

2010 IRS Survey
Treasury Department: Internal Revenue Service
E-filers/Paper

Introduction

Hello, I'm _____ with (NAME), a market research firm, calling on behalf of CFI Group. We would like to ask you about your experiences with the services you received from the Internal Revenue Service. The purpose of the research is to help the IRS improve its services to consumers like you. Your name will be confidential, and your participation is voluntary. You may stop at any time or skip any question you do not wish to answer. Your opinions are important because you have been chosen randomly to represent consumers across the United States and your responses will be added to a growing IRS database of evaluations of customer satisfaction to improve the products and services provided to you, the consumer. This interview will take about 10-15 minutes and is authorized by Office of Management and Budget Control No. 1090-0007.

- QA. May I speak to the person, or one of the persons, who has the most interaction with the IRS concerning the filing of your IRS income tax return?
1. Yes, person available
 2. Yes, but not available now (Schedule callback)
 3. No, you cannot speak to the person
 4. Do not interact with the IRS
- DK
REF

{IF QA=3-4 OR DK OR REF, GO TO TERMINATE SCREEN; OTHERWISE CONTINUE}

(If person is available, reread intro if necessary and go to intro before Q1. If person is not available, schedule callback)

- QX. Contact name

[RECORD CONTACT NAME]
[RECORD PHONE NUMBER]

PROG. NOTE: TERMINATE SCREEN

Those are all of the questions I have for you. Thank you for your interest in this project.

SCREENER: How did you file your 2009 IRS income tax return?

- 1. Paper form (using 1040A, 1040 EZ or 1040 Long form) – GO TO B1 Paper Filers Survey**
- 2. Electronically or Online using tax filing software – GO TO A1 E-filers Survey**
- 3. Don't know (TERMINATE)**
- 4. Refused (TERMINATE)**

A1. E-Filers Survey

Status

S1. With your 2009 tax return you filed this year, did you include a Schedule C (for any individual business/sole proprietor income) or Schedule F (for any individual farm income)? (Business income or farm income does not include any income from a corporation or partnership)

1. Yes, Schedule C
 2. Yes, Schedule F
 3. Yes, Both Schedule C and F
 4. No
- DK
REF
-

S2. Which of the following is the filing status you used on your federal tax return?

1. Single
 2. Married, filing jointly
 3. Married, filing separately
 4. Head of household (single with dependent or child)
 5. Qualifying widow(er) with dependent child
 6. Don't Know
-

Background

B1. Which of the following methods did you use when electronically filing your 2009 tax return to the Internal Revenue Service?

1. Paid Practitioner
2. Online using Tax Filing Software

DK
REF

B2. In the past 12 months, have you contacted any of the following resources for information about filing?

1. The IRS (**SKIP TO B4**)
2. Other source (e.g., preparer, friend, co-worker, etc.) (**CONTINUE TO B3**)
3. Did not contact anyone about e-filing (**SKIP TO B4**)

ONLY ASK B3 IF B2= 2 OTHER SOURCE

B3. What is the main reason you used a non-IRS source?

1. It's the most reliable source
2. It's the one you trust the most
3. It's the easiest source to access
4. It's the source you are most comfortable with
5. It's the source with the greatest accuracy
6. It's the quickest source to get what you need
7. Other (specify)

- B4. Did you use a paid practitioner such as an income tax preparation service, an accountant or an attorney to prepare your 2009 federal tax return?
1. Yes **(SKIP TO B6)**
 2. No **(CONTINUE TO B5)**
- B5. What method did you (or your preparer) use to prepare your 2009 federal tax return?
1. On a computer, using purchased tax software (for example, TurboTax or TaxACT)
 2. You went to IRS.gov, found a Free File company and used their tax software (Traditional Free File)
 3. You went to IRS.gov and used Free File Fillable Forms - filled in blank tax forms online without using tax software
A volunteer at a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site prepared your taxes on a computer
 4. Not sure, prepared by someone else
 5. Other
- B6. How did you learn about e-filing?
1. IRS Website
 2. Friend
 3. Family member
 4. Advertisement
 5. Paid practitioner
 6. Other (specify)

Preparing Return

- E1. Did you need to contact the IRS for any reason when you (or your preparer) were preparing your 2009 return?
1. Yes **(CONTINUE TO E2)**
 2. No **(SKIP TO INTRO BEFORE E15)**

ONLY ASK E2 IF E1= 1 YES ELSE SKIP TO INTRO BEFORE E15

- E2. What was your main reason for contacting the IRS during tax preparation?
1. To get a form or publication
 2. Tax law information
 3. Information about how to obtain a tax ID
 4. Questions about filing this year's return
 5. Payment information
 6. Information from a prior year's tax return
 7. Other, specify
- E3. What method did you use when you first contacted the IRS for this reason? (CHOOSE ONE)

1. Called IRS Toll-Free line **(ASK E4-8)**
2. Called local IRS office **(ASK E4-8)**
3. Visited the IRS.gov website **(ASK E9-10)**
4. Visited an IRS Office (Taxpayer Assistance Center, or walk-in center) **(ASK E4-8)**
5. Sent a letter to the IRS **(ASK E11-12)**
6. Emailed the IRS **(ASK E11-12)**
7. Don't remember **(SKIP TO E13)**

ONLY ASK E4-E8 IF E3=1 CALLED IRS TOLL FREE LINE, 2 CALLED LOCAL IRS OFFICE or 4 VISITED IRS OFFICE THEN SKIP TO E13

- E4. Thinking about the IRS representative who you first contacted for this issue prior to filing your tax return, please rate their availability. Use a 10-point scale where "1" means "not very available" and "10" means "very available."

[RECORD NUMBER 1-10]

DK
REF

- E5. How courteous was IRS representative with whom you first had contact for this issue? Please rate them on their courteousness using a 10-point scale on which "1" means "not at all courteous" and "10" means "very courteous."

[RECORD NUMBER 1-10]

DK
REF

- E6. How knowledgeable was the IRS representative about tax preparation? Using a 10-point scale on which "1" means "not at all knowledgeable" and "10" means "very knowledgeable," how knowledgeable were IRS personnel?

[RECORD NUMBER 1-10]

DK
REF

- E7. How clearly did the IRS representative communicate with you about tax preparation? Please use a 10-point scale where "1" means "not very clearly" and "10" means "very clearly."

[RECORD NUMBER 1-10]

DK
REF

- E8. Did the IRS representative provide you with the assistance you needed to resolve your main issue during that first contact?

1. Yes (SKIP TO INTRO BEFORE E15)
2. No (CONTINUE TO E8.1)

ONLY ASK E8.1 IF EX= 2 (NO) ELSE GO TO INTRO BEFORE E15

- E8.1 About how many times did you contact the IRS before you received the assistance you needed to resolve your issue?

[RECORD NUMBER]

Still Not Resolved

GO TO E14.2 IF E8.1 > 1 ELSE CONTINUE TO INTRO BEFORE E15

ONLY ASK E9-10 IF E3=3 VISITED IRS.GOV WEBSITE THEN SKIP TO E13

- E9. How easy was it to find the information you needed to resolve your main issue during tax preparation on the IRS website. Please use a 10-point scale where “1” means “not very easy” and “10” means “very easy.”

[RECORD NUMBER 1-10]

DK

REF

- E10. How clear and understandable was the information you found on the IRS website during tax preparation. Please use a 10-point scale where “1” means “not very clear and understandable” and “10” means “very clear and understandable.”

[RECORD NUMBER 1-10]

DK

REF

ONLY ASK E11-12 IF E3=5, 6 THEN CONTINUE TO E13

- E11. How timely was the response from the IRS to your email or letter you sent *prior to filing* your tax return (during tax preparation)? Please use a 10-point scale where “1” is “not very timely” and “10” is “very timely.”

[RECORD NUMBER 1-10]

DK

REF

- E12. How clear and understandable was the response from the IRS? Please use a 10-point scale where “1” means “not very clear and understandable” and “10” means “very clear and understandable.”

[RECORD NUMBER 1-10]

DK

REF

- E13. Did the IRS provide you with the assistance you needed to resolve your main issue during that first contact?

1. Yes (**SKIP TO E16**)
2. No (**CONTINUE TO E14.1**)

ONLY ASK E14.1 IF E13= 2 NO ELSE GO TO INTRO BEFORE E15

- E14.1 About how many times did you contact the IRS before you received the assistance you needed to resolve your issue?

[RECORD NUMBER]

Still Not Resolved

ONLY ASK E14.2 IF E14.1 > 1 ELSE CONTINUE TO E15

E14.2. What other methods did you use to contact the IRS after your first contact? (Select all that apply.)

1. Called IRS Toll-Free line
2. Called local IRS office
3. Visited the IRS.gov website
4. Visited an IRS Office (Taxpayer Assistance Center, or walk-in center)
5. Sent a letter to the IRS
6. Emailed the IRS
7. Don't remember
8. None/No other methods

Filing

The next questions are about your filing your tax return.

And next, considering the filing process...

E15. How easy was the filing process? Using a 10-point scale on which "1" means "very difficult" and "10" means "very easy," how difficult or easy was the filing process?

[RECORD NUMBER 1-10]

DK

REF

E16. At the time you filed, did you anticipate having a balance due from your return or having a refund owed to you?

1. Thought I would have a balance due.
2. Thought I would receive a refund.
3. Did not know what to expect.
4. Don't remember
5. Refuse to answer

E17. After you filed your return, did you have a refund owed, a balance due, or neither?

1. Owed a refund (**CONTINUE TO E18**)
2. Balance due (**SKIP TO E21**)
3. Neither (**SKIP TO E24**)
4. Don't know (**SKIP TO E24**)
5. Refused to answer (**SKIP TO E24**)

ONLY ASK E18 IF E17=1 OWED A REFUND

E18. Did you choose to use direct deposit if your return indicated that a refund was owed to you?

1. Yes (**ASK E19-20**)
2. No (**SKIP TO E24**)
3. Don't Know (**SKIP TO E24**)

IF E18=1 YES ASK E19-20 THEN SKIP TO E24

E19. Please rate the timeliness of receiving the direct deposit. Use a 10-point scale where “1” means “not very timely” and “10” means “very timely.”

[RECORD NUMBER 1-10]

DK

REF

E20. Please rate the ease of using direct deposit for your IRS refund. Use a 10-point scale where “1” means “not very easy to use” and “10” means “very easy to use.”

[RECORD NUMBER 1-10]

DK

REF

ONLY ASK E21-E23 IF E17=2 BALANCE DUE

E21. Did you choose to use direct debit if you had a balance due from your return?

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

E22. Please rate the timeliness of having the direct debit taken from your account. Use a 10-point scale where “1” means “not very timely” and “10” means “very timely.”

[RECORD NUMBER 1-10]

DK

REF

E23. Please rate the ease of using direct debit to make your payment to the IRS. Use a 10-point scale where “1” means “not very easy to use” and “10” means “very easy to use.”

[RECORD NUMBER 1-10]

DK

REF

E24. Did you receive acknowledgement of receipt of your federal tax return after you filed?

1. Yes **(CONTINUE TO E25)**
2. No **(SKIP TO INTRO BEFORE E26)**
3. Don't Know **(SKIP TO INTRO BEFORE E26)**

IF E24=1 YES ASK E25

E25. How long (days) did it take you to receive acknowledgement of receipt of your federal tax return after filing?

[RECORD NUMBER]

DK

Never received one

Post-filing

The next few questions are about any contact you may have had with the IRS after the time you filed your 2009 federal tax return.

- E26. Have you contacted the IRS after filing your 2009 federal tax return? **(NOTE TO INTERVIEWER: Don't count acknowledgement of return receipt).**
1. Yes **(CONTINUE TO E27)**
 2. No **(SKIP TO E41)**
 3. Don't Know **(SKIP TO E41)**
- E27. What method did you use to contact the IRS after filing your 2009 return? (CHOOSE ONE)
1. Called IRS Toll-Free line **(ASK E29-E33)**
 2. Called local IRS office **(ASK E29-E33)**
 3. Visited the IRS.gov website **(ASK E34-E35)**
 4. Visited an IRS Office (Taxpayer Assistance Center, or walk-in center) **(ASK E29-E33)**
 5. Sent a letter to the IRS **(ASK E36-E37)**
 6. Emailed the IRS **(ASK E36-E37)**
 7. Don't remember **(SKIP TO E38)**
- E28. About what issue did you contact the IRS? **(NOTE TO INTERVIEW DO NOT READ LIST. CODE RESPONSE – ACCEPT ONE)**
1. Where is my Refund
 2. IRS Notice or Letter
 3. Set up an Installment Agreement
 4. Make a Payment
 5. Audit
 6. Tax Law Question
 7. Lien/Levy
 8. Copy of Prior Year Return/Transcript
 9. Amendment
 10. Identity Theft or Fraud
 11. Offer in Compromise
 12. Make a complaint regarding the IRS
 13. Other (specify)

ONLY ASK E29-E33 IF E27=1 CALLED IRS TOLL FREE LINE, 2 CALLED LOCAL IRS OFFICE or 4 VISITED AN IRS OFFICE THEN SKIP TO E38

- E29. Thinking about the IRS representative who you contacted for information after filing your 2009 return, please rate their availability. Use a 10-point scale where "1" means "not very available" and "10" means "very available."

[RECORD NUMBER 1-10]

DK

REF

E30. How courteous was IRS representative with whom you had contact after filing your 2009 return? Please rate them on their courteousness using a 10-point scale on which “1” means “not at all courteous” and “10” means “very courteous.”

[RECORD NUMBER 1-10]

DK

REF

E31. How knowledgeable was the IRS representative with whom you had contact after filing your 2009 return? Using a 10-point scale on which “1” means “not at all knowledgeable” and “10” means “very knowledgeable,” how knowledgeable were IRS personnel?

[RECORD NUMBER 1-10]

DK

REF

E32. How clearly did the IRS representative with whom you had contact after filing your 2009 return communicate with you? Please use a 10-point scale where “1” means “not very clearly” and “10” means “very clearly.”

[RECORD NUMBER 1-10]

DK

REF

E33. Consider replacing E33 with: Did the IRS representative provide you with the assistance you needed to resolve your main issue during that first contact?

1. Yes (SKIP TO INTRO BEFORE E15)

2. No (CONTINUE TO E8.1)

ONLY ASK E34-E35 IF E27=3 VISITED IRS.GOV WEBSITE THEN SKIP TO E38

E34. How easy was it to find the information you needed after you filed on the IRS website. Please use a 10-point scale where “1” means “not very easy” and “10” means “very easy.”

[RECORD NUMBER 1-10]

DK

REF

E35. How clear and understandable was the information you found after filing on the IRS website. Please use a 10-point scale where “1” means “not very clear and understandable” and “10” means “very clear and understandable.”

[RECORD NUMBER 1-10]

DK

REF

ONLY ASK E36-37 IF E27=5 SENT A LETTER TO IRS, 6 EMAILED IRS THEN CONTINUE TO E38

E36. How timely was the response from the IRS to your email or letter you sent after you filed your return? Please use a 10-point scale where “1” is “not very timely” and “10” is “very timely.”

[RECORD NUMBER 1-10]
DK
REF

- E37. How clear and understandable was the response from the IRS. Please use a 10-point scale where "1" means "not very clear and understandable" and "10" means "very clear and understandable."

[RECORD NUMBER 1-10]
DK
REF

- E38. Did the IRS provide you with the assistance you needed to resolve your post-filing issue?
1. Yes (**SKIP TO E40**)
 2. No (**CONTINUE TO E39**)

If E38= 2 NO ASK E39 ELSE SKIP TO E40

- E39. About how many times did you contact the IRS before you received the assistance you needed to resolve your post-filing issue?

[RECORD NUMBER]
Still Not Resolved

- E40. Using a 10 point scale on which "1" means "very dissatisfied" and 10 means "very satisfied," how satisfied were you with the resolution of your post-filing contacts with the IRS?

[RECORD NUMBER 1-10]
DK
REF

ACSI

Satisfaction includes many things. Let's move on and talk about your overall satisfaction with the IRS filing process.

- E41. First, please consider all your experiences to date with the IRS tax filing process. Using a 10 point scale on which "1" means "very dissatisfied" and 10 means "very satisfied," how satisfied are you with the IRS tax filing process?

[RECORD NUMBER 1-10]
DK
REF

- E42. Considering all of your expectations, to what extent has the IRS tax filing process fallen short of your expectations or exceeded your expectations? Using a 10 point scale on which "1" now means "falls short of your expectations" and "10" means "exceeds your

expectations," to what extent has the IRS tax filing process fallen short of or exceeded your expectations?

[RECORD NUMBER 1-10]

DK

REF

- E43. Forget the IRS for a moment. Now, I want you to imagine an ideal electronic filing process for tax returns. (PAUSE) How well do you think the IRS program compares with that ideal process? Please use a 10-point scale on which "1" means "not very close to the ideal," and "10" means "very close to the ideal."

[RECORD NUMBER 1-10]

DK

REF

Compliance

- E44. Did you file your 2009 tax return by the due date of April 15th?

1. Yes
2. No
3. Don't Know
4. Refuse to answer

- E45. If YES AND BALANCE DUE, did you pay the full balance that was due on time or after the due date?

1. On time
2. Late
3. Don't know
4. Refuse to answer

- E46. If LATE, did you set up a payment plan or installment agreement to pay your balance due?

1. Yes
2. No
3. Don't know
4. Refuse to answer

- E47. If NO, why were you unable to file your 2009 tax return **on time**? (Select all that apply)

1. I was waiting on tax documents
2. I procrastinated
3. I forgot
4. I didn't know what to do
5. I received bad advice
6. Death or serious illness (taxpayer or taxpayer's immediate family member)
7. I didn't think I had to file
8. I was on active duty for the military
9. My tax records/documents were unavailable/destroyed/lost
10. I was afraid of incorrectly preparing my return
11. I could not get help from the IRS to prepare my return

12. Refuse to answer
13. Other, specify

E48. If NO, did you apply for an extension to file your 2009 tax return late?

1. Yes
2. No
3. Don't know
4. Refuse to answer

E49. If NO and BALANCE DUE, did you set up a payment plan or installment agreement to pay your balance due?

1. Yes
2. No
3. Don't know
4. Refuse to answer

The following questions are about your confidence in certain aspects of your 2009 tax return. Please rate **your** confidence when you filed your return whether you or a tax professional prepared your return. Please rate how confident you were in the following aspects. Use a 10-point scale where "1" means "not at all confident" and "10" means "very confident."

E50. The return I filed was accurate.

E51. The income I reported was accurate.

E52. The deductions and/or credits I claimed were accurate.

E53. The amount of tax I paid was accurate.

E54. I paid the right amount of taxes under the law, i.e., I have gotten full advantage of all tax law, resulting in the maximum refund check and/or minimum amount of additional tax owed.

Demographics

Now, I have a few final questions that will help us in grouping your responses with others that are similar to you.

D1. What is your age, please?

1. 18 to 24
2. 25 to 34
3. 35 to 44
4. 45 to 54
5. 55 to 64
6. 65 to 74
7. 75 to 84
8. 85 years and over
9. Don't Know
10. REFUSED

D2. Which of the following describes the highest level of education that you have attained? **(Stop when the highest level is reached).**

1. Less than 9th grade
2. 9th grade to 12th grade, no diploma
3. High school graduate (or GED)
4. Some technical or 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

D3. Do you consider your race(s) as:

1. White
2. Black or African American
3. American Indian or Alaska Native
4. Asian
5. Native Hawaiian or other Pacific Islander
6. Other race
7. Don't Know
8. REFUSED

D4. Are you of Hispanic, Latino or Spanish origin?

1. Yes
2. No
3. Don't Know
4. REFUSED

D5. What was your total family income in [YEAR] before taxes? **(Stop reading when the income level is reached).**

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 \$1,000,000
11. \$1,000,000 or more
12. Don't Know
13. Refused

D6. Do you access the internet access at home, work, school, or other place?

1. Yes
2. No

D7. Gender (**by interviewer judgment/observation**)

1. Male
2. Female
3. Unknown

THOSE ARE ALL OF THE QUESTIONS I HAVE FOR YOU. THANK YOU VERY MUCH FOR YOUR TIME. HAVE A GOOD DAY.

END INTERVIEW

B1. Paper Filers Survey

Status

S1. With your 2009 tax return you filed this year, did you include a Schedule C (for any individual business/sole proprietor income) or Schedule F (for any individual farm income)? (Business income or farm income does not include any income from a corporation or partnership)

1. Yes, Schedule C
2. Yes, Schedule F
3. Yes, Both Schedule C and F
4. No

DK
REF

S2. Which of the following is the filing status you used on your federal tax return?

1. Single
2. Married, filing jointly
3. Married, filing separately
4. Head of household (single with dependent or child)
5. Qualifying widow(er) with dependent child
6. Don't Know

Background

B1. To begin, which of the following forms did you use when filing your 2009 tax return to the Internal Revenue Service?

1. 1040 EZ (short form)
2. 1040 (long form)
3. 1040 A

B2. Are you aware that you can file your federal tax return electronically?

1. Yes
2. No

B3. In the past 12 months have you contacted any of the following resources for information about filing?

1. The IRS **(SKIP TO B5)**
2. Other source (e.g. preparer, friend, coworker, etc.) **(CONTINUE TO B4)**
3. Did not contact anyone about filing **(SKIP TO B5)**

ONLY ASK B4 IF B3= 2 OTHER SOURCE

- B4. What is the main reason you used a non-IRS source?
1. It's the most reliable source
 2. It's the one you trust the most
 3. It's the easiest source to access
 4. It's the source you are most comfortable with
 5. It's the source with the greatest accuracy
 6. It's the quickest source to get what you need
 7. Other (specify)
- B5. Did you use a paid practitioner such as an income tax preparation service, an accountant or an attorney to prepare your 2009 federal tax return?
1. Yes (**SKIP TO B7**)
 2. No (**CONTINUE TO B6**)
- B6. What method did you (or your preparer) use to *prepare* your 2009 federal tax return?
1. By hand, using paper IRS tax forms
 2. By computer using tax preparation software like TurboTax or TaxAct
 3. By computer using IRS Fillable Forms
 4. By computer using tax preparation software at a VITA site (or other assistance center)
 5. Both by hand and using purchased tax software like TurboTax or TaxAct
 6. Not sure, prepared by someone else
 7. Other
- B7. What was the main reason your return was not filed electronically?
1. Like paper filing
 2. Cost
 3. Don't trust e-filing/security of sending personal information online
 4. The option was not offered to me
 5. No internet access
 6. Did not know about it/never thought about it
 7. Too hard/complex
 8. Other (specify)

Preparing Return

- P1. Did you need to contact the IRS for any reason when you (or your preparer) were preparing your 2009 return?
1. Yes (**CONTINUE TO P2**)
 2. No (**SKIP TO INTRO BEFORE P15**)

If P1= 1 YES, ASK P2 ELSE SKIP TO INRO BEFORE P15

P2. What was your main reason for contacting the IRS during tax preparation?

1. To get a form or publication
2. Tax law information
3. Information about how to obtain a tax ID
4. Questions about filing this year's return
5. Payment information
6. Information from a prior year's tax return
7. Other (specify)

P3. What method did you use when you first contacted the IRS for this reason? (CHOOSE ONE)

1. Called IRS Toll-Free line **(ASK P4-8)**
2. Called local IRS office **(ASK P4-8)**
3. Visited the IRS.gov website **(ASK P4-8)**
4. Visited an IRS Office (Taxpayer Assistance Center, or walk-in center) **(ASK P4-8)**
5. Sent a letter to the IRS **(ASK P4-8)**
6. Emailed the IRS **(ASK P4-8)**
7. Don't remember **(SKIP TO P13)**

ONLY ASK P4-P8 IF P3=1 CALLED IRS TOLLFREE LINE, 2 CALLED IRS LOCAL OFFICE or 4 VISITED AN IRS OFFICE THEN SKIP TO P13

P4. Thinking about the IRS representative who you first contacted for this issue information prior to filing your tax return, please rate their availability. Use a 10-point scale where "1" means "not very available" and "10" means "very available."

[RECORD NUMBER 1-10]
DK
REF

P5. How courteous was IRS representative with whom you first had contact for this issue? Please rate them on their courteousness using a 10-point scale on which "1" means "not at all courteous" and "10" means "very courteous."

[RECORD NUMBER 1-10]
DK
REF

P6. How knowledgeable was the IRS representative about tax preparation? Using a 10-point scale on which "1" means "not at all knowledgeable" and "10" means "very knowledgeable," how knowledgeable were IRS personnel?

[RECORD NUMBER 1-10]
DK
REF

P7. How clearly did the IRS representative communicate with you about tax preparation? Please use a 10-point scale where "1" means "not very clearly" and "10" means "very clearly."

[RECORD NUMBER 1-10]
DK
REF

P8. Consider replacing P8 with: did the IRS representative provide you with the assistance you needed to resolve your main issue during that first contact?

1. Yes (SKIP TO INTRO BEFORE P15)
2. No (CONTINUE TO P8.1)

ONLY ASK E8.1 IF EX= 2 (NO) ELSE GO TO INTRO BEFORE E15

P8.1 About how many times did you contact the IRS before you received the assistance you needed to resolve your issue?

[RECORD NUMBER]
Still Not Resolved

GO TO P14.2 IF P8.1 > 1 ELSE CONTINUE TO INTRO BEFORE E15

ONLY ASK P9-10 IF P3=3 VISITED IRS.GOV WEBSITE THEN SKIP TO P13

P9. How easy was it to find the information you needed to resolve your main issue during tax preparation on the IRS website. Please use a 10-point scale where "1" means "not very easy" and "10" means "very easy."

[RECORD NUMBER 1-10]
DK
REF

P10. How clear and understandable was the information you found on the IRS website during tax preparation. Please use a 10-point scale where "1" means "not very clear and understandable" and "10" means "very clear and understandable."

[RECORD NUMBER 1-10]
DK
REF

ONLY ASK P11-12 IF P3=5 SENT A LETTER TO THE IRS, 6 EMAILED THE IRS THEN CONTINUE TO P13

P11. How timely was the response from the IRS to your email or letter you sent *prior to filing* your tax return (during tax preparation)? Please use a 10-point scale where "1" is "not very timely" and "10" is "very timely."

[RECORD NUMBER 1-10]
DK
REF

P12. How clear and understandable was the response from the IRS? Please use a 10-point scale where “1” means “not very clear and understandable” and “10” means “very clear and understandable.”

[RECORD NUMBER 1-10]

DK

REF

P13. Did the IRS provide you with the assistance you needed to resolve your main issue during that first contact?

1. Yes (**SKIP TO INTRO BEFORE P15**)
2. No (**CONTINUE TO P14.1**)

If P13= 2 NO ASK P14.1 ELSE GO TO INTRO BEFORE P15

P14.1 About how many times did you contact the IRS before you received the assistance you needed to resolve your issue?

[RECORD NUMBER]

Still Not Resolved

ONLY ASK P14.2 IF P14.1 > 1

P14.2. What other methods did you use to contact the IRS after your first contact? (Select all that apply.)

1. Called IRS Toll-Free line
2. Called local IRS office
3. Visited the IRS.gov website
4. Visited an IRS Office (Taxpayer Assistance Center, or walk-in center)
5. Sent a letter to the IRS
6. Emailed the IRS
7. Don't remember
8. None/No other methods

Filing

The next questions are about your filing your tax return.

P15. How easy was the filing process? Using a 10-point scale on which “1” means “very difficult” and “10” means “very easy,” how difficult or easy was the filing process?

[RECORD NUMBER 1-10]

DK

REF

P16. At the time you filed, did you anticipate having a balance due from your return or having a refund owed to you?

1. Thought I would have a balance due.
2. Thought I would receive a refund.
3. Did not know what to expect.
4. Don't remember
5. Refuse to answer

P17. After you filed your return, did you have a refund owed, a balance due, or neither?

1. Owed a refund (**CONTINUE TO P18**)
2. Balance due (**SKIP TO P21**)
3. Neither (**SKIP TO INTRO BEFORE P24**)
4. Don't know (**SKIP TO INTRO BEFORE P24**)
5. Refused to answer (**SKIP TO INTRO BEFORE P24**)

ONLY ASK P18 IF P17=1 OWED A REFUND

P18. Did you choose to use direct deposit if your return indicated that a refund was owed to you?

1. Yes (**ASK P19-20**)
2. No (**SKIP TO INTRO BEFORE P24**)
3. Don't Know (**SKIP TO INTRO BEFORE P24**)

ONLY ASK P19-20 IF P18=1 YES THEN SKIP TO INTRO BEFORE P24

P19. Please rate the timeliness of receiving the direct deposit. Use a 10-point scale where "1" means "not very timely" and "10" means "very timely."

[RECORD NUMBER 1-10]
DK
REF

P20. Please rate the ease of using direct deposit for your IRS refund. Use a 10-point scale where "1" means "not very easy to use" and "10" means "very easy to use."

[RECORD NUMBER 1-10]
DK
REF

ONLY ASK P21-23 IF P17=2 BALANCE DUE THEN CONTINUE TO P24

P21. Did you choose to use direct debit if you had a balance due from your return?

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

P22. Please rate the timeliness of having the direct debit taken from your account. Use a 10-point scale where "1" means "not very timely" and "10" means "very timely."

[RECORD NUMBER 1-10]
DK
REF

- P23. Please rate the ease of using direct debit to make your payment to the IRS. Use a 10-point scale where "1" means "not very easy to use" and "10" means "very easy to use."

[RECORD NUMBER 1-10]
DK
REF

Post-filing

The next few questions are about any contact you may have had with the IRS after the time you filed your 2009 federal tax return.

- P24. Have you contacted the IRS after filing your 2009 federal tax return? (**NOTE TO INTERVIEWER: Don't count acknowledgement of return receipt.**)
1. Yes (**CONTINUE TO P25**)
 2. No (**SKIP TO INTRO BEFORE P39**)
 3. Don't Know (**SKIP TO INTRO BEFORE P39**)
- P25. What method did you use to contact the IRS after filing your 2009 return? (CHOOSE ONE)
1. Called IRS Toll-Free line (**ASK P27-P31**)
 2. Called local IRS office (**ASK P27-P31**)
 3. Visited the IRS.gov website (**ASK P32-P33**)
 4. Visited an IRS Office (Taxpayer Assistance Center, or walk-in center) (**ASK P27-P31**)
 5. Sent a letter to the IRS (**ASK P34-P35**)
 6. Emailed the IRS (**ASK P34-P35**)
 7. Don't remember (**SKIP TO P36**)
- P26. About what issue did you contact the IRS? (**NOTE TO INTERVIEW DO NOT READ LIST. CODE RESPONSE – ACCEPT ONE**)
1. Where is my Refund
 2. IRS Notice or Letter
 3. Set up an Installment Agreement
 4. Make a Payment
 5. Audit
 6. Tax Law Question
 7. Lien/Levy
 8. Copy of Prior Year Return/Transcript
 9. Amendment
 10. Identity Theft or Fraud
 11. Offer in Compromise
 12. Make a complaint regarding the IRS
 13. Other (specify)

**ONLY ASK P27-P31 IF P25=1 CALLED IRS TOLLFREE LINE, 2 CALLED LOCAL IRS OFFICE
or 4 VISITED AN IRS OFFICE THEN SKIP TO P36**

P27. Thinking about the IRS representative who you contacted for information after filing your 2009 return, please rate their availability. Use a 10-point scale where "1" means "not very available" and "10" means "very available."

[RECORD NUMBER 1-10]
DK
REF

P28. How courteous was IRS representative with whom you had contact after filing your 2009 return? Please rate them on their courteousness using a 10-point scale on which "1" means "not at all courteous" and "10" means "very courteous."

[RECORD NUMBER 1-10]
DK
REF

P29. How knowledgeable was the IRS representative with whom you had contact after filing your 2009 return? Using a 10-point scale on which "1" means "not at all knowledgeable" and "10" means "very knowledgeable," how knowledgeable were IRS personnel?

[RECORD NUMBER 1-10]
DK
REF

P30. How clearly did the IRS representative with whom you had contact after filing your 2009 return communicate with you? Please use a 10-point scale where "1" means "not very clearly" and "10" means "very clearly."

[RECORD NUMBER 1-10]
DK
REF

P31. Consider replacing P31 with: Did the IRS representative provide you with the assistance you needed to resolve your main issue during that first contact?

1. Yes (SKIP TO INTRO BEFORE P15)
2. No (CONTINUE TO P8.1)

ONLY ASK P32-33 IF P25=3 VISITED THE IRS.GOV WEBSITE THEN SKIP TO P36

P32. How easy was it to find the information you needed after you filed on the IRS website. Please use a 10-point scale where "1" means "not very easy" and "10" means "very easy."

[RECORD NUMBER 1-10]
DK
REF

P33. How clear and understandable was the information you found after filing on the IRS website. Please use a 10-point scale where “1” means “not very clear and understandable” and “10” means “very clear and understandable.”

[RECORD NUMBER 1-10]

DK

REF

ONLY ASK P34-35 IF P25=5 SENT A LETTER TO IRS, 6 EMAILED IRS THEN CONTINUE TO P36

P34. How timely was the response from the IRS to your email or letter you sent after you filed your return? Please use a 10-point scale where “1” is “not very timely” and “10” is “very timely.”

[RECORD NUMBER 1-10]

DK

REF

P35. How clear and understandable was the response from the IRS. Please use a 10-point scale where “1” means “not very clear and understandable” and “10” means “very clear and understandable.”

[RECORD NUMBER 1-10]

DK

REF

P36. Did the IRS provide you with the assistance you needed to resolve your post-filing issue?

1. Yes (**SKIP TO P38**)
2. No (**CONTINUE TO P37**)

If P36= 2 NO ASK P37 ELSE SKIP TO P38

P37. About how many times did you contact the IRS before you received the assistance you needed to resolve your post-filing issue?

[RECORD NUMBER]

Still Not Resolved

P38. Using a 10 point scale on which “1” means “very dissatisfied” and 10 means “very satisfied,” how satisfied were you with the resolution of your post-filing contacts with the IRS?

[RECORD NUMBER 1-10]

DK

REF

ACSI

Satisfaction includes many things. Let's move on and talk about your overall satisfaction with the IRS filing process.

- P39. First, please consider all your experiences to date with the IRS tax filing process. Using a 10 point scale on which "1" means "very dissatisfied" and 10 means "very satisfied," how satisfied are you with the IRS tax filing process?

[RECORD NUMBER 1-10]

DK
REF

- P40. Considering all of your expectations, to what extent has the IRS tax filing process fallen short of your expectations or exceeded your expectations? Using a 10 point scale on which "1" now means "falls short of your expectations" and "10" means "exceeds your expectations," to what extent has the IRS tax filing process fallen short of or exceeded your expectations?

[RECORD NUMBER 1-10]

DK
REF

- P41. Forget the IRS for a moment. Now, I want you to imagine an ideal filing process for tax returns. (PAUSE) How well do you think the IRS program compares with that ideal process? Please use a 10-point scale on which "1" means "not very close to the ideal," and "10" means "very close to the ideal."

[RECORD NUMBER 1-10]

DK
REF

Compliance

- P42. Did you file your 2009 tax return by the due date of April 15th?

1. Yes
2. No
3. Don't Know
4. Refuse to answer

- P43. If YES AND BALANCE DUE, did you pay the full balance that was due on time or after the due date?

1. On time
2. Late
3. Don't know
4. Refuse to answer

- P44. If LATE, did you set up a payment plan or installment agreement to pay your balance due?

1. Yes
2. No
3. Don't know
4. Refuse to answer

P45. If NO, why were you unable to file your 2009 tax return on time? (Select all that apply)

1. I was waiting on tax documents
2. I procrastinated
3. I forgot
4. I didn't know what to do
5. I received bad advice
6. Death or serious illness (taxpayer or taxpayer's immediate family member)
7. I didn't think I had to file
8. I was on active duty for the military
9. My tax records/documents were unavailable/destroyed/lost
10. I was afraid of incorrectly preparing my return
11. I could not get help from the IRS to prepare my return
12. Refuse to answer
13. Other, specify

P46. If NO, did you apply for an extension to file your 2009 tax return late?

1. Yes
2. No
3. Don't know
4. Refuse to answer

P47. If NO and BALANCE DUE, did you set up a payment plan or installment agreement to pay your balance due?

1. Yes
2. No
3. Don't know
4. Refuse to answer

The following questions are about your confidence in certain aspects of your 2009 tax return. Please rate your confidence when you filed your return whether you or a tax professional prepared your return. Please rate how confident you were in the following aspects. Use a 10-point scale where "1" means "not at all confident" and "10" means "very confident."

P48. The return I filed was accurate.

P49. The income I reported was accurate.

P50. The deductions and/or credits I claimed were accurate.

P51. The amount of tax I paid was accurate.

P52. I paid the right amount of taxes under the law, i.e., I have gotten full advantage of all tax law, resulting in the maximum refund check and/or minimum amount of additional tax owed.

Demographics

Now, I have a few final questions that will help us in grouping your responses with others that are similar to you.

D1. What is your age, please?

1. 18 to 24
2. 25 to 34

3. 35 to 44
4. 45 to 54
5. 55 to 64
6. 65 to 74
7. 75 to 84
8. 85 years and over
9. Don't Know
10. REFUSED

D2. Which of the following describes the highest level of education that you have attained? **(Stop when the highest level is reached).**

1. Less than 9th grade
2. 9th grade to 12th grade, no diploma
3. High school graduate (or GED)
4. Some technical or 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

D3. Do you consider your race(s) as:

1. White
2. Black or African American
3. American Indian or Alaska Native
4. Asian
5. Native Hawaiian or other Pacific Islander
6. Other race
7. Don't Know
8. REFUSED

D4. Are you of Hispanic, Latino or Spanish origin?

1. Yes
2. No
3. Don't Know
4. REFUSED

D5. What was your total family income in [YEAR] before taxes? **(Stop reading when the income level is reached).**

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 \$1,000,000
11. \$1,000,000 or more
12. Don't Know
13. Refused

D6. Do you access the internet access at home, work, school, or other place?

1. Yes
2. No

D7. Gender (**by interviewer judgment/observation**)

1. Male
2. Female
3. Unknown

THOSE ARE ALL OF THE QUESTIONS I HAVE FOR YOU. THANK YOU VERY MUCH FOR YOUR TIME. HAVE A GOOD DAY