

ARRA Questionnaire

OMB #1545-1432

On February 17th, President Obama signed the American Recovery and Reinvestment Act (ARRA). The Internal Revenue Service is trying to determine how to best educate taxpayers on different tax provisions of the ARRA. These Provisions of this act may impact you. This survey is being administered to determine your awareness and knowledge of these key provisions and the potential impact they may have on you. This will help the IRS determine the best ways to provide outreach and education to taxpayers on the provisions of the ARRA.

Your participation is completely voluntary. The survey will take approximately 10 minutes to complete. We are not collecting any personally identifiable information, and your responses will remain anonymous to the IRS.

There are many provisions of the American Recovery and Reinvestment Act of 2009 (ARRA). Please indicate if you are **aware of** the provisions listed below (Please Check all that apply):

- Making Work Pay Credit
- Expansion of First Time Homebuyer Credit
- American Opportunity Credit (Expanded Hope Credit)
- Money Back for New Vehicle Purchases
- Energy Efficiency and Renewable Energy Incentives

Making Work Pay Credit:

How would you rate your current overall understanding of the Making Work Pay credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of who is eligible for the Making Work Pay credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of how qualified taxpayers claim the Making Work Pay credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

Please check all that apply to the Making Work Pay credit:

- Taxpayers who receive a paycheck will automatically receive the Making Work Pay Credit through a reduction of income tax withholding by their employer.
- Pensioners without earned income are eligible for the Making Work Pay Credit
- All taxpayers must complete a new form, Schedule M, to claim the Making Work Pay Credit
- In order to be eligible for the Making Work Pay Credit taxpayers must submit a new Form W-4 to their employers so that their withholding is properly adjusted?

Who should review their federal tax withholding to determine if they are having enough taxes taken out? –Check all that apply

- Married taxpayers where both spouses work
- Single taxpayers with one job
- People claimed as a dependent on another person's tax return
- Taxpayers without a valid social security number
- People with more than one dependent on their tax return
- All taxpayers with earned income

If you determine that you are not having enough withholding taken out of your paycheck, what should you do?

- Call the IRS
- Tell employer
- Submit a revised [Form W-4](#), Employee's Withholding Allowance Certificate, to your employer
- Nothing, you cannot change your withholding

Please check all that apply to you

- I plan on getting more information on the making work pay credit
- I plan on mentioning the making work pay credit to my tax preparer
- I do not qualify for the making work pay credit

- o I qualify for the making work pay credit and do not have to do anything to receive it
- o I will review my federal tax withholdings and change them if necessary

American Opportunity Credit:

How would you rate your current overall understanding of the American Opportunity Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of which expenses qualify for the American Opportunity Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of how qualified taxpayers claim the American Opportunity Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

Select all that apply to the American Opportunity Credit

- o The American Opportunity Credit expands the existing education credit known as the Hope Credit.
- o Taxpayers are only eligible for the American Opportunity Credit during their first two years of college
- o The American Opportunity Credit is temporary – for 2009 and 2010 tax years.
- o Required course materials are NOT qualifying expenses for the American Opportunity Credit

Under the American Recovery and Reinvestment Act which of the following statements, if any, are true?

- Tax free distributions can be made from 529 Plans for internet access
- Students in their first four years of college are eligible for American Opportunity Credit
- Room and board is a qualified expense for the American Opportunity Credit
- Computers have been added as a higher education expense for distributions from 529 plans

Which statements, if any, are true about the American Opportunity Credit?

- The maximum amount of the credit for each student is \$2,500
- Forty percent of the credit is refundable to many taxpayers
- The credit is limited to taxpayers who make less than \$50,000
- The credit is available for students who are in their first four years of college

Please check all that apply to you

- I plan on getting more information on the American Opportunity Credit
- I plan on mentioning the American Opportunity Credit to my tax preparer
- I do not qualify for the American Opportunity Credit
- I qualify for the American Opportunity Credit, but will not claim it
- I qualify for the American Opportunity Credit and will claim it on my next tax return

First time home buyer credit

How would you rate your current overall understanding of the 2009 First Time Homebuyer Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of who qualifies for the 2009 First Time Homebuyer Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of how qualified taxpayers claim the 2009 First Time Homebuyer Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

Select all that apply to the 2009 First-Time Homebuyers Credit

- First time home buyers may qualify for a federal tax credit of up to \$8,000
- Taxpayers can claim the credit on either their 2008 or 2009 federal tax return
- The credit does not have to be repaid as long as you live in your home as your main residence for 36 months
- To qualify, homes must be purchased before December 31, 2009

Who is eligible to take the 2009 First-Time Homebuyers Credit? Select all that apply.

- Taxpayers (including spouse if married) who have never owned a home
- Taxpayers (including spouse if married) who have not owned a home in the last 2 years
- Taxpayers (including spouse if married) who have not owned a home in the last 3 years

How do taxpayers claim the 2009 First-Time Homebuyers Credit?

- To claim the 2009 First-Time Homebuyers Credit, taxpayers **must** itemize their deductions (file a Schedule A)
- To claim the 2009 Residential Energy Property Credit, taxpayers must file Form 5405, First-Time Homebuyer Credit
- No additional forms are need to claim the credit

Please check all that apply to you

- I plan on getting more information on the 2009 First-Time Homebuyer Credit
- I plan on mentioning the 2009 First-Time Homebuyer Credit to my tax preparer
- I have determined that I do not qualify for the 2009 First-Time Homebuyer Credit
- I have determined that I qualify for the 2009 First-Time Homebuyer Credit and will take the credit on my 2009 tax return
- I have determined that I qualify for the 2009 First-Time Homebuyer Credit and will file an amended 2008 tax return to take the credit

New Motor Vehicle Deduction

How would you rate your current overall understanding of the 2009 New Motor Vehicle Deduction?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of how qualified taxpayers claim the 2009 New Motor Vehicle Deduction?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

Select all that apply to the 2009 New Motor Vehicle Deduction

- The 2009 New Motor Vehicle Deduction allows taxpayers to take a deduction for state and local sales and excise taxes paid on the purchase of new vehicles.
- The New Motor Vehicle Deduction only applies to cars with gas mileage over 35 miles per gallon.
- Both new and used vehicles qualify for the 2009 New Motor Vehicle Deduction
- The 2009 New Motor Vehicle Deduction applies to cars bought between February 17, 2009 and December 31, 2009

How do taxpayers claim the 2009 New Motor Vehicle Deduction?

- To claim the 2009 New Motor Vehicle Deduction, taxpayers **must** itemize their deductions (file a Schedule A)
- To claim the 2009 New Motor Vehicle Deduction, taxpayers **must** take the standard deduction
- The 2009 New Motor Vehicle Deduction can be claimed by taxpayers who take the standard deduction and those that itemize.

Please check all that apply to you

- I plan on getting more information on the 2009 New Motor Vehicle Deduction

- I plan on mentioning the 2009 New Motor Vehicle Deduction to my tax preparer
- I have determined that I do not and will not qualify for the 2009 New Motor Vehicle Deduction
- I have determined that I have made or will make a qualified purchase and will claim the 2009 New Motor Vehicle Deduction

Residential Energy Property Credit

How would you rate your current overall understanding of the 2009 Residential Energy Property Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of which expenses qualify for the 2009 Residential Energy Property Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

How would you rate your current understanding of how qualified taxpayers claim the 2009 Residential Energy Property Credit?

- 1- Very good
- 2- Good
- 3- Just Fair
- 4- Poor

Select all that apply to the 2009 Residential Energy Property Credit

- The Residential Energy Property Credit applies to taxpayer's principal residence
- Only existing homes qualify for the Residential Energy Property Credit
- Taxpayers can receive a 30 percent tax break of up to \$1,500 for qualified energy efficient improvements
- Changes to the Residential Energy Property Credit are applicable from 2009 forward

What energy efficient improvements qualify for the Residential Energy Property Credit? Check all that apply:

- Insulation materials

- Energy-efficient exterior windows
- Energy-efficient heating and air conditioning systems
- Energy-efficient light bulbs

How do taxpayers claim the 2009 Residential Energy Property Credit?

- To claim the 2009 Residential Energy Property Credit, taxpayers **must** itemize their deductions (file a Schedule A)
- To claim the 2009 Residential Energy Property Credit, taxpayers must file Form 5695, Part II, Residential Energy Credits
- No additional forms are need to claim the credit

Please check all that apply to you

- I plan on getting more information on the 2009 Residential Energy Property Credit
- I plan on mentioning the 2009 Residential Energy Property Credit to my tax preparer
- I have determined that I do not and will not qualify for the 2009 Residential Energy Property Credit
- I have determined that I have made or will make a qualified purchase and will claim the 2009 Residential Energy Property Credit

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. 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 write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washinaton. DC. 20224.

Attachment: SPEC Taxpayer Outreach Questionnaire**Child Tax Credit/EITC****Pre-Presentation Assessment**

We are conducting this survey to assess the effectiveness of our presentation and determine the best ways to provide outreach and education to taxpayers. Your participation is completely voluntary. The survey will take approximately 10 minutes to complete. We are not collecting any personally identifiable information, and your responses will remain anonymous to the IRS.

Please indicate if you are **aware of** the following credits listed below (Please check all that apply):

- Child Tax Credit
- Additional Child Tax Credit
- Earned Income Tax Credit

Please rate your current level of understanding of the Child Tax Credit.

	Very Good	Good	Just Fair	Poor
Rate your current overall understanding of the Child Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rate your current understanding of who is eligible for the Child Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rate your current understanding of how qualified taxpayers claim the Child Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For each of the following statements, please indicate if the statement is True or False

	True	False
The Child Tax Credit is a refundable credit.	<input type="checkbox"/>	<input type="checkbox"/>
The Child Tax Credit is always \$1000 per child.	<input type="checkbox"/>	<input type="checkbox"/>
The child must be under age 17 by Dec. 31 to take the credit.	<input type="checkbox"/>	<input type="checkbox"/>
The child must live with you all year to qualify for the credit.	<input type="checkbox"/>	<input type="checkbox"/>

Please check all that apply to you

- I plan on getting more information on the Child Tax Credit
- I plan on mentioning the Child Tax Credit to my tax preparer
- I do not qualify for the Child Tax Credit
- I will not take any of the above actions

Please rate your current level of understanding of the Additional Child Tax Credit.

	Very Good	Good	Just Fair	Poor
Rate your current overall understanding of the Additional Child Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rate your current understanding of who is eligible for the Additional Child Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rate your current understanding of how qualified taxpayers claim the Additional Child Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

OVER **For each of the following statements, please indicate if the statement is true or false**

	True	False
The Additional Child Tax Credit is a refundable credit.	<input type="checkbox"/>	<input type="checkbox"/>
The Additional Child Tax Credit is for certain individuals who receive less than the full amount of the Child Tax Credit.	<input type="checkbox"/>	<input type="checkbox"/>
You must claim the child as a dependent to get the Additional Child Tax Credit.	<input type="checkbox"/>	<input type="checkbox"/>

Please check all that apply to you

- I plan on getting more information on the Additional Child Tax Credit
- I plan on mentioning the Additional Child Tax Credit to my tax preparer
- I do not qualify for the Additional Child Tax Credit
- I will not take any of the above actions

Please rate your current level of understanding of the Earned Income Tax Credit.

	Very Good	Good	Just Fair	Poor
Rate your current overall understanding of the Earned Income Tax Credit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rate your current understanding of who qualifies for the Earned Income Tax Credit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rate your current understanding of how qualified taxpayers claim the Earned Income Tax Credit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For each of the following statements, please indicate if the statement is true or false

	True	False
The Earned Income Tax Credit is for people who do not earn a high income.	<input type="checkbox"/>	<input type="checkbox"/>
The child must be under 19 at the end of the year to qualify for the EITC.	<input type="checkbox"/>	<input type="checkbox"/>
The child does not need to have a Social Security Number for EITC.	<input type="checkbox"/>	<input type="checkbox"/>
The child must live with the taxpayer in the U.S. for more than half of the year.	<input type="checkbox"/>	<input type="checkbox"/>
The child must be a U.S. citizen to qualify for the credit.	<input type="checkbox"/>	<input type="checkbox"/>

Please check all that apply to you

- I plan on getting more information on the Earned Income Tax Credit
- I plan on mentioning the Earned Income Tax Credit to my tax preparer
- I have determined that I do not qualify for the Earned Income Tax Credit
- I have determined that I qualify for the Earned Income Tax Credit.
- I will not take any of the above actions

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