 - WITH NO SUB-QUOTA'ING, BUT WITH EXPECTED NATURAL YIELDS OF REPRESENTATIVE PROPORTIONS OF USERS OF PRACTITIONER E-FILE, ONLINE WITH SOFTWARE, ONLINE WITH ONLINE COMPANY, AND FREE FILE).....4

RUSSELL TAB: IRS OPERA will provide proportions vs. which will be used to measure representativeness of the 4 e-file types. If the sample is not naturally closely aligned with those proportions, apply those as weights for each type, so that the total sample is representative of total Users.

CITY _____ ST _____ ZIP _____ ST CODE _____ ...10-14

IRS AREA: Check & Monitor Non-Users separately from Users: Area.....1 Area.....2 Area.....3 Area.....4 Area.....5 ...15

PHONE # (AC- _____) _____

INTERVIEWER CAPTURE A-L-L LIST APPENDS: (ETA - NEED TO ADD AGI RANGES AS APPENDS TO OTHER APPENDS BELOW) ...16-17

RETURN TYPE (6-SEGMENT GROUPING)... ...16	SPECIFIC E-FILE METHOD FOR 2008 USERS... ...18
SELF-SIMPLE.....1	PRACTITIONER E-FILE.....1
PAID-SIMPLE.....2	ONLINE WITH RETURN PREP SOFTWARE.....2
SELF-INTERMEDIATE.....3	ONLINE WITH ONLINE COMPANY.....3
PAID-INTERMEDIATE.....4	FREE FILE.....4
SELF-COMPLEX.....5	OTHER NON-USER & USER APPENDS FROM 2008 FILING DATA...
PAID-COMPLEX.....6	ELIGIBLE NON-USER OF FREE FILE IN 20081 ...19
	USED A PAID PREPARER IN 20082
FILING STATUS CODE... ...17	RAL/REFUND ANTICIPATION LOAN IN 2008.....3
SINGLE.....1	USED ELECTRONIC PAYMENT IN 2008.....4
MARRIED FILING A JOINT RETURN.....2	USED ELECTRONIC REFUND/DIRECT DEPOSIT IN 2008.....5
MARRIED FILING A SEPARATE RETURN.....3	USED SELF-SELECT PIN IN 2008.....6
HEAD OF HOUSEHOLD.....4	USED PRACTITIONER PIN IN 2008.....7
QUALIFYING WIDOW(ER) W/DEPENDENT CHILD.....5	EARNED INCOME TAX CREDIT (EITC) RECIPIENT IN 2008.....8

CALL DURING 4—9 PM TIME PERIOD IN ALL TIME ZONES & KEEP RECORD OF DATE, TIME AND DISPOSITION OF EACH ATTEMPT:

			Disc/Non-Wrkg	NA	Unavailable	Refused	Callback	Complete		
01	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...20
02	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...21
03	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...22
04	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...23
05	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...24
06	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...25
07	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...26
08	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...27
09	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...28
10	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...29

Start Of Survey
RR FIELD & TAB: VIRTUALLY ALL ON LISTS WILL QUALIFY. CHECK VS. GENDER & AGE EXPECTATIONS.

INTERVIEW O-N-L-Y PERSONS ON LIST BEING USED FOR THIS SAMPLE. AFTER REACHING THIS PERSON, INTRODUCE YOURSELF WITH:

Hello, I'm _____ of Russell Marketing Research in New York, an independent national research firm. The Internal Revenue Service wants Taxpayers' help in improving IRS tax filing services, and has asked us to survey Taxpayers and get your ideas for improving tax filing services. Your participation in this survey is entirely voluntary and your responses will be kept strictly private and never revealed to anyone - including the IRS. The survey should take about 15 minutes to complete and we'd appreciate your participation. (IF ANY HESITATION, READ...) If you have any concerns about talking to us in this survey, please log onto irs.gov and search "market research", where you'll see examples of the survey work Russell Marketing Research has conducted for the IRS over the past 10 years.

(IF AGREEABLE, CONTINUE...) We are required by law to provide you the Office Of Management and Budget Control Number for this information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Are you willing to participate in the survey?

- >> IF "YES", CONTINUE w/Q1 - UNLESS YOU SENSE RESPONDENT SPEAKS MAINLY SPANISH, IN WHICH CASE, ASK RESPONDENT TO HOLD WHILE YOU TRANSFER TO A SPANISH-SPEAKING INTERVIEWER, WHO WILL ASK WHICH LANGUAGE THEY PREFER TO BE INTERVIEWED IN.
- >> IF "NO"/REFUSED, THANK & RECORD AS "Ref" ON LINE FOR THIS ATTEMPT IN BOX ON COVER PAGE AND THEN MOVE THIS RESPONDENT INTO THE RE-CONTACT CATEGORY FOR FOLLOWUP ON REFUSALS.

Russell will secure translation and then validate through senior staff.

IF "YES", THANK RESPONDENT FOR PARTICIPATING AND START WITH:

1. First, for the record, are you male or female? (CIRCLE ANSWER BELOW.)

Team: Without a gender quota control, a telephone sample will skew female. We should either control it or plan to weight to Total Taxpayer data. Can OPERA provide proportions?

- Male (MONITOR VS. IRS DATA FOR EACH SUB-GROUP).....1 ...32
- Female (MONITOR VS. IRS DATA FOR EACH SUB-GROUP).....2

>> IF QUOTAS & OVER QUOTA, THANK, TERM & TALLY BELOW. OTHERWISE, CONTINUE.

1 2 3 4 5 6 7 8 9 10

RECORD AGE TO CHECK VS. IN-GOING QUOTA EXPECTATIONS:

2. And which of the following age categories includes your age? (CIRCLE ANSWER BELOW.)

Team: Without an age quota control, a telephone sample will skew older. We should either control age via quotas or plan to weight to Total Taxpayer data. Can OPERA provide proportions for each age range?

- Under 18.....(TERM)
- 18-29 (MONITOR VS. IRS DATA).....1 ...33
- 30-40 (MONITOR VS. IRS DATA).....2
- 41-50 (MONITOR VS. IRS DATA).....3
- 51-60 (MONITOR VS. IRS DATA).....4
- Age 61 Or Over (MONITOR VS. IRS DATA).....5
- REFUSED.....(TERM)

>> IF QUOTAS & OVER-QUOTA/WRONG AGE, TERM & TALLY. OTHERWISE, CONTINUE.

1 2 3 4 5 6 7 8 9 10

READ: Our survey today is about how you and other Taxpayers feel about Federal tax return preparation and filing. Please keep in mind that, when we talk about "tax preparation", we're talking about the process during which you obtain guidance, complete all forms, and check your return BEFORE submitting or filing it. And when we talk about "filing", we're talking about what you do AFTER your return has been prepared and is ready for submission to the IRS, either electronically or by paper in the mail.

READ INTRO TO Qs 3-4: To start, I'm going to describe some possible methods a Taxpayer might use to file an Individual Federal Income Tax Return, such as a Form 1040, and then I'll have a couple of follow-up questions for you. Let's start with...(STARTING AT PRE-CHECK, ROTATE METHODS-ALWAYS SAVING "E-FILE" FOR LAST, READ EACH DESCRIPTION SLOWLY AND WHILE FRESH IN RESPONDENT'S MIND, ASK Qs 4-5 IN SEQUENCE BEFORE REPEATING THE TWO QUESTIONS FOR THE NEXT METHOD.)

3. **First, are you familiar with...**(READ METHOD. IF "YES"/FAMILILAR WITH, CIRCLE THIS METHOD UNDER COL. 3. IF RESPONDENT INDICATES ANY UNCERTAINTY ABOUT THE METHOD READ AND WHAT IT INVOLVES, READ PARENTHETICAL DESCRIPTION BELOW IT. WHEN FINISHED, IMMEDIATELY ASK Q4 - REGARDLESS OF Q3 ANSWER.)

4. **And how likely are you to use this method for filing your own Federal Income Taxes in the future? Do you think you...Definitely Will Use It, Probably Will Use It, May Or May Not Use It, Probably Will Not Use It, or Definitely Will Not Use It?** (CIRCLE RATING UNDER COL. 4 AND THEN REPEAT Qs 3-4 FOR THE NEXT METHOD IN LIST, UNTIL ALL HAVE BEEN ASKED ABOUT. AGAIN, IF RESPONDENT INDICATES ANY UNCERTAINTY ABOUT METHOD READ, READ PARENTHETICAL DESCRIPTION BELOW IT. DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CIRCLE IT IF THE RESPONDENT CANNOT PROVIDE ANY OTHER RATING.)

3	4 - Likelihood Of Future Use						READ: Don't Know
	Familiar With This Method?	Definitely Will Use	Probably Will Use	May/Not Use	Probably Not Use	Definitely Not Use	

- Electronic Filing WITH The Help Of A Paid Tax Professional**.....1.....5 4 3 2 1 x ...34
(This is where you pay a tax professional to prepare your return on a computer and then submit your return electronically - without you having to mail it in) ...35
- Electronic Filing Through An Online Company**.....2.....5 4 3 2 1 x ...36
(This is where you, either alone or with the help of others, generally pay a fee to prepare your return online at the website of an online company, with that online company then submitting your return electronically - without you having to mail it in) ...36
- Electronic Filing With Tax Preparation Software Or A Computer Program** . .3.....5 4 3 2 1 x ...37
(This is where you, alone or with the help of others, prepare your return on a computer, using software or a computer program that you've purchased or acquired and when you're finished preparing your return, you submit it electronically - without having to mail it in) ...37
- IRS Free File**.....4.....5 4 3 2 1 x ...38
(This is where you go to the IRS website, irs.gov, and if you qualify on the \$54,000 Adjusted Gross Income criteria, choose an online company and use that online company's software to prepare your return for free, with the online company submitting your return electronically - and without you having to mail it in) ...38
- READ LAST:**
- e-file**.....5.....5 4 3 2 1 x ...39
(This is where you, a paid tax professional, or others prepare your return on a computer or online and then submit the return electronically - without you having to mail the return in) ...39

RUSSELL TAB: BUILD "E-FILE" FAMILIARITY NETS FOR Q3 SHOWING: (1) NET FAMILIAR WITH E-FILE - ANY MENTION, 134-1,2,3,4,5; (2) NET FAMILIAR WITH SPECIFIC E-FILE METHODS, 134-1,2,3,4; AND (3) FAMILIAR WITH E-FILE GENERALLY (THE LAST "E-FILE"), 134-5, BUT NOT SPECIFIC METHODS IN 134-1,2,3,4.

ASK Q5 OF THE 500 "SELF-PAPER HAND-PREPARED" (109-1 IN BOX ON PAGE 1) AND THE 1,000 "PAID V-CODERS" (109-2).

START WITH: Based upon our records, you filed your Federal Income Tax Return in 2008 on paper, when you might have used e-file, also known as electronic filing, instead.

5. Which, if any, of the following are reasons you did not choose to e-file your return? (WITH REASONS RANDOMIZED, START AT PRE-CHECK AND CIRCLE OR ENTER ALL THAT APPLY.)

- You thought it would cost you more to e-file than to file on paper.....1 ...40
 - You did not need a quick refund or you owed a balance on your taxes.....2
 - You did not have the software or internet connectivity required to e-file.....3
 - You were worried about how private or secure sending your return by e-file would be.....4
 - You were worried about general privacy or security of the Internet.....5
 - You were concerned about recordkeeping for your e-filed return.....6
 - You did not see value in e-file's electronic acknowledgements of receipt and acceptance.....7
 - You were worried that e-file would increase your chance of being audited.....8
 - You felt you did not know enough about e-filing to use it.....9
 - You could not use certain forms, schedules, or attachments with e-file.....1 ...41
 - You didn't know that, with e-file, errors are caught earlier and your return is more accurate.....2
- (SAVE FOR LAST...) Or some other reason that I did not mention (PROBE FULLY) _____x ...OE
-
-

ASK Qs 6-7 OF THE 1,000 "PAID V-CODERS" (109-2):

6. The return you filed in 2008 was prepared by a Paid Preparer. Which of the following best describes how you and/or your Preparer decided to NOT e-file your return? (READ & CIRCLE ONLY ONE ANSWER.)

- Your Preparer asked if you wanted to e-file and you said no.....1 ...42
- You asked about e-filing and your Preparer advised you not to.....2
- You and your Preparer discussed e-file and decided not to use it.....3
- You and your Preparer never discussed e-file.....4
- (DON'T READ...) Don't Know/Don't Recall.....5

7. If your Preparer was required by law to e-file your Federal return, you would be able to opt out, so would you...(READ CHOICES & CIRCLE ONLY ONE ANSWER.)

- Accept this practice and e-file without reservation.....1 ...43
- e-file, but have some reservations (CIRCLE & PROBE).....2
- (PROBE: What reservations would you have?) _____ ...OE

- Or, opt out and file on paper.....3
- (DON'T READ, BUT CIRCLE IF...) Don't Know.....4

ASK Q8 OF THE 500 "SELF V-CODERS" (109-3 IN BOX ON PAGE 1):

START WITH: Based upon our records, you completed the Federal Income Tax Return you filed in 2008 on a computer using software, and then printed out your return and mailed it in to the IRS.

8. Since you were already using software on a computer to prepare your return, I would like to understand why you did not file your return electronically. Which, if any, of the following are reasons why you did not file your return electronically? (WITH REASONS RANDOMIZED, START AT PRE-CHECK AND CIRCLE OR ENTER ALL THAT APPLY.)

- You thought it would cost you more to e-file than to file on paper.....1 ...44
□ You did not need a quick refund or you owed a balance on your taxes.....2
□ You did not have the software or internet connectivity required to e-file.....3
□ You were worried about how private or secure sending your return by e-file would be.....4
□ You were worried about general privacy or security of the Internet.....5
□ You were concerned about recordkeeping for your e-filed return.....6
□ You did not see value in e-file's electronic acknowledgements of receipt and acceptance.....7
□ You were worried that e-file would increase your chance of being audited.....8
□ You felt you did not know enough about e-filing to use it.....9
□ You could not use certain forms, schedules, or attachments with e-file.....1 ...45
□ You didn't know that, with e-file, errors are caught earlier and your return is more accurate.....2
□ You bought software mainly to prepare your return and not to file it.....3
(SAVE FOR LAST...) Or some other reason that I did not mention (PROBE FULLY)_____x ...OE

ASK Q9 OF A-N-Y "SELF-PAPER HAND-PREPARED" (109-1 IN BOX ON PAGE 1), "PAID V-CODERS" (109-2), OR "SELF V-CODERS" (109-3) WHO ANSWERED "Worried that e-file would increase your chance of being audited" IN EITHER Q5 OR Q8:

9. You indicated that you feel e-file increases your chances of being audited. Why do you feel that way? (RECORD VERBATIM & PROBE FULLY FOR A CLEAR RESPONSE.)

ASK Q10 OF THE "ELIGIBLE NON-USERS OF FREE FILE" IDENTIFIED AS 119-1 IN BOX ON PAGE 1 - NOTE THIS GROUP WILL INCLUDE NON-USERS OF E-FILE AS WELL AS E-FILE USERS, INCLUDING THOSE WHO USED SOFTWARE:

START WITH: Based upon our records, in 2008, you qualified to use Free File (a free online filing method available at irs.gov), but you did not use that filing method.

10. Which, if any, of the following are reasons why you did not use Free File in 2008? (WITH REASONS RANDOMIZED, START AT PRE-CHECK AND CIRCLE OR ENTER ALL THAT APPLY.)

- You did not know about Free File when you filed.....1 ...46
□ You did not know you qualified to use Free File.....2
□ You did not know where to Free File.....3
□ You used it in the past, like the company you used, and now just go to that company's website.....4
□ You were in the middle of using it, but could not complete the process.....5
□ You had to go to the IRS website to use it and did not want to do that.....6
□ You were going to use it but found that it is really not free, that you would have to pay to use it.....7
□ You have used Free File in the past and had problems with it.....8
□ You already have software you feel comfortable using.....9
□ You already have a Preparer who you use and are comfortable with.....0
(SAVE FOR LAST...) Or some other reason that I did not mention (PROBE FULLY)_____x ...OE

ASK Qs 11-12 OF "PRACTITIONER E-FILERS" - 118-1 IN BOX ON PAGE 1 - THIS IS A SUB-SET OF "2008 E-FILE USERS" (CODE 109-4).

START WITH: Based upon our records, you used a Paid Tax Preparer to prepare your Federal Income Tax Return in 2008, and that Preparer submitted your return electronically, using e-file.

11. Which of the following best describes how you and/or your Preparer decided to e-file your return? (READ & CIRCLE ANSWER.)

- Your Preparer asked if you wanted to e-file and you said yes.....1 ...47
- You asked about e-filing and your Preparer advised you to e-file.....2
- You and your Preparer discussed e-file and decided to use it.....3
- You and your Preparer never discussed e-file.....4
- (DON'T READ...) Don't Know/Don't Recall.....5

12. If your Preparer was required by law to e-file your Federal return, you would be able to opt out, so would you...(READ CHOICES & CIRCLE ONLY ONE ANSWER.)

- Accept this practice and e-file without reservation.....1 ...48
- e-file, but have some reservations (CIRCLE & PROBE).....2
- (PROBE: What reservations would you have?) _____ ...OE

- Or, opt out and file on paper.....3
- (DON'T READ, BUT CIRCLE IF...) Don't Know.....4

ASK Q13 OF ANYONE WITH THE APPEND "USED A PAID PREPARER IN 2008" - 119-2 IN THE APPENDS LIST ON PAGE 1.

13. The next question is about you and your Tax Preparer. To what extent do you trust and follow your Preparer's advice on tax matters, including whether to e-file? Do you trust and follow your Preparer's advice... (READ AND CIRCLE ONLY ONE ANSWER.)

- Completely.....5 ...49
- Mostly.....4
- Some Of The Time.....3
- Rarely.....2
- Or, Never.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know.....X

ASK ALL:

14. Next, I'm going to read some statements about e-file which may or may not be true. After I read each statement, tell me whether you...Know It's True, Think It's True, Think It's False, or Know It's False. Let's start with this statement...(STARTING AT PRE-CHECK, READ EACH STATEMENT, AND CIRCLE RATING FOR EACH STATEMENT IN THE LIST. REMIND RESPONDENT OF RATING SCALE AS NECESSARY.)

TAB: ITEMS BELOW WILL BE ORGANIZED INTO DIFFERENT SECTIONS OF THE TAB, DEPENDING ON TOPICS AND SUBJECT MATTER.

	Know It's True	Think It's True	Think It's False	Know It's False	NO READ: Don't Know	
<input type="checkbox"/> With e-file, when you or your tax return preparer finish your Federal Return on a computer and press "submit" or "send", your return goes directly to the IRS...4		3	2	1	x	...50
<input type="checkbox"/> You cannot use e-file if you owe money for your taxes.....4		3	2	1	x	...51
<input type="checkbox"/> Preparing your Federal return on a computer means that you are using e-file.....4		3	2	1	x	...52
<input type="checkbox"/> You can only use e-file if you have a High-Speed Internet Connection such as Broadband, DSL, or Cable Modem - you cannot use it if you have a Dial-Up Connection.....4		3	2	1	x	...53
<input type="checkbox"/> You can get tax return preparation help AND e-file your Federal return at local IRS-administered help centers.....4		3	2	1	x	...54
<input type="checkbox"/> You cannot use e-file if you are filing past the April 15 th filing deadline.....4		3	2	1	x	...55

15. **Regardless of how an e-filed return is prepared, it may be sent from the software used to prepare it to another company that takes your e-file return and sends it to the IRS for processing. Does the fact that there may be a third party company involved make you...? (READ RATING CHOICES AND CIRCLE ONE ANSWER.)**

- Much More Likely To Use e-file.....5 ...56
- Somewhat More Likely To Use e-file.....4
- Neither More Nor Less Likely To Use e-file.....3
- Somewhat Less Likely To Use e-file.....2
- Or, Much Less Likely To Use e-file.....1
- (DON'T OFFER AS CHOICE, BUT CIRCLE IF:) Don't Know.....X

PROBE ON RESPONSE TO Q15:

16. **Why do you feel that way? Please be specific.** (ENTER VERBATIM ANSWER & PROBE FOR CLARITY.)

...OE
...OE
...OE

ASK ALL:

17. **I'm going to read some characteristics of methods of filing a return. After I read each one, tell me if it is...Extremely Important, Very Important, Somewhat Important, Not Very Important, or Not At All Important to you in terms of filing your own Federal Income Tax Return. Let's start with... (STARTING AT THE PRE-CHECK, READ EACH CHARACTERISTIC AND SECURE A RATING. BE PREPARED TO RE-READ THE RATING SCALE AS NECESSARY.)**

	Extreme- ly Impor- tant	Very Impor- tant	Some- what Impor- tant	Not Very Impor- tant	Not At All Impor- tant	
<input type="checkbox"/> Being Easy & Convenient To Use.....5	4	3	2	1		...209
<input type="checkbox"/> Getting A Quicker Refund.....5	4	3	2	1		...10
<input type="checkbox"/> Letting You Pay Balance Due Up To The Deadline.....5	4	3	2	1		...11
<input type="checkbox"/> Getting The Return To The IRS Quickly.....5	4	3	2	1		...12
<input type="checkbox"/> Having IRS Acknowledge Receipt And Acceptance Of Your Return.....5	4	3	2	1		...13
<input type="checkbox"/> Having A Record Of Your Tax Return As Filed.....5	4	3	2	1		...14
<input type="checkbox"/> Being Inexpensive.....5	4	3	2	1		...15
<input type="checkbox"/> Being Alerted To Potential Errors Sooner Rather Than Later.....5	4	3	2	1		...16
<input type="checkbox"/> Feeling The Filing Method Is Private And Secure.....5	4	3	2	1		...17
<input type="checkbox"/> Being Able To File Direct To The IRS Without 3 rd Party Involvement.....5	4	3	2	1		...18
<input type="checkbox"/> Having All The Information You Need To Know About It.....5	4	3	2	1		...19
<input type="checkbox"/> Being Compatible With The Technology You Have Access To.....5	4	3	2	1		...20
<input type="checkbox"/> Not Exposing You To Greater Risk Of Audit.....5	4	3	2	1		...21
<input type="checkbox"/> Being Able To File All Necessary Forms, Schedules, And Attachments.....5	4	3	2	1		...22

18. And, based upon all that you know about it, how would you rate e-file on the same list of characteristics? This time, please use a rating scale of...Excellent, Very Good, Good, Poor, or Very Poor. Let's start with...(STARTING AT PRE-CHECK, READ EACH & SECURE A RATING. RE-READ SCALE AS NECESSARY.)

	Excellent	Very Good	Good	Poor	Very Poor	
<input type="checkbox"/> Being Easy & Convenient To Use.....	5	4	3	2	1	...309
<input type="checkbox"/> Getting A Quicker Refund.....	5	4	3	2	1	...10
<input type="checkbox"/> Letting You Pay Balance Due Up To The Deadline.....	5	4	3	2	1	...11
<input type="checkbox"/> Getting The Return To The IRS Quickly.....	5	4	3	2	1	...12
<input type="checkbox"/> Having IRS Acknowledge Receipt And Acceptance Of Your Return.....	5	4	3	2	1	...13
<input type="checkbox"/> Having A Record Of Your Tax Return As Filed.....	5	4	3	2	1	...14
<input type="checkbox"/> Being Inexpensive.....	5	4	3	2	1	...15
<input type="checkbox"/> Being Alerted To Potential Errors Sooner Rather Than Later.....	5	4	3	2	1	...16
<input type="checkbox"/> Feeling The Filing Method Is Private And Secure.....	5	4	3	2	1	...17
<input type="checkbox"/> Being Able To File Direct To The IRS Without 3 rd Party Involvement.....	5	4	3	2	1	...18
<input type="checkbox"/> Having All The Information You Need To Know About It.....	5	4	3	2	1	...19
<input type="checkbox"/> Being Compatible With The Technology You Have Access To.....	5	4	3	2	1	...20
<input type="checkbox"/> Not Exposing You To Greater Risk Of Audit.....	5	4	3	2	1	...21
<input type="checkbox"/> Being Able To File All Necessary Forms, Schedules, And Attachments.....	5	4	3	2	1	...22

19. The IRS is considering some possible new options to encourage Taxpayers to e-file. After I describe each one, please indicate how likely you are to use this option for filing your own Federal Income Taxes in the future. Tell me whether you think you...Definitely Will Use It, Probably Will Use It, May Or May Not Use It, Probably Will Not Use It, or Definitely Will Not Use It. Here's the first option...(START AT PRE-CHECK, READ EACH OPTION SLOWLY, CLEARLY, VERBATIM, AND CIRCLE RATING. RE-READ RATING SCALE WHENEVER NECESSARY. DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CIRCLE IT IF IT IS THE ANSWER.)

	Definitely Will Use	Probably Will Use	May/Not Use	Probably Not Use	Definitely Not Use	DON'T READ: Don't Know	
<input type="checkbox"/> If you e-file, you get a monetary incentive.....	5	4	3	2	1	x	...23
<input type="checkbox"/> IRS expands the Free File program to make it available to more Taxpayers.....	5	4	3	2	1	x	...24
<input type="checkbox"/> If you e-file, you get to pay your taxes later than if you paper-file a return.....	5	4	3	2	1	x	...25
<input type="checkbox"/> You use software that you purchased to prepare your return, and then can e-file it, at no charge, directly to the IRS.....	5	4	3	2	1	x	...26
<input type="checkbox"/> You go to the IRS website and, at no charge, use online tax forms with automated calculations and links to instructions to prepare your return and e-file it directly to the IRS.....	5	4	3	2	1	x	...27
<input type="checkbox"/> You go to the IRS website and, at no charge, use interactive, interview-like software to prepare your return and then e-file it directly to the IRS.....	5	4	3	2	1	x	...28
<input type="checkbox"/> You use your telephone's keypad or voice commands to prepare your return and then e-file it directly to the IRS at no charge.....	5	4	3	2	1	x	...29
<input type="checkbox"/> You use your mobile phone's text messaging or web browser features to prepare your return and then e-file it directly to the IRS at no charge.....	5	4	3	2	1	x	...30

ASK Q20 OF ALL NON-USERS OF E-FILE (109-1, 2, or 3):

20. What, if anything, would make you switch to e-file? (PROBE BEFORE CIRCLING "NOTHING" AND IF ANYTHING MENTIONED, RECORD VERBATIM & PROBE FULLY TO UNDERSTAND IT AND ITS BENEFITS.)

WHAT WOULD MAKE YOU SWITCH: _____ OE

_____ OE

SPECIFIC BENEFITS OF THIS MENTION: _____ OE

_____ OE

Nothing.....1 ...31

ASK ALL REMAINING QUESTIONS OF ALL RESPONDENTS:

21. I have just a few more questions for classification and analytical purposes only. Remember, we are bound by law and research ethics to not share any of your personal information with anyone, including the IRS.

21a. First, which, if any, of the following products or services do you own? (WITH LIST RANDOMIZED, READ CHOICES AND CIRCLE ALL THAT APPLY UNDER COL. 21a. BELOW.)

21b. And which, if any, of these products or services do you have access to? (WITH LIST AGAIN RANDOMIZED, READ CHOICES AND CIRCLE ALL THAT APPLY UNDER COL. 21b. BELOW.)

	<u>21a.</u> <u>Own</u>	<u>21b.</u> <u>Have Access To</u>	
<input type="checkbox"/> A Basic Cell Phone.....	1	1	...32-33
<input type="checkbox"/> A Cell Phone With Text Messaging Capability.....	2	2	
<input type="checkbox"/> A Cell Phone With Text Messaging AND Web Browsing Capabilities.....	3	3	
<input type="checkbox"/> A Landline Telephone.....	4	4	
<input type="checkbox"/> A Computer.....	5	5	
<input type="checkbox"/> Internet Access Using A Dial-Up Connection.....	6	6	
<input type="checkbox"/> Internet Access Using A High-Speed Connection Such As DSL Or Cable Modem.....	7	7	
(CIRCLE HERE IF NONE OF THE ABOVE).....	8	8	

22. After I read each of the following types of Internet activities, please tell me how often you engage in that Internet activity. Please use a scale of...Once A Week Or More, Several Times A Month, Several Times A Year, About Once A Year Or Less Often, or Never. (READ EACH & CIRCLE FREQUENCY RATING. RE-READ SCALE WHENEVER NECESSARY.)

	<u>Once</u> <u>A Week</u> <u>Or More</u>	<u>Several</u> <u>Times</u> <u>A Month</u>	<u>Several</u> <u>Times</u> <u>A Year</u>	<u>Once A</u> <u>Year Or</u> <u>Less</u>	<u>Never</u>	
<input type="checkbox"/> Researching Products/Services Over The Internet.....	5	4	3	2	1	...34
<input type="checkbox"/> Purchasing Products/Services Over The Internet.....	5	4	3	2	1	...35
<input type="checkbox"/> Banking Or Paying Bills Online, Over The Internet.....	5	4	3	2	1	...36
<input type="checkbox"/> Sending Text Messages Using A Cell Phone.....	5	4	3	2	1	...37
<input type="checkbox"/> Using The Web Browser On A Cell Phone.....	5	4	3	2	1	...38

23. After I read each of the following types of activities, tell me how comfortable you feel engaging in each activity. Please use a rating scale of Extremely Comfortable, Very Comfortable, Somewhat Comfortable, Not Very Comfortable, or Not At All Comfortable. Let's start with...(READ & CIRCLE RATING FOR EACH.)

	<u>Extremely</u> <u>Comfort-</u> <u>able</u>	<u>Very</u> <u>Comfort-</u> <u>able</u>	<u>Some-</u> <u>what</u> <u>Comfort-</u> <u>able</u>	<u>Not</u> <u>Very</u> <u>Comfort-</u> <u>able</u>	<u>Not</u> <u>At All</u> <u>Comfort-</u> <u>able</u>	
<input type="checkbox"/> Preparing Your Tax Forms Or Returns On A Computer.....	5	4	3	2	1	...39
<input type="checkbox"/> Filing Your Tax Return Over The Internet.....	5	4	3	2	1	...40
<input type="checkbox"/> Paying Taxes Over The Internet.....	5	4	3	2	1	...41
<input type="checkbox"/> Receiving Refund By Direct Deposit Over The Internet.....	5	4	3	2	1	...42
<input type="checkbox"/> Researching Tax Information Over The Internet.....	5	4	3	2	1	...43
<input type="checkbox"/> Conducting Government Transactions Over The Internet - For Example, Registering A Vehicle.....	5	4	3	2	1	...44

24. What was the highest level of education you completed? (DON'T READ LIST.)

- High School Or Less.....1 ...45
- Technical, Trade, or Business School.....2
- Attended College But Did Not Complete Degree.....3
- College Undergraduate Degree (BS/BA/etc.).....4
- Post-Graduate College Degree (MS/MBA/etc.).....5
- (CIRCLE IF:) Prefer Not To Answer.....6

25. Next, are you of...(READ & CIRCLE ONE ANSWER.)

- Hispanic, Latino, or Spanish Origin.....1 ...46
- Or Not Hispanic, Latino, or Spanish Origin.....2
- (DON'T READ BUT CIRCLE IF:) Prefer Not To Answer.....3

26. Finally, which of the following describes your race? Choose all which apply. (READ CHOICES AND CIRCLE ALL THAT APPLY.)

RUSSELL TAB: COMBINE RACE AND ETHNICITY Qs INTO A SINGLE TABLE IN THE TABS.

- American Indian Or Alaska Native.....1 ...47
- Asian.....2
- Black or African American.....3
- Native Hawaiian Or Other Pacific Islander4
- White.....5
- Some Other Race (SPECIFY)_____6
- Or More Than One Of The Above Races.....7
- (DON'T READ BUT CIRCLE IF:) Prefer Not To Answer.....8

REMINDER: WITH HHI Q. DELETED, M-U-S-T SECURE AGIs AS A LIST APPEND OR ELSE MISS ALL INCOME MEASURES.

CLOSING COMMENTS:

That completes the survey. Thank you for your time and help. We are required by law to provide you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) *Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.* **INTERVIEWER: AFTER COMPLETING INTERVIEW, CROSS-CHECK COMPLETENESS AND ACCURATE TRANSFER TO BOX ON PAGE 1 OF ALL APPLICABLE APPENDED DATA SHOWN FOR THIS RESPONDENT ON THE SAMPLING LIST.**