

**Forrester IRS Taxpayer Segmentation Research
Quantitative Survey: MAIN SURVEY - ONLINE VERSION
For OMB Approval
7-11-11
W&I Taxpayers**

Audience	Sample Size
W&I Taxpayers - ONLINE	N=4000
W&I Taxpayers - PHONE	N=1000
W&I Taxpayers - TOTAL	N=5000

IF QUALIFIED AS W&I OR SELF-EMPLOYED RESPONDENT, CONTINUE FROM SCREENER INVITATION (SEE OTHER DOCUMENT)...

C. General skills/behaviors assessment

In the next few questions, we'd like to understand your comfort level with taxes.

C1. *Not included in W&I version*

C2. In general, how knowledgeable would you say are about US tax laws?

[RECORD NUMBER 1-9]

Not at all knowledgeable 1	2	3	4	5	6	7	8	Extremely Knowledgeable 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C3. How often do you advise others (family, friends, etc.) about taxes?

[RECORD NUMBER 1-9]

Never advise others 1	2	3	4	5	6	7	8	Advise others all the time 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C4. Typically, what sources do you look to for information about US tax laws or information? *Select all that apply.*

[ROTATE]

1. IRS website (IRS.gov)
2. Other, non-IRS website for tax information
3. Internet search

4. Took a formal tax preparation or other tax-related course
5. Tax preparation manual or other tax-related book or guide
6. Commercial tax professional (tax preparer, consultant, or attorney), such as H&R Block, Jackson Hewitt, etc.
7. Independent tax professional (tax preparer, consultant, or attorney)
8. Tax preparation software - e.g., TurboTax, etc.
9. Friend, colleague, or family member
10. Library
11. Other [SPECIFY]

C5. When changes are proposed or made to US tax laws, how much attention do you pay to whether they may or may not impact your personal tax situation?

[RECORD NUMBER 1-9]

Do not pay any attention 1	2	3	4	5	6	7	8	Pay very close attention 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C6. In general, how comfortable would you say you are when it comes to managing your finances (including tasks such as paying bills, budgeting, and managing investments)?

[RECORD NUMBER 1-9]

Not at all comfortable 1	2	3	4	5	6	7	8	Extremely Comfortable 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C7. In general, how frequently do you outsource financial activities other than taxes, such as financial planning, investing, budgeting, accounting, or paying bills? (*By outsource, we mean hire someone else to do this task for you.*)

[RECORD NUMBER 1-9]

NEVER outsource ANY financial activities 1	2	3	4	5	6	7	8	ALWAYS outsource ALL financial activities 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C8. In general, how easy or difficult do you consider activities involved with preparing and filing federal tax returns to be?

[RECORD NUMBER 1-9]

Extremely difficult 1	2	3	4	5	6	7	8	Extremely easy 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C9_wi. You indicated you used the following tax form(s) and schedule(s) for 2010:
[LIST S14B AND S15B RESPONSE(S)].

Were any of the forms or schedules you filled out (or that were filled out for you) new to you this year?

1. Yes
2. No
3. Not sure

C10-12. What is your experience with using the following types of help to prepare and file your federal tax returns? *In each row, select all that apply.*

	1. Use Currently (for 2010)	2. Have used in past	3. Plan to use in future	4. No past or current use, no plans to use in future [EXCLUSIVE]
C10. Tax preparation software (e.g. TurboTax, H&R Block At Home, TaxCut, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C11. Tax professional	<input type="checkbox"/> [PROGRAMMER: AUTOFILL IF S9B=1]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C12. IRS (toll-free customer service line, Taxpayer Assistance Center, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[ASK IF SS9b=1 or C11=1-3 (have used a tax pro)]

C13. You stated earlier that you have used a tax professional in the past, or plan to use one in the future. For what reasons do you use (or plan to use) a tax professional? *Select all that apply.*

1. Because tax forms are difficult to understand
2. Because I don't have time to do my taxes myself
3. Because I've had a past problem with the IRS or taxes, and believe that a tax professional can help me avoid this in the future
4. Because it's easier / more convenient
5. Because I had unusual circumstances or life changes that made a particular return more complex than I am able to handle (i.e., a situation you do not normally deal with, such as unemployment, purchase of a house, manage an estate, etc.)
6. Because I am afraid I will make a mistake
7. Because I believe a tax professional can help me to maximize my deductions
8. Some other reason **[SPECIFY]**

C14. As a general rule, what is your approach to withholding and tax payments?

1. I'd rather withhold a little more in every paycheck and ensure I get a refund when I file my return
2. I'd rather withhold less in every paycheck and pay what taxes I owe when I file my return
3. I adjust my withholding throughout the year in order to ensure I get close to "net-zero" when I file my return (try to withhold exactly as much as you owe)

[ASK IF S15=1 (use itemized deductions)]

C15. As a general rule, how would you characterize your approach when it comes to itemized deductions?

1. Very conservative
2. Somewhat conservative
3. Somewhat aggressive
4. Very aggressive

[ASK IF S14B=8-9 (USE MORE THAN 1040EZ FORM)]

C16. How proactive do you tend to be in planning for and minimizing your tax burden throughout the year, such as by tracking deductible expenses, making purchases to qualify for tax credits or deductions, selling investments to offset capital gains, making charitable donations, etc.?

[RECORD NUMBER 1-9]

Not proactive - I do not pay attention to any of these things									Extremely proactive - do as many of these things as possible
1	2	3	4	5	6	7	8	9	
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[ASK IF C16>4]

C17. Which of the following behaviors describe the ways in which you are proactive in planning for and minimizing your tax burden? *(Select all that apply)*

1. ~~[FOR BUSINESS VERSION ONLY Postponing or accelerating income]~~
2. ~~[FOR BUSINESS VERSION ONLY Postponing or accelerating deductions]~~
3. ~~[FOR BUSINESS VERSION ONLY Maximizing depreciation deductions]~~
4. Keep receipts and track expenses for business, medical, home energy upgrades, childcare, sales tax, etc.
5. Make additional contributions to tax-free accounts (retirement, education, etc.)
6. Make additional charitable contributions
7. Make purchases that may qualify for a tax credit
8. Sell investments to offset capital gains
9. Other
10. None of the above **[EXCLUSIVE]**

[PROGRAMMER NOTE: C18-22 (BUSINESS VERSION) CORRESPOND TO W&I SCREENER QUESTIONS S23-27, SO NOT INCLUDED HERE]

C23. To what extent are the following factors a challenge for you when it comes to preparing and filing a tax return?

[PROGRAMMER: RANDOMIZE A-J]									To a very great extent
	Not at all								
	1	2	3	4	5	6	7	8	9
A. Understanding the language and instructions on tax forms	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. Determining whether certain sources of revenue were relevant to the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. Meeting the tax deadline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. Having the money to pay tax due by the deadline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. Getting all your paperwork from employers (W2s, 1099s, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. Understanding what is defined as "income" by the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G. Having multiple sources of income	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. Itemizing deductions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. Having to make estimates (e.g. value of items donated to Goodwill; square footage of home office, etc.) for deductions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
J. Access to the internet [DISPLAY FOR PHONE SURVEY ONLY]	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C24. Assuming you needed to interact with the IRS for some reason, what would be your MOST PREFERRED method of contacting the IRS?

1. By phone
2. Online at the IRS.gov website
3. Email
4. In person at an IRS office or taxpayer assistance center
5. Live chat via the IRS.gov website
6. Other [SPECIFY]

D. EXPERIENTIAL BATTERY: Current tax return assessment

The next several questions are about your most recent tax return.

D1. Thinking about your 2010 federal tax return, how simple or complex would you say it was to prepare and complete?

[RECORD NUMBER 1-9]

Very simple 1	2	3	4	5	6	7	8	Very complex 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D2. How confident are you in the accuracy of your 2010 federal tax return?

[RECORD NUMBER 1-9]

Not at all confident 1	2	3	4	5	6	7	8	Extremely confident 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D3. In your estimation, how likely is it that you will be contacted or questioned by the IRS about your 2010 federal tax return?

[RECORD NUMBER 1-9]

Extremely unlikely 1	2	3	4	5	6	7	8	Extremely likely 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D4. To what extent did you feel any of the following when preparing and completing your 2010 federal tax return?

[PROGRAMMER: RANDOMIZE]	Not at all 1	2	3	4	5	6	7	8	To a very great extent 9
A. Frustrated	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. Anxious	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. Flustered	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. Confident	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. Scared	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. Angry	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G. Resigned	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. Rushed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. Doing my part	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
J. Intimidated	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
K. Prepared	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D6. Did you receive a refund or owe additional money on your 2010 federal tax return?

1. I received a refund
2. I owed additional money
3. Neither - the balance on my 2010 federal tax return was \$0

E. EXPERIENTIAL BATTERY: Battery for those with past problem/notice

The next several questions are about any interactions you may have had with the IRS regarding a past problem or notice. If you have experienced multiple problems or notices, please think about the most recent one.

[ASK IF S24>1 (Has not received a notice in past 3 yrs)]

E1. Have you ever been audited by the IRS?

1. Yes
2. No
3. Not sure

E2. *Not included in W&I version*

[ASK IF S23a=1, S23b=1, S24=1, OR E1=1 (HAD PROBLEM, RECEIVED NOTICE, OR WAS AUDITED); OTHERWISE SKIP TO F1]

E3. How would you characterize the cause of the problem, notice, or audit?

1. Balance due or past due
2. IRS wanted verification of income, or for a credit or deduction taken
3. Return under-reported income, or over-estimated a deduction
4. Deductions were taken that should not have been
5. Funds weren't available to make a full payment on taxes due
6. Simple misunderstanding of procedure or tax code
7. Simple error in addition or subtraction
8. There was a typo, or an undated or unsigned form
9. Missing filing status
10. Missing W-2, 1099, form, schedule, or other information
11. Forms weren't filed on time
12. ~~[DELETE W&I VERSION There was an issue with my business's tax status]~~
13. ~~[DELETED FOR W&I VERSION There was an unexplained adjustment of a tax return or form]~~
14. Other **[SPECIFY]**

E4. Thinking back on the most recent tax return problem, notice, or audit you experienced, how would you rate your level of anxiety immediately after learning of the issue?

[RECORD NUMBER 1-9]

Not at all anxious 1	2	3	4	5	6	7	8	Extremely anxious 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E5. Has this problem or issue been resolved?

1. Yes
2. No

E6. How easy or difficult was it (or has it been so far) to resolve the problem or issue?

[RECORD NUMBER 1-9]

Very difficult 1	2	3	4	5	6	7	8	Very easy 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[ASK IF E5=1]

E7. How would you rate your satisfaction with the resolution you came to with the IRS on this problem or issue?

[RECORD NUMBER 1-9]

Extremely dissatisfied 1	2	3	4	5	6	7	8	Extremely satisfied 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E8. How much time did you spend (or have you spent so far) trying to resolve the issue?

[RECORD NUMBER 1-9]

Very little time 1	2	3	4	5	6	7	8	A great deal of time 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E9. Do you consider the amount of time it has taken (or it is taking) to resolve this problem or issue to be reasonable or appropriate?

[RECORD NUMBER 1-9]

Not at all reasonable 1	2	3	4	5	6	7	8	Extremely reasonable 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E10. Would you say the problem or issue that you experienced was something a lot of people experience, or very few?

1. Almost no one experiences this type of problem or issue
2. Very few people
3. A lot of people
4. Almost everyone, at some or another, experiences this type of problem or issue

F. EXPERIENTIAL BATTERY: For those who have contacted IRS

[ASK IF S26=2-7 OR S26=9-10 (HAD PRIOR CONTACT); OTHERWISE, GO TO G1]

You indicated earlier that you have contacted the IRS in the past three years. For the next several questions, please think about the most recent experience specifically.

[ASK IF E10=1-4 (answered section E about audit)]

F1. Did you contact the IRS specifically regarding the notice you received from the IRS, or was it regarding some other question or issue?

1. I contacted them about the notice
2. I contacted them about some other question or issue
3. Don't know

[ASK IF F1>1]

F2. How would you evaluate your overall experience with interacting with the IRS?

[RECORD NUMBER 1-9]

Extremely negative 1	2	3	4	5	6	7	8	Extremely positive 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

F3. Was the IRS able to resolve your issue or answer your question?

1. Yes
2. No

[ASK IF F3=1]

F4. Was your issue resolved or question answered by the IRS in...?

1. ...a single attempt or contact
2. ...multiple attempts or contacts
3. Not sure / don't remember

F5. What, if any, other sources did you look to for information on this issue or question? *Select all that apply.*

1. Did not consult any other sources
2. IRS website (IRS.gov)
3. Other website (**not** IRS.gov)
4. Tax professional
5. Tax software
6. Tax preparation manual or other guide

7. Friend, colleague or family member
8. Library
9. Other

G. NON-COMPLIANCE RISKS / BEHAVIORS

There are several common mistakes or oversights that taxpayers make; the next several questions are about your personal experience with any of these types of issues.

G1. Have you ever done any of the following on a tax return? *Select all that apply.*

1. Under-reported income, or over-estimated a deduction
2. Deductions were taken that should not have been
3. Funds weren't available to make a full payment on taxes due
4. Simple misunderstanding of procedure or tax code
5. Simple error in addition or subtraction
6. There was a typo, or an undated or unsigned form
7. There was a missing W-2, 1099, or other form or schedule
8. Forms weren't filed on time
9. Other [**SPECIFY**]
10. None of the above

H. ATTITUDINAL BATTERY: IRS AND TAXES

INTRODUCTION: The next several questions are about your general experiences and perceptions about the IRS and taxes.

H1. To what extent do you agree or disagree with the following statements about the IRS and taxes?

Even if you have not interacted with the IRS, please rate the statements below based on your perceptions.

[PROGRAMMER: RANDOMIZE]	Completely disagree								Completely agree
	1	2	3	4	5	6	7	8	9
A. The IRS has too much power over taxpayers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. The IRS treats everyone fairly.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. The IRS makes everything more difficult than it needs to be.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. It takes more time than it should to deal with the IRS.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. The IRS assumes everyone who calls is guilty.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. If you contact the IRS for any reason, it raises a flag in their system and they watch you more closely.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G. The IRS is a trustworthy organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. You can be completely confident in the information that IRS agents or representatives provide.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. It's never a good thing to be contacted by the IRS.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
J. The tax system is unfair.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
K. I like to pay taxes because I can feel good about doing my part for the country.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
L. The federal tax system is unconstitutional.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
M. Even if you think you've resolved a problem with the IRS, it keeps coming back.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
N. Government is a good thing.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
O. Taxes make me angry.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
P. The IRS doesn't create the policies they are asked to enforce.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

I. PSYCHOGRAPHICS / ATTITUDES

Next, we have a few very general questions about your thoughts and feelings that we will use for categorization purposes. There are no right or wrong answers to these questions... so we encourage you to be as honest as possible and use the first answer that comes to mind.

PSYCHOGRAPHIC / ATTITUDINAL BATTERY: TOLERANCE FOR UNCERTAINTY

11. Please indicate your level of agreement with the following statements. [READ LIST; RANDOMIZE A-C]

RANDOMIZE A-C	Strongly disagree 1	2	3	4	5	6	7	8	Strongly agree 9
A. I don't like situations that are uncertain.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. I tend to put off making important decisions until the last possible moment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. I'd rather know bad news than stay in a state of uncertainty.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

PSYCHOGRAPHIC / ATTITUDINAL BATTERY: PROCRASTINATION AND PRECISION

12. Please indicate your level of agreement with the following statements. [READ LIST; RANDOMIZE A-G]

RANDOMIZE A-G	Strongly disagree 1	2	3	4	5	6	7	8	Strongly agree 9
A. I postpone starting in on things I don't like to do.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. I often have a task finished sooner than necessary.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. When I have a deadline, I wait till the last minute.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. I get right to work, even on life's unpleasant chores.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. I avoid doing those things which I expect to do poorly.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. I think approximate information is acceptable, while exact information is not necessary.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G. I am satisfied with information as long as it is more or less close to the facts.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

J. ADDITIONAL MEDIATORS

J1. What is your overall outlook on the current economy in the United States of America?

[RECORD NUMBER 1-9]

Extremely negative (the US economy is bad and will continue to get worse) 1	2	3	4	5	6	7	8	Extremely positive (the US economy is strong and will continue to improve) 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

J2. How would you assess your / your household's financial security? (In other words, to what extent do you worry about making ends meet financially?)

[RECORD NUMBER 1-9]

Not at all secure - I do not feel financially "safe" at all 1	2	3	4	5	6	7	8	Very secure - I feel very "safe" financially 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

J3. How would you characterize your level of political engagement? (By political engagement, we mean how much attention do you pay, how active are you, whether you are a registered voter and how often do you vote)

[RECORD NUMBER 1-9]

Not at all engaged 1	2	3	4	5	6	7	8	Extremely engaged 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

J4. Which direction do you typically lean politically? *Select up to 2.*

1. Fiscal conservative
2. Religious and/or social conservative
3. Moderate
4. Liberal
5. Progressive

6. Other

K. DEMOGRAPHICS

[NOTE: SECTION K BETWEEN W&I AND BUSINESS ARE COMPLETELY DIFFERENT]

Finally, we have a few last questions to help us further classify your answers.

- K1. Which of the following conditions apply to you that may impact your tax status? *Select all that apply.*

[RANDOMIZE LIST]

1. Have investment income (earned interest, sold stock, sold rental property, etc.)
 2. Own a business
 3. Started a business
 4. Death of spouse
 5. Inherited money or property
 6. Filed bankruptcy
 7. Retirement
 8. Foreclosure
 9. Marriage
 10. Divorce
 11. Retirement
 12. Received unemployment benefits
 13. Added a dependent (Birth or adoption of a child)
 14. Won a cash-value prize
 15. Purchased property
 16. Collected rental income
 17. Have assets or income outside the US
 18. Moving expenses
 19. Two or more jobs / multiple W2 forms
 20. IRA/CD early withdrawal
 21. Significant medical or dental expenses
 22. Eligible for education expenses
- K2. Please select the statement that best describes the language spoken in your household.
1. English is the **only** language spoken
 2. English is the **primary** language spoken
 3. A language other than English is the primary language spoken
- K3. Do you own your home, pay rent, or live with others rent-free?
1. Own / buying
 2. Rent / lease
 3. Live with others, do not pay rent (e.g., adult child living with parents, etc.)

4. Other [SPECIFY]

[ASK IF K3=1]

K4. Are you currently paying a mortgage?

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

K5. What is the highest level of education you have completed?

1. Less than high school
2. High school or GED
3. Some college or a 2-year college program
4. 4-year college graduate
5. Vocational or technical school
5. Some graduate school
6. Graduate degree

K6a. How many **adults**, 18 years old or older, including yourself, live in your household?

Please include anyone who may be living away from home temporarily, such as a college student or military service.

[USE DROP DOWN MENU; VALUES: 1-20]

K6b. How many **children** (under 18 years of age) live in your household?

Please include anyone who may be living away from home temporarily, such as a college student or military service.

[USE DROP DOWN MENU; VALUES: 1 thru 10 OR MORE]

[PROGRAMMER: CREATE VARIABLE: TOTAL HH SIZE (K6a+K6b)]

CONCLUSION: That is all the questions we have for you today – thank you for your participation!