

F-73 Cognitive Interview Protocol

Draft: April 7, 2008

Before the Questionnaire:

- Tell me a little about this agency:
 - What sorts of activities is it involved in?
- What is your role in this agency? Have you filled out government forms in the past? Which ones?
- Generally speaking, how do government forms get completed?
- When does your fiscal year end? About how long does it take for quarterly figures to be ready?

Now I'm going to hand you a copy of the questionnaire. We'll go through it page by page. Please write on it, and complete it as if we weren't here. I'll ask you questions when you've finished the page.

Instructions:

- What is your initial impression upon seeing the form?
- What do you notice?
- What information do you need prior to beginning the survey? Of the information on this page, what is the most important?
- What does the first bullet (...amounts covering all funds and accounts of your entire government...) mean to you?

Item 1 (Sales Taxes):

- What are the bullets under the heading asking you to do?
- In cases where respondents immediately say they do not collect any of the taxes listed below, ask: For any of the questions you cannot answer, how would you indicate that? (Would you mark a zero, leave it blank, put a dash, write in N/A, or use some combination of these?)

A: General sales tax

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- What does the second include bullet mean to you?
- What is the difference between a single rate and classified rate, in the context of this question?
- Does this government manage any retail locations, like snack bars? Are state sales taxes collected at those locations? If yes, where would you report those figures?

B: Motor fuels sales taxes

- How would you go about answering this question? What records would you use?

C: Public utilities sales taxes

- How would you go about answering this question? What records would you use?
- What does this include statement mean to you?

D: Alcoholic beverages sales taxes

- What does this include statement mean to you?
- How are alcoholic beverages typically sold in this place (government-operated liquor store, privately-owned liquor store, something else)?
- How would you go about answering this question? Records?

E: Tobacco products sales taxes

- How would you go about answering this question?

F: All other sales taxes

- What does “amusements tax” mean to you?
- What does “pari-mutuels tax” mean to you?
- What other sales taxes would you include that are not listed as examples here?

Item 2: License & Permit Fees

- What are the bullets under the heading asking you to do? Can you think of examples of any other sources that are not licenses?
- What does “fees” mean to you in the context of this question?
- Are fees and licenses the same thing, or are they different? How so?

A: Motor vehicles and motor vehicle operators licenses

- What types of things are typically included here?
- Can you think of other examples of licenses imposed on owners or operators of motor vehicles that are not listed here?
- How would you answer this question? What records would you use?

B: All other licenses

- How would you go about answering this question? What other licenses would/did you report here?
- Considering the last bullet, can you think of other examples of license taxes or fees not otherwise specified?
- Does this government have business professional operators licenses? If yes, where would you report that?

Item 3: Income Taxes

- What does the include statement mean to you?
- In the first exclude bullet, what does “intangible property” mean to you? What sorts of things are included?
- In the second exclude bullet, what are examples of other insurance trust programs?
- What does the last exclude bullet mean to you?

A: Individual income taxes

- How would you go about answering this question?
- First include bullet, are there other examples that should be listed here?

B: Corporation net income taxes

- How would you go about answering this question?
- What does this include bullet mean to you?
- If your corporate income taxes and your personal income taxes are lumped together, how would you answer these questions?

Item 4: Other Non-Property Taxes

- How would you go about answering this question? How are these other taxes collected? What would your figure here include?
 - o Would it include state sales taxes collected at retail locations run by this local government, e.g., snack bars?
 - o Would it include business professional operators licenses (BPOLs)?
- What does “real estate, mortgage, and securities transfers” mean to you?
- What does “estate and death and gift taxes” mean to you?
- Considering the last bullet, what are examples of any other taxes not specified in this list?

Wrap-up

- Would the information requested on this form generally be available in this department, or would information have to come from some other department?
 - o How would you go about getting that information?
 - o Would you pass the form over to that department, or just get information from them?
- How much time would it take you to complete this report (actual time, not elapsed time)?
- Overall, how easy or difficult was it to complete this form? Which were the easiest questions to answer? Which were the hardest to answer?
- You may have noticed that there’s a phone number on the front page, so you can call us if you have any questions. What are your thoughts on having a name associated with that phone number?

Likely R:

- How does this agency usually handle incoming mail that is addressed only to the agency name? Who gets it?
- Does mail usually arrive on your desk opened or unopened?
- Are you the person who would probably answer these questions, or would someone else answer them?

Electronic reporting:

- Let's say you had the opportunity to complete this survey online. Do you think you might do that?
- What factors would affect your decision to report online, instead of on paper?
- What is the best way for us to tell you that you can complete this survey online? (flyer in the mailing package, note on form, some other way?)

Any other comments?