

Attachments

- Taxpayer Experience Survey

W&I Taxpayer Experience Survey 2012

CONSENT [DISPLAY]

In an effort to improve its services, The Internal Revenue Service (IRS) is asking customers about their experiences and opinions. Your responses assist the IRS to reduce the burden on the average taxpayer in preparing and filing taxes and to identify ways to improve the level of service IRS provides to taxpayers.

The survey takes about 20 minutes to complete. This is an opinion survey about YOUR experiences in preparing and filing your taxes. Please complete the questions even if you used a tax professional to help prepare your return(s). We need input from a cross-section of individual taxpayers to get a true picture of what Americans think, not just what "experts" say.

This survey is conducted for the IRS by an independent national research organization, Knowledge Networks. Your answers are anonymous and no personal identifying information will be released to the IRS. If you have any questions about this survey, please contact Knowledge Networks Panel Relations at (800) 782-6899.

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 contact the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Thank you in advance for your participation!

[SHOW IF XLANG=7 (MISSING VALUE FOR XLANG)]

S1-intro: First, we would like to ask you a question about the language or languages you speak.

[SP]

[IF XLANG=7]

S1: What language do you *usually* speak at home?

- 1 Only Spanish
- 2 More Spanish than English
- 3 Both Spanish and English equally
- 4 More English than Spanish
- 5 Only English
- 6 Neither Spanish nor English

Data Only [single punch]

DOV_S1 – Language *usually* spoken at home - aggregate of XLANG and S1

[INSTRUCTIONS: If XLANG=1-6 then DOV_S1=XLANG. If XLANG=7 then DOV_S1=S1. If XLANG=8 then DOV_S1=8]

- 1 Only Spanish
- 2 More Spanish than English
- 3 Both Spanish and English equally
- 4 More English than Spanish
- 5 Only English
- 6 Neither Spanish nor English
- 7 Hispanics who have not taken Hispanic profile; re-ask in field
- 8 Non-Hispanic

[PROGRAMMING: ENSURE CORRECT LANGUAGE OFFERED TO RESPONDENTS BASED ON PANEL DATA]

- 1 English
- 2 Spanish

[SC,IF XSPANISH=2]

S1e. Would you say you can carry on a **conversation** in English, both understanding and speaking, very well, well, not well, or not at all?

- 1 Very well
- 2 Well
- 3 Not well
- 4 Not at all

[SC,IF XSPANISH=2]

S1f. Would you say you can **read** a newspaper or book in English-- very well, well, not well, or not at all?

- 1 Very well
- 2 Well
- 3 Not well

4 Not at all

[PROGRAMMING: If S1e=3 or 4, or S1f=3 or 4 CONTINUE. OTHERWISE, TERMINATE]

[SC, PROMPT, TERMINATE IF SKIPPED]

S1a. Did you or your spouse file a Federal Income Tax Return in 2012 for income earned in 2011?

- 1 Yes, I or my spouse filed federal tax return
- 2 No federal income tax return filed for 2011 taxes
- 3 Not sure/Refused

[SC, IF S1A = 2, 3, PROMPT, TERMINATE IF SKIPPED]

S1c. Did you *not* file a federal income tax return in 2012 for 2011 taxes because you....

- 1 Got an extension
- 2 Were under the income limit for filing
- 3 Were a dependent of someone outside the household
- 4 Something else (Specify)_____
- 5 Not sure
- 6 Did file federal tax return

[IF S1C IN 1-5, TERMINATE]

[SC, PROMPT, TERMINATE IF SKIPPED]

S2. Would you say that you are the adult in your household who is most familiar with the preparation and filing of your 2011 federal income tax return **[IF XSPANISH = 2 ‘and your preferred language is Spanish’]**?

- 1 Yes, most familiar
- 2 Equally familiar
- 3 Not most/equally familiar **[TERMINATE]**

[PROMPT, TERMINATE IF SKIPPED]

S3. Who **prepared** your taxes?

- 1 I (myself)
- 2 A friend or family member (relative)
- 3 The IRS
- 4 A volunteer preparer from a community organization (*do not count tax software company promotional events*)
- 5 An independent accountant/CPA
- 6 H&R Block
- 7 Jackson Hewitt
- 8 Other paid professional **[IF XSPANISH = 2, SHOW ‘Notario’]**
- 9 Someone else
- 10 Don’t Know **[TERMINATE]**

[SC, PROMPT, TERMINATE IF SKIPPED]

S4. Which of the following is the **filing status** you used on your 2011 tax return?

- 1 Single
- 2 Married, filing jointly

- 3 Married, filing separately
- 4 Head of Household (single with dependent parent or child)
- 5 Qualifying widow(er) with dependent child
- 6 Don't Know [TERMINATE]

[SC]

S6. Which of the following forms were used to file your 2011 tax return (tax return filed in 2012 for income earned in year 2011)?

- 1 Short form 1040EZ - did not itemize deductions **[skip to q1a]**
- 2 Short form 1040A - did not itemize deductions **[skip to q1a]**
- 3 Long form 1040 WITHOUT other forms or schedules - did not itemize deductions **[skip to q1a]**
- 4 Long form 1040 WITH other forms or schedules
- 5 Long form - don't remember if had other forms/schedules
- 6 Short form - don't remember which one **[skip to q1a]**
- 7 Don't know - someone else prepared or filed it

[SC, GRID, IF S6 IS 4 OR 5]

S6a. Which of the following form and schedules were filed with your 2011 return? Did you file a:

| | 1—Yes | 2—No | 3— |
|------------|-------|------|----|
| Don't Know | | | |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |

I. AWARENESS AND IRS INTERACTIONS IN PAST 12 MONTHS

AWARENESS

[SC, GRID]

Q1a. The following questions are about your awareness of different ways to contact the IRS. Are you **aware** that you can get information or help such as obtaining forms or tax law information, checking refund status or getting help to resolve a notice from the IRS in the following ways . . .

1—Yes 2—No

- 1 Calling an IRS Toll-Free line?
- 2 Visiting a local IRS office (Taxpayer Assistance Center, walk-in center)?
- 3 Visiting the IRS website (www.irs.gov)?
- 4 Sending regular mail to the IRS?
- 5 E-mailing the IRS?
- 6 Getting help from a volunteer tax preparer from a community organization?

[SC/GRID]

Q1a.1 **[IF Q1A_3=YES, AWARE OF IRS.GOV]** Which of the following irs.gov (online) services/tools are you **aware** of?

- 1 Yes
- 2 No

[PROGRAMMER: Rotate list...]

- 1 Electronic Federal Tax Payment System (EFTPS)
- 2 Electronic Filing PIN Request
- 3 Interactive Tax Assistant (ITA)
- 4 IRS Withholding Calculator
- 5 Online Employer Identification Number (EIN)
- 6 Online Payment Agreement (OPA)
- 7 Tax Exempt Charity Search
- 8 Tax Trails
- 9 Where's My Refund
- 10 I am **not** aware of any of these tools **[PROGRAMMER: KEEP THIS OPTION AT THE END OF THE LIST]**

[IF XSPANISH = 2, SC, GRID]

Q1b. Are you **aware** that you can get information or help such as finding forms or tax law information, checking refund status or getting help resolve a notice from the IRS in the following ways in Spanish?

1—Yes 2—No

- 1 Calling an IRS Toll-Free line and getting assistance in Spanish?
- 2 Visiting a local IRS office (Taxpayer Assistance Center, walk-in center) and getting assistance in Spanish?
- 3 Visiting the Español section of the IRS website?
- 4 Sending regular mail to the IRS in Spanish?
- 5 Spanish speaking volunteer preparers from a community organization?

[SC, IF XSPANISH = 2]

Q5s1. Were you aware there is a “Where’s My Refund” section in Spanish on the IRS website?

- 1 Yes
- 2 No

[SC, IF XSPANISH = 2]

Q5s2. Are you aware that you can get basic tax information, tax forms, instructions, and publications in Spanish from the Español section of the IRS website?

- 1 Yes
- 2 No

INTRO1 [IF A “YES” RESPONSE TO Q1A_A THRU Q1A_E OR YES TO Q1B_A THRU Q1B_D, DISPLAY]

The next questions are about any contact you may have had with the Internal Revenue Service (IRS) in the past 12 months, including actively using the IRS website to obtain information. [IF XSPANISH = 2: ‘Please include all contacts regardless of whether they were in Spanish or English’]

[IF A “YES” RESPONSE TO Q1A_A THRU Q1A_E OR YES TO Q1B_A THRU Q1B_D, SC, GRID]

Q2. In the past 12 months, did you contact the IRS for any reason, using any of the following methods:
Select one answer from each row in the grid

1—Yes 2—No

- 2a [ASK IF Q1A_A=YES OR Q1B_A=YES] Call an IRS Toll-Free line
- 2b [ASK IF Q1A_B=YES OR Q1B_B=YES] Visit a local IRS office (Taxpayer Assistance Center, walk-in center)
- 2c [ASK IF Q1A_C=YES OR Q1B_C=YES] Actively visit the IRS website to obtain information. Please do not count casual browsing.
- 2d [ASK IF Q1A_D=YES OR Q1B_D=YES] Contact the IRS through regular mail
- 2e [ASK IF Q1A_E=YES] Email the IRS

CHANNEL EXPERIENCE

[IF Q2A = YES; MC/NUM, GRID, RANGE 01-99]
[PUT WORDS HIGHLIGHTED BELOW IN BOLD YELLOW TEXT IN SURVEY]

Q3a/3b. For which of the following reasons did you call the Toll-Free line in the past 12 months, and for each issue mentioned, how many times did you call Toll-Free for this issue?

| Issue | # Times |
|------------------------------|---------|
| 1. Get a form or publication | _____ |

- 2. Obtain transcripts or **prior year tax return information** _____
- 3. Get **Economic Recovery** information such as Making Work Pay or First Time Homebuyer’s credits _____
- 4. Get help with **tax law** while **preparing** my return such as information on withholding, dependents, deductions, or tax credits _____
- 5. Get **tax return preparation help** such as which forms to file, record keeping, filling out forms, how to file or how to get more help _____
- 6. Get **information** or assistance about an **IRS notice** — notices are mailed letters about issues such as balance dues, overpayments, underpayments, information about tax credits or requests for more information _____
- 7. Get **tax law** information **after filing** my tax return to help me clarify the tax process or remain/become compliant such as information about estimated taxes (do *not* count contacts about IRS notices) _____
- 8. Get **information** about making **payments**
- 9. Get **information** about a **refund**
- 10. Obtain **Individual** or **Employer Tax ID** (ITIN, EIN)
- 11. Get **information** about the **Affordable Care Act** of 2012
- 12. Other, specify [if “Other” selected and nothing entered in blank, prompt once]

[SC, IF XSPANISH = 2]

3s1. Have you **called** the IRS Espanol Toll-Free Line?

- 1 Yes (Continue)
- 2 No

[DISPLAY IF Q2A=YES]

For the following questions, please focus on your *most recent* experience with calling an IRS Toll-Free line.

[IF Q2A = YES , SC]

[Should appear only when Q2A=YES. Currently appears even when respondent said didn’t contact TF]

Q3e. Did you hang up *before* speaking with an IRS representative?

- 1 Yes

2 No

[IF Q3E = 1, MC]

Q3g. What were your reasons for hanging up?

- 1 Kept getting a busy signal
- 2 Placed on hold too long
- 3 Kept getting transferred
- 4 Couldn't understand the menu system
- 5 Too many choices to listen to on the menu system
- 6 Other

[IF Q2A = YES , SC]

Q3h. Were you transferred *more than once* when you called?

- 1 Yes
- 2 No

[IF Q2A = YES , SC]

Q3i. Did you **understand** the information that was provided to you?

- 1 Yes
- 2 No

[SP]

[IF Q2A = YES , SC]

[IF Q3i=YES]

Q3j. How **confident** were you in your ability to apply the information you received?

- 1 Not at all confident
- 2 Not very confident
- 3 Somewhat confident
- 4 Very confident

[IF Q2A = YES, SC]

Q3l. Please rate your *overall* satisfaction with calling an IRS Toll-Free line.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

Local IRS office [PROGRAMMING: IF Q2b=YES, continue with this section]

[IF LOCAL = 2, GO TO Q5A, ELSE CONTINUE WITH Q4A]
 [PUT WORDS HIGHLIGHTED BELOW IN BOLD YELLOW TEXT IN SURVEY]

[MC/NUM, GRID, RANGE 01-99]

Q4a/4b. For which of the following reasons did you visit a local IRS office (Taxpayer Assistance Center, walk-in center), in the *past 12 months*, and for each issue mentioned, how many *times* did you use a **local IRS office** for this issue?

| Issue | # Times |
|--|---------|
| 1. Get a form or publication | _____ |
| 2. Obtain transcripts or prior year tax return information | _____ |
| 3. Get Economic Recovery information such as Making Work Pay or First Time Homebuyer’s credits | _____ |
| 4. Get help with tax law while preparing my return such as information on withholding, dependents, deductions, or tax credits | _____ |
| 5. Get tax return preparation help such as which forms to file, record keeping, filling out forms, how to file or how to get more help | _____ |
| 6. Get information or assistance about an IRS notice — notices are mailed letters about issues such as balance dues, overpayments, underpayments, information about tax credits or requests for more information | _____ |
| 7. Get tax law information after filing my tax return to help me clarify the tax process or remain/become compliant such as information about estimated taxes (do <i>not</i> count contacts about IRS notices) | _____ |
| 8. Make a payment | _____ |
| 9. Get information about making payments | _____ |
| 10. Get information about a refund | _____ |
| 11. Obtain Individual or Employer Tax ID (ITIN, EIN) | _____ |
| 12. Get information about the Affordable Care Act of 2012 | _____ |
| 13. Other, specify [if “Other” selected and nothing entered in blank, prompt once] | _____ |

[DISPLAY]

For the following questions, please focus on your *most recent* experience with visiting a local IRS office.

[SC]

Q4c1. Did you **understand** the information that was provided to you?

- 1 Yes
- 2 No

[SC]

[IF Q4c1=YES]

Q4c2. How **confident** were you in your ability to apply the information you received?

- 1 Not at all confident
- 2 Not very confident
- 3 Somewhat confident
- 4 Very confident

[IF XSPANISH = 2, SC]

Q4s1 Did you *need* assistance in Spanish when you visited a local IRS office (Taxpayer Assistance Center, walk-in center)?

- 1 Yes
- 2 No

[IF Q4S1 = 1, SC]

Q4s2 Did you receive assistance in Spanish?

- 1 Yes
- 2 No

[IF Q4S2 = 1, SP]

Q4s3 Did you receive assistance from a bilingual assistor, or did you use the over the phone interpreter service?

- 1 Bilingual assistor
- 2 Over the Phone interpreter service

[IF Q4S3 = 1, SC]

Q4s4 Please rate your satisfaction with using a bilingual assistor?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied
- 4 Satisfied
- 5 Very satisfied

[IF Q4S3 = 2, SC]

Q4s5 Please rate your satisfaction with using the over-the-phone interpreter service?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied
- 4 Satisfied
- 5 Very satisfied

[SC]

4d. Please rate your *overall* satisfaction with visiting a local IRS office (Taxpayer Assistance Center, walk-in center).

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

IRS website [PROGRAMMING: If Q2c=YES, continue with this section]

[IF Q2C NE 1, GO TO Q6A, ELSE CONTINUE WITH Q5A]
 [PUT WORDS HIGHLIGHTED BELOW IN BOLD YELLOW TEXT IN SURVEY]

[MC/NUM, GRID, RANGE 01-99]

5a/5b. For which of the following reasons did you actively use the IRS website in the *past 12 months*? Please do *not* count casual browsing, and for each issue mentioned, how many *times* did you use the **IRS website** for this issue?

| Issue | # Times |
|---|-------------------------|
| 1. Get a form or publication | _____ |
| 2. Obtain transcripts or prior year tax return information | _____ |
| 3. Get Economic Recovery information such as Making Work Pay or First Time Homebuyer’s credits | _____ |
| 4. Get help with tax law while preparing my return such as information on withholding, dependents, deductions, or tax credits | _____ _____ |
| 5. Get tax return preparation help such as which forms to file, record keeping, filling out forms, how to file or how to get more help | _____ _____ |
| 6. Get tax law information after filing my tax return to help me clarify the tax process or remain/become compliant such as information about estimated taxes (<i>do not</i> count contacts about IRS notices) | _____ _____ _____ |
| 7. Make a payment | _____ |
| 8. Get information about making payments | _____ |
| 9. Get information about a refund | _____ |
| 10. Obtain Individual or Employer Tax ID (ITIN, EIN) | _____ |
| 11. Get information about the Affordable Care Act of 2012 | _____ |
| 12. Other, specify [if “Other” selected and nothing entered in | _____ |

| | |
|---------------------|--|
| blank, prompt once] | |
|---------------------|--|

[SC,GRID]**[SHOW and ASK categories if YES in Q1a.1]**

Q5c In the *past 12 months*, did you use any of the following services/tools on the IRS website?

- 1 Yes
- 2 No
 - a. Electronic Federal Tax Payment System (EFTPS)
 - b. Electronic Filing PIN Request
 - c. Interactive Tax Assistant (ITA)
 - d. IRS Withholding Calculator
 - e. Online Employer Identification Number (EIN)
 - f. Online Payment Agreement (OPA)
 - g. Tax Exempt Charity Search
 - h. Tax Trails
 - i. Where's My Refund?

[IF XSPANISH = 2, SC]

Q5s1A. When you used the IRS website to get information, did you use the Español section of the IRS website, the English section of the IRS website, or both?

- 1 Español only
- 2 English only
- 3 Both Español and English

[IF XSPANISH=2 AND Q5S1 = 3, SC]

Q5s2A. Which language section of the IRS website did you use *more*?

1. Español
2. English
3. About the same

[IF XSPANISH=2 AND IF Q5a_9 = 1, SC]

Q5s5. How satisfied were you with the “Where’s My Refund” tool on the IRS Español website?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF XSPANISH=2 AND Q5S1 = 2 MC]

Q5s7 What were the reasons you have *not* used the Español section of the IRS website?

- 1 I'm not aware of the Español section of website
- 2 I'm not aware that tax info is available in Spanish
- 3 Other (specify)_____

[SHOW ONLY THOSE OPTIONS WHERE in Q1a.2=YES, GRID, SC]

1.

For the following questions, please focus on your *most recent* experience using the IRS website.

Q5e. Did you **find** the information you were looking for?

- 1 Yes (skip to Q5f)
- 2 No (ask Q5e1 then skip Q5f1 and Q5f2)
- 3 Partially

[TEXT BOX]

Q5e1. If you *didn't* find what you were looking for, what specific type of information were you trying to find?
Please specify

[SC]

Q5f1. Did you **understand** the information?

- 1 Yes
- 2 No

[SC, IF Q5f1=YES]

Q5f2. How **confident** were you in your ability to apply the information?

- 1 Not at all confident
- 2 Not very confident
- 3 Somewhat confident
- 4 Very confident

[SC]

Q5h. Please rate your *overall* satisfaction with using the IRS website

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[MC]

[ASKED OF ALL RESPONDENTS]

Q14. Which tax-related activities would you perform *in the future* using the IRS website (www.irs.gov)?

- 1 Get an IRS form or publication
- 2 Get information about completing a tax form
- 3 Find an answer to a tax law question
- 4 Determine my eligibility for a tax benefit or whether certain requirements apply to me
- 5 Get help making tax-related calculations
- 6 Get help preparing a tax return or form
- 7 File a tax return or form
- 8 Set up a payment plan
- 9 Make a payment
- 10 Get information about a refund
- 11 Respond to a notice of letter received from the IRS
- 12 Something else (specify) _____
- 13 None – I would not complete any of these activities using the IRS website

Q15. If you were able to review your *prior* year federal tax return (e.g. transcripts) online through a secure link on the IRS website, how **likely** would you be to use this service? Would you be . . .

- 1 Very unlikely
- 2 Somewhat unlikely
- 3 Somewhat likely
- 4 Very likely

[MC, IF Q2C = NO AND (Q2B = YES OR Q2A = YES)]

Q13. What are the *main* reasons you visited a local office or used an Toll-Free line instead of visiting the IRS website to get information from the IRS?

- 1 I don't have Internet access
- 2 I used local IRS offices before
- 3 I called the Toll-Free line before
- 4 I don't believe I can get my questions answered by using the IRS website
- 5 I did try to use the IRS website
- 6 I wasn't aware of the IRS website
- 7 The letter I received from the IRS said to call a telephone number
- 8 The letter I received from the IRS said to go to a local office
- 9 Something else (specify)

Regular Mail [PROGRAMMING: If Q2d= YES, continue with this section]

[IF Q2D NE 1, GO TO Q7A, ELSE CONTINUE WITH Q6A]

[PUT WORDS HIGHLIGHTED BELOW IN BOLD YELLOW TEXT IN SURVEY]

[MC/NUM, GRID, RANGE 01-99]

Q6a/6b. For which of the following reasons did you use regular mail to contact the IRS in the *past 12 months*, and for each issue mentioned, how many *times* did you use regular **mail** for this issue?

| a. Issue | # Times |
|----------|---------|
|----------|---------|

| | | |
|-----|---|-------------------------|
| 1. | Get a form or publication | _____ |
| 2. | Obtain transcripts or prior year tax return information | _____ |
| 3. | Get Economic Recovery information such as Making Work Pay or First Time Homebuyer’s credits | _____ |
| 4. | Get help with tax law while preparing my return such as information on withholding, dependents, deductions, or tax credits | _____ _____ _____ |
| 5. | Get tax return preparation help such as which forms to file, record keeping, filling out forms, how to file or how to get more help | _____ _____ |
| 6. | Get information or assistance about an IRS notice — notices are mailed letters about issues such as balance dues, overpayments, underpayments, information about tax credits or requests for more information | _____ _____ _____ |
| 7. | Get tax law information after filing my tax return to help me clarify the tax process or remain/become compliant such as information about estimated taxes (do <i>not</i> count contacts about IRS notices) | _____ _____ |
| 8. | Make a payment | |
| 9. | Get information about making payments | |
| 10. | Get information about a refund | |
| 11. | Obtain Individual or Employer Tax ID (ITIN, EIN) | |
| 12. | Get information about the Affordable Care Act of 2012 | |
| 13. | Other, specify [if “Other” selected and nothing entered in blank, prompt once] | |

[DISPLAY]

For the next two questions, please focus on the information you received through mail in response to your *most recent* mail contact with the IRS.

[SC]

Q6n1. Did you **understand** the information that was provided to you by mail from the IRS?

- 1 Yes
- 2 No
- 3 Have not received a response from the IRS

[SC, IF Q6n1=YES]

Q6n2. How **confident** were you in your ability to apply the information you received?

- 1 Not at all confident
- 2 Not very confident

- 3 Somewhat confident
- 4 Very confident

[MC, IF Q2D = YES AND Q2A=NO, AND Q2C = NO]

Q6c. What are the reasons that you contacted the IRS using regular mail instead of other channels such as the IRS website or an IRS Toll-Free line?

- 1 IRS required information be mailed to the agency.
- 2 Am not aware that I could contact the IRS any other way
- 3 Never thought about contacting the IRS any other way
- 4 I don't have Internet access
- 5 Don't believe I can get information needed from IRS website
- 6 Don't believe I can get information needed from the IRS Toll-Free line
- 7 Don't believe I can get information from other IRS sources
- 8 Other (specify)_____

[SC]

Q6e. Please rate your *overall* satisfaction with contacting the IRS by regular mail.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

Email [PROGRAMMING: IF Q2e=YES, continue with this section]

**[IF Q2E NE 1, GO TO Q8 ELSE CONTINUE WITH Q7A]
[PUT WORDS HIGHLIGHTED BELOW IN BOLD YELLOW TEXT IN SURVEY]**

[MC/NUM, GRID, RANGE 01-99]

Q7a/7b. For which of the following reasons did you send email to the IRS in the *past 12 months*, and for each issue mentioned, how many *times* did you use **email** for this issue?

| a. Issue | # Times |
|--|---------|
| 1. Get help with tax law while preparing my return such as information on withholding, dependents, deductions, or tax credits | |
| 2. Get tax law information after filing my tax return to help me clarify the tax process or remain/become compliant such as information about estimated taxes (do <i>not</i> count contacts about IRS notices) | |
| 3. Other, specify [if "Other" selected and nothing entered in blank, prompt once] | |

| | |
|--|----------------|
| | <hr/> <hr/> |
|--|----------------|

[SC, IF YES TO 2A, B, C, D, OR E]

Q8. Did you contact the IRS for any *other* reasons you have *not* mentioned?

- 1 Yes
- 2 No

[TXT, IF Q8 = 1]

Q8A What other reasons? _____

VITA

[PROGRAMMING: ASK Q10a IF Q1a_f=Yes OR Q1b_e=Yes, ELSE SKIP TO Q11]

[IF Q1A_F=YES OR Q1B_E=YES CONTINUE WITH Q10A, ELSE SKIP TO Q11]

[SC]

Q10a. In the *past 12 months*, did you get help with return preparation from a volunteer preparer from a community organization?

- 1 Yes
- 2 No **[SKIP TO Q11]**

[IF XSPANISH = 2, SC]

Q10s1. Some volunteer return preparers from community organizations speak Spanish. Did you need assistance in Spanish?

- 1 Yes
- 2 No

[IF XSPANISH = 2, Q10S1 = 1, SC]

Q10s2 Did you receive assistance in Spanish?

- 1 Yes
- 2 No

[IF Q10A = 1, SC]

Q10d. How satisfied are you with return preparation assistance from a volunteer preparer from a community organization?

- 1 Very dissatisfied
- 2 Dissatisfied

- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF XSPANISH = 2, MC]

Q11. What Spanish Language tax products or services would be helpful to you? Please select all that apply.

- 1 Offer tax preparation assistance in Spanish
- 2 Make the 1040 Forms/Instructions available in Spanish
- 3 Offer education to about how to fill out tax forms/prepare taxes myself
- 4 Make other tax forms available in Spanish
- 5 Other (Please specify)_____

**Cross-Channel Interactions
[ALL RESPONDENTS]**

[SC]

Q12. Assume you are visiting a local IRS office (Taxpayer Assistance Center, walk-in center) and you had a wait that was longer than you anticipated, if you could get the same information or service you needed by using a computer instead of talking to a representative in-person how **likely** would you be to use a computer at a local IRS office? A representative would still be available if you had questions. Would you be . . .

- 1 Very unlikely
- 2 Somewhat unlikely
- 3 Somewhat likely
- 4 Very likely

**[TEXT]
[FOR PRETEST ONLY]**

Q12A. Was there anything confusing or difficult to answer?

SECTION II. EFFECTIVE CONTACT RESOLUTION

[PROGRAMMING: SKIP TO SECTION III IF Q2a thru Q2e is not yes]

[IF ALL Q2A THROUGH Q2E NE YES SKIP TO NEXT SECTION. ELSE CONTINUE WITH Q16]

[SC]

Q16 You mentioned that you have contacted the IRS in the *past 12 months*. Contacting the IRS includes calling an IRS Toll-Free line, visiting a local IRS office (Taxpayer Assistance Center, walk-in center), actively visiting the IRS website (*not* casual browsing), contacting the IRS through regular mail, or emailing the IRS.

What was the *most recent* reason that you contacted the IRS in the *past 12 months*?

- 1 A form or publication
- 2 Tax return preparation assistance (includes getting information on which forms to file, record keeping, completing or filing income taxes, and how to get help with taxes)
- 3 Make a payment
- 4 Payment information
- 5 A balance due
- 6 Levy/Lien
- 7 Information or assistance about a notice, other than balance due or levy/lien (A notice is a letter from the IRS)
- 8 Tax law question(s), besides notice (Tax law examples include finding out which deductions to take, finding out how to file estate taxes, and etc.)
- 9 A prior year’s tax return information (e.g. transcripts)
- 10 Information about the new Economic Recovery credits and deductions
- 11 Refund information
- 12 Individual or Employer Tax ID

- 13 Information about the Affordable Care Act
- 14 Other, specify _____

[IF NO RESPONSE SELECTED IN Q16, SKIP TO NEXT SECTION]

[PROGRAM different color for the issue selected in Q16 for Q17 thru Q22]

[SC]

Q17. Did you contact the IRS *more than once* in the *past 12 months* to get help resolving your most recent issue?

[INSERT RESPONSE FROM Q16]?

- 1 Yes
- 2 No

[IF Q17 IS SKIPPED, SKIP TO Q23]

[SC]

Q18. Thinking back to the **[IF Q17 = 1 INSERT: ‘very first’]** time you contacted the IRS in the *past 12 months* for **[INSERT RESPONSE FROM Q16]** what method did you use for contact?

- 1 IRS website
- 2 Toll-Free (telephone)
- 3 IRS office (Taxpayer Assistance Center, walk-in center)
- 4 Mail
- 5 E-mail

[IF Q18 IS SKIPPED, SKIP TO NEXT SECTION]

[MC, IF Q17 = 1] programmer; only show option not selected in Q18

Q19. Besides [INSERT RESPONSE FROM Q18], what other methods did you use to contact the IRS in the past 12 months to get help with your most recent issue? [INSERT RESPONSE FROM Q16]

- 1 IRS website
- 2 Toll-Free (Telephone)
- 3 IRS office (TAC, walk-in center)
- 4 Mail
- 5 E-mail
- 6 None [SC]

[IF Q17 = 2, AUTOFILL WITH 1 AND SKIP TO Q20B. NUM 1-99]

Q20a. Approximately, how many times did you contact the IRS to get the information you needed to resolve this issue?

- _____ times
- 98 Still ongoing
- 99 Don't remember

20b. When you contacted the IRS [If yes to Q17: the very first time] using [Insert response to Q18] for [Insert response to Q16], did you expect to resolve this issue with just one contact to the IRS?

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

[SC]

Q20c. You said that you made [Insert number of times from Q20a] contacts to the IRS in order to resolve your issue. After your last attempt, was your issue:

- 1 Completely resolved
- 2 Partially resolved
- 3 Not at all resolved
- 4 Still pending in the process

[GRID – SC]

Q20d. Did you contact any of the following non-IRS sources to try to resolve your issue?

- 1 Contacted a tax practitioner or attorney Yes/No
- 2 Contacted a friend or colleague for advice Yes/No
- 3 Contacted Taxpayer Advocate Service Yes/No
- 4 Went to a Non-IRS information source (e.g. book, web, tax software, etc.) Yes/No

[SC]

Q23 How would you rate the overall effectiveness with which the IRS resolved your most recent reason for contacting the IRS, [INSERT RESPONSE FROM Q16]? Was the issue resolution process:

- 1 Not at all effective
- 2 Not very effective
- 3 Neutral
- 4 Somewhat effective
- 5 Very effective

[TEXT]
 [FOR PRETEST ONLY]

Q23A. Was there anything confusing or difficult to answer?

III. PREPARING AND COMPLETING YOUR RETURN AND FILING

[MC]

The next questions are about completing and filing your 2011 taxes.

Tax Prep

[MC]

Q23a In 2012, when you prepared your 2011 federal tax return, where did you get **general tax information**, including information about changes in tax laws?

[USE LIST FROM Q23B BELOW]

[MC]

Q23b. In the *future*, where would you prefer to get **general tax information**, including information about changes in tax laws?

- 1 IRS direct mailings
- 2 IRS website in English
- 3 IRS website in Spanish
- 4 IRS telephone contact
- 5 IRS in-person/local IRS office (Taxpayer Assistance Center, walk-in center)
- 6 IRS sponsored tax class or seminar
- 7 IRS (unspecified)
- 8 Accountant/tax preparer (H&R Block, Jackson Hewitt)
- 9 Employer/Union/Trade Organization
- 10 Family/Friend
- 11 Library
- 12 Media such as radio, television, or newspapers
- 13 **[IF XSPANISH = 2]** Notario
- 14 Non-IRS Books and Publications
- 15 Non-IRS website
- 16 Post Office

- 17 Social/Community Organization (Church/religious group, theaters, community centers/outreach groups, schools)
- 18 Tax preparation software (TurboTax, TaxAct, etc)
- 19 Other [specify]

[MC]

Q24. Where did you get **forms and publications** for your 2011 federal tax return?

- 1 IRS direct mailings
- 2 IRS website in English
- 3 IRS website in Spanish
- 4 IRS telephone contact
- 5 IRS in-person
- 6 IRS sponsored tax class or seminar
- 7 IRS (unspecified)
- 8 Accountant/tax preparer (H&R Block, Jackson Hewitt)
- 9 Volunteer preparer from a community organization
- 10 Employer/Union/Trade Organization
- 11 Family/Friend
- 12 Library
- 13 Notario **[PROGRAMMING: Spanish-only]**
- 14 Non-IRS Books and Publications
- 15 Non-IRS website
- 16 Post Office
- 17 Social/Community Organization (Church/religious group, theaters, community centers/outreach groups, schools)
- 18 Tax preparation software (TurboTax, TaxAct, etc)
- 19 Other [specify]

[PROGRAMMING: IF accountant or notario in both Q23a , skip Q25]

[PROGRAMMING: IF only 8 or 13 for both Q23a AND Q24, SKIP TO CONDITIONAL BEFORE N3a]

[IF (Q23a= 1 thru 7) OR (Q24 = 1 thru 7), SC]

Q25. Considering *all* IRS sources you used, please rate your satisfaction with the **ease of getting general tax information**, including forms or publications.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[DISPLAY]

The next few questions are about record keeping.

[ASSIGN N3A AND N3B TO HALF OF RESPONDENTS; ASSIGN N3C N3D TO OTHER HALF]

[MP]

N3a. If you had a question about rules for **keeping records**, from which of the following sources would you get that information? (Select all that apply)

- 1 The IRS website (IRS.gov)
- 2 An IRS telephone line
- 3 Other IRS sources, specify
- 4 Your tax professional/preparer/accountant/CPA
- 5 Tax software (e.g. TurboTax, TaxCut, TaxAct)
- 6 Other financial websites
- 7 A friend or relative
- 8 Other non-IRS sources, specify
- 9 None
- 10 Not sure

(ASK IF N3a=4; ELSE SKIP TO Q28a)

N3b. How **confident** were you in the advice that your tax professional/preparer gives you about rules for record keeping?

- 1 Extremely confident
- 2 Somewhat confident
- 3 Not very confident
- 4 Not sure
- 5 My tax preparer did not give me advice about record keeping

[Programmer: Ask the following questions to another half of the respondents]

[MP]

N3c. Now, if you had a question about **correctly reporting income** and **allowable deductions**, from which of the following sources would you get that information?

- 1 The IRS website (IRS.gov)
- 2 An IRS telephone line
- 3 Other IRS sources, specify
- 4 Your tax professional/preparer/accountant/CPA
- 5 Tax software (e.g. TurboTax, TaxCut, TaxAct)
- 6 Other financial websites
- 7 A friend or relative
- 8 Other non-IRS sources, specify
- 9 None
- 10 Not sure

[ASK IF N3c=4; ELSE SKIP TO Q28a]

N3d. How **confident** were you in the advice that your tax professional gives you about correctly reporting income and allowable deductions?

1. Extremely confident
2. Somewhat confident
3. Not very confident
4. Not sure
5. My tax preparer did not give me advice about correctly reporting income and allowable deductions

[SC]

Q28a Are you **aware** of the Earned Income Tax Credit (EITC/EIC)?

- 1 Yes
- 2 No [**Skip to Q29**]

[SC]

Q28b [**If Q28a=Yes**] How did you learn about Earned Income Tax Credit (EITC/EIC)?

- 1 Tax preparer
- 2 TV/Radio
- 3 Friend/Family/Co-worker
- 4 IRS.gov or IRS publication
- 5 Tax software (e.g. TurboTax, TaxCut, TaxACT)
- 6 Social Media (e.g. Facebook, Twitter, YouTube, etc.)
- 7 Other (specify)_____

[SC]

Q29. During *the past year* the IRS' Earned Income Tax Credit (EITC/EIC) advertising campaign was, "Life's easier with EITC". Have you seen or heard this advertisement?

- 1 Yes
- 2 No

[SP]

Q26. Which of the following described how your 2011 federal taxes was **prepared**? By this, we mean filling out the forms and *NOT* the actual filing task.

- 1 By hand, using IRS tax forms
- 2 On a computer, using purchased tax software (for example, TurboTax or TaxACT)
- 3 Went to IRS.gov, found a Free File company and used their tax software (Traditional Free File)
- 4 Went to IRS.gov and used Free File Fillable Forms - filled in blank tax forms online without using tax software
- 5 Went to IRS.gov Espanol, found a Free File company and used their tax software in Spanish (Traditional Free File)
- 6 Both by hand and using purchased tax software (for example, TurboTax or TaxACT)
- 7 Other, specify
- 8 Don't know/Someone else prepared my return

[IF S3 = 1, SC]

Q27. Did you have your 2008 federal tax return available to you when you prepared your 2011 return?

- 1 Yes
- 2 No
- 3 First time filer/Not applicable

[SP]

Q29a. Did you use EITC Assistant tool on irs.gov to help determine your Earned Income Tax Credit (EITC/EIC) eligibility?

- 1 Yes
- 2 No

[SP]

Q29b. **[If Q29a=Yes]** Was the tool helpful in helping you determine your Earned Income Tax Credit (EITC/EIC) eligibility?

- 1 Yes
- 2 No

[SP]

Q28. **[If Q28a=Yes]** Did you **apply** for the Earned Income Tax Credit (EITC/EIC) when you filed your 2011 federal tax return in 2012?

- 1 Yes **[skip to Q28c]**
- 2 No

SC]

Q28c. **[If Q28a=Yes]** Did you **qualify** for Earned Income Tax Credit (EITC)/EIC for the 2011 tax year?

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

[SC]

[IF XSPANISH=2]

Q30S1. In the *past 12 months*, did you use any of the following Spanish forms or publications?

- 1 Did Not Use
- 2 Used
- 3 Not Sure

a. Pub 17 SP

- b. Pub 596 SP
- c. Form 2848 SP
- d. Form W-7 SP
- e. Pub 179
- f. Form 2290 SP
- g. Form W-9 SP
- h. Form W-11 SP
- i. Form 9465 SP

[TEXT]
[FOR PRETEST ONLY]

Q30S1A. Was there anything confusing or difficult to answer?

Tax Filing

[SC]

Q33. Are you **aware** that you can file your federal tax return electronically?

- 1 Yes
- 2 No

[SC] [SKIP if Q26=3]

Q35. Are you **aware** that “Free File” options are available on irs.gov, where taxpayers who qualify can prepare their federal return online (electronically) at no cost?

- 1 Yes
- 2 No

[SC, IF XSPANISH = 2 and Q35=yes][SKIP if Q26=5]

Q35s1. Are you **aware** that IRS Free-File is also available in Spanish from the Espanol section of irs.gov?

- 1 Yes
- 2 No

[SC, Q35 = 1 OR 35S1=1 OR Q26=3,4,5]

Q36 How did you *first* learn about Free File?

[Programmer: Please move option 1 “Don’t remember” to the end of the list but don’t change the value labels.]

- 1 Don’t remember
- 2 Cinema, movie theater
- 3 Friend, family, colleague
- 4 IRS website
- 5 Social media (Facebook, YouTube, Twitter, etc)
- 6 Other non-IRS website
- 7 Newspaper/Magazine

- 8 Radio/Television
- 9 IRS Federal Income Tax Return package
- 10 Other IRS materials - Poster, brochure, flyer
- 11 Other

[SC]

Q30a. How was your 2011 federal tax return filed in 2012? Did you:

- 1 Send your tax return by U.S. mail or commercial delivery service
- 2 File electronically (e-file) (including Free File)
- 3 Deliver in person
- 4 Not sure, filed by someone else

[SC, IF Q30A NOT =4 OR MISSING]

Q31a. Did you **INSERT RESPONSE FROM Q30A** in the *previous* year?

- 1 Yes
- 2 No

[SC, IF Q31A = 2]

Q31b. What is the *main* reason you changed the way you **filed** your tax return in 2012?

- 1 New computer access/computer programs
- 2 IRS Free File options
- 3 Commercial software free filing option
- 4 Advertising
- 5 Different/new tax preparer
- 6 Tax preparer influenced change
- 7 Word of mouth
- 8 Quicker/faster Refund
- 9 Easier/more Convenient
- 10 Owed money
- 11 Change in filing status
- 12 Wanted to try different method
- 13 Security issues
- 14 Cost
- 15 First time filer/haven't filed for previous years
- 16 Filed for an extension/meeting deadline
- 17 Other (specify)

[SC, IF Q33 = 1 AND Q30A = 1 OR 3]

Q31c. What is the *primary* reason that your return was *not* filed electronically?

- 1 Like paper filing
- 2 Cost
- 3 Don't have trust that filing tax returns electronically (e-filing) works

- 4 [IF S3 NE 1] The option was not offered to me
- 5 [IF S3 = 1] No access to Internet/computer
- 6 Did not know about it/never thought about it
- 7 Too hard/complex
- 8 Don't trust security with sending my personal information online

- 9 Owed money to the IRS
- 10 No need/prefer not to
- 11 Other (specify)_____

[MC if ((Q35=YES OR Q35S1=YES (AWARE OF FREE FILE)) AND (Q26 NOT = 3 or 5(DID NOT USE TRADITIONAL FREE FILE)]

Q37. What were the reasons that you did *not* use Free File for your 2011 tax return?

- 1 Do not meet the income requirements/my income is too high
- 2 Do not understand what Free File is
- 3 Instructions too confusing on IRS website
- 4 Difficult to use once I am on 3rd party website
- 5 Do not have confidence in Free File/trust in Free File
- 6 Do not have confidence in security of sending my personal information over the Internet
- 7 Feel that refund anticipation loan provides faster refund
- 8 Option was not offered
- 9 Someone else decided how to file
- 10 Not interested/Preferred another method
- 11 Free File did not support the forms/schedules I file because my taxes are complicated
- 12 Other (specify)_____

[SC, GRID – MAKE ALL COLUMNS SAME WIDTH]

Q38. Here are some questions about **preparing** and **filing** your return. How satisfied were you with the following:

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF S3 NE 1 SHOW]

- a. The tax advice provided by the person who prepared your taxes
- b. The accuracy of the person who prepared your taxes
- c. The knowledge of the person who prepared your taxes
- d. The time it took that person to prepare your taxes after you provided all the necessary information

[IF S3 = 1 SHOW]

- e. The time you spent completing your federal tax return
- f. The ease of understanding what materials and documents to include with your federal tax return
- g. The ease of understanding where to send your return

- h. **[IF Q26=2, 6]** The amount of money you spent to file your federal tax return electronically
- i. **[IF Q26=3,4,5]** Ease of using Free File through the IRS website

[GRID - SP]

Q38.1 Thinking back to the *time* you filed your 2011 return, please state your **level of confidence** regarding the following aspects of your return.

- 1 Not at all confident
- 2 Not very confident
- 3 Somewhat confident
- 4 Very confident

Q38.1a The return I filed was accurate.

Q38.1b The income I reported was accurate.

Q38.1c The deductions and/or credits I claimed were accurate.

Q38.1d The amount of tax I paid was accurate.

Q38.1e I paid the right amount of taxes under the law. (i.e., took full advantage of all tax laws, resulting in the maximum refund check and/or minimum amount of additional tax owed)

[S3 NE 1, SC]

Q39a1. Taking *all* factors into account, please rate your overall satisfaction with the **person** who completed your return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[S3 NE 1, SC]

Q39a2. Taking *all* factors into account, please rate your overall satisfaction with the **filing process** (the actual filing task) of your federal return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied
- 6 Not applicable/someone else filed my tax return

[S3 = 1, SC]

Q39b. Taking *all* factors into account, please rate your overall satisfaction with **preparing** and **filing** your federal return.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[S3 = 1, TXT]

Q40. Please tell us what you believe the IRS could do to *improve* the process of completing and filing your return.

IV. GETTING YOUR REFUND FROM THE IRS

[PROGRAMMING: IF Q3a=9 or Q4a=10 or Q5a=9 or Q6a=10 (Refund Information), ASK Q42b]

[IF Q3A NE 9 AND Q4A NE 10 AND Q5A NE 9 AND Q6A NE 10, SC]

Q42a In the *past 12 months*, did you contact the IRS about a refund from *any* tax year?

- Yes [GO TO Q42C]
- No [GO TO Q43]

[IF Q3A=9 OR Q4A=10 OR Q5A=9 OR Q6A=10; SC]

42b You said earlier that you contacted the IRS about a refund by
 [IF Q3A = 9 INSERT 'calling an IRS Toll-Free line',
 [IF Q4A = 10 INSERT 'visiting a local IRS office (Taxpayer Assistance Center, walk-in center)',
 [IF Q5A = 9 INSERT 'going to the IRS website',
 [IF Q6A = 10 INSERT 'using regular mail to contact the IRS',
 Did you also contact the IRS about a refund from any tax year in the *last 12 months* through
 [IF Q3A NE 9 INSERT 'calling an IRS Toll-Free line',
 [IF Q4A NE 10 INSERT 'visiting a local IRS office (Taxpayer Assistance Center, walk-in center)',
 [IF Q5A NE 9 INSERT 'going to the IRS website',
 [IF Q6A NE 10 INSERT 'using regular mail to contact the IRS',

- Yes ASK Q42c
- No SKIP TO Q43

[IF Q42B = 1, MC/NUM GRID, RANGE 0-99]

Q42c. How did you contact the IRS about the refund and how many *times* did you contact the IRS about a refund in the *past 12 months* for each method?

| Method | CHECKBOX | Number of Times in Past 12 Months |
|--|--------------------------|-----------------------------------|
| 1. [IF Q3A = 7 DO NOT DISPLAY OPTION]Call an IRS Toll-Free line | <input type="checkbox"/> | _____ |
| 2. [IF Q4A = 7 DO NOT DISPLAY OPTION]Visit the local IRS office (Taxpayer Assistance Center, walk-in center) | <input type="checkbox"/> | _____ |

- 3. **[IF Q5A = 7 DO NOT DISPLAY OPTION]** Visit the IRS website _____
- 4. **[IF Q6A = 7 DO NOT DISPLAY OPTION]** Send regular mail to the IRS _____

[SC]

Following are some questions about getting your refund from the IRS for your 2011 federal tax return.

Q43a. When you filed your 2011 federal tax return, did you think you would get a tax refund or that you owed taxes?

- 1 Thought I owed taxes
- 2 Expected a refund
- 3 Neither
- 4 Don't know

Q43b. In the end, did you get a refund, owe money or neither?

- 1 Got refund
- 2 Owed money
- 3 Neither
- 4 Don't know

=

[SC, IF Q43B = 1]

Q46 Have you **received** your refund for your 2011 tax return yet? If you were expecting a refund, but it was withheld for any reason, please answer "No".

- 1 Yes
- 2 No
- 3 Applied to prior year balance/estimated tax

[IF 46 = 1, 2, SC]

Q48. **[IF Q46 = 2,**

SHOW How did you request to receive your refund? **[IF Q46 = 1,**

SHOW How did you receive your refund?

- 1 Direct deposit
- 2 Paper check
- 3 Refund Anticipation Loan (RAL)

[SP, IF Q48=3]

Q45b. If you knew the IRS could directly deposit your refund into your bank account in three days, would you still have taken the Refund Anticipation Loan (RAL)?

- 1 Yes

2 No

[SC/GRID, IF Q43B = 1 – MAKE ALL COLUMNS SAME WIDTH]

[ENLARGE FONT SIZE]

Q50. Please rate your satisfaction with the following aspects of getting your refund from the IRS. How satisfied were you with:

- 1 Very dissatisfied
 - 2 Dissatisfied
 - 3 Neither satisfied nor dissatisfied (neutral)
 - 4 Satisfied
 - 5 Very satisfied
 - 6 Not applicable
- a The time it took to receive your refund from the IRS
 - b The accuracy of your refund
 - c The IRS's explanation of any adjustments to your refund

[SC, IF Q43B = 1]

Q51. Taking *all* factors into account, please rate your satisfaction with getting your refund from the IRS for the 2011 tax season?

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

V. RESOLVING ISSUES AFTER FILING: THOSE WHO RECEIVED NOTICE

The following questions are about **notices**. A notice is a letter sent in the mail from the IRS regarding an issue such as a balance due, an overpayment, or a request for information. Please do *not* count letters to taxpayers about the IRS not mailing certain tax packages (forms and instructions) in 2011.

Notice Receipt and Topic

[SC]

52. In the *past 12 months*, have you **received** a notice from the IRS?

- 1 Yes
- 2 No [

[IF Q52 = NO AND Q3A NE 6 AND Q4A NE 6 AND Q6A NE 6, SKIP TO NEXT SECTION]

[DISPLAY IF Q3A = 6 OR Q4A = 6 OR Q6A = 6]

Next are some questions about your contact in the past 12 months about *any* notices you’ve received.

[DISPLAY IF Q3A = 6 OR Q4A = 6 OR Q6A = 6]

[REMOVE YES/NO ANSWER CHOICES]

You mentioned that you have contacted the IRS about a notice by [Insert “Calling an IRS Toll-Free line” if Q3a=4], [Insert “Visiting a local IRS office” if Q4a=4], [Insert “Sending regular mail to the IRS” if Q6a=4].

[MC/NUM GRID, RANGE 0-99]

Q56a/56b. Did you contact the IRS about the notice by the following methods? If so, how many *times* did you contact the IRS about a notice in the *past 12 months* for each method?

| Method | Number of Times in Past 12 Months |
|--|-----------------------------------|
| 1. [IF Q3A = 4 DO NOT DISPLAY OPTION]Call an IRS Toll-Free line | _____ |
| 2. [IF Q4A = 4 DO NOT DISPLAY OPTION]Visit a local IRS office (Taxpayer Assistance Center, walk-in center) | _____ |
| 3. [IF Q6A = 4 DO NOT DISPLAY OPTION]Send regular mail to the IRS | _____ |

The following questions are about your *most recent* notice from the IRS:

[SC]

Q57. What was your *most recent* notice about?

- 1 Credits you might be eligible for but did not claim
- 2 Error on return: Under-reported income
- 3 Error on return: Inadequate withholdings
- 4 Error on return: Other
- 5 Failure to file a return
- 6 Failure to make payment
- 7 Failure to sign return or form
- 8 Overpayment
- 9
- 10 Refund issue
- 11 Balance due issue
- 12 Resubmitting/missing forms
- 13 Penalty for late filing
- 14
- 15 Request for information/proof for items on my tax return (correspondence exam)
- 16 Other (specify)
- 17 The purpose of the notice was not clear
- 18 Do not recall_____

Notice Inserts

[IF Q52 = YES, SC]

58. Were additional paper inserts included with this most recent notice?

- 1 Yes
- 2 No [**Skip to Q60**]
- 3 Don't remember

[ASK IF Q58=1]

[MC]

[

Q59. Did you find the insert(s) included with the notice useful?

- 1 Yes
- 2 No
- 3 Some were useful, others were not

[SP]

Q60. If you are to receive communications from IRS in the future about your tax account, would you **prefer** to receive such communications through email or through the postal mail service?

- 1 Email
- 2 Postal mail service
- 3 Neither email nor postal mail service (Specify)

Notice Resolution

[SC]

Q61. How did you *first* choose to respond to the *most recent* notice?

- 1 Called an IRS Toll-Free line
- 2 Visited a local IRS office (Taxpayer Assistance Center, walk-in center)
- 3 Sent regular mail to the IRS

- 4 Had someone else respond: tax preparer, accountant, attorney
- 5 Had someone else respond: spouse, friend
- 6 Did nothing
- 7 Other _____
- 8 Don't remember
- 9 Not applicable

[IF Q61=1, SC]Q56c. Were you able to resolve the issue in your notice when you **called**?

- 1 Yes
- 2 No

[IF Q61=2, SC]Q56d. Were you able to resolve the issue in your notice when you visited the **local IRS office** (Taxpayer Assistance Center, walk-in center)?

- 1 Yes
- 2 No

[IF 61=3, SC]

Q56e. Were you able to resolve the issue in your notice when you sent **mail** to the IRS?

- 1 Yes
- 2 No

[IF 61 = 6, SC]

Q63. What was the *primary* reason that you did *nothing* about the notice?

- 1 It wasn't clear what I was supposed to do
- 2 The notice said no action was needed
- 3 The issue was already resolved
- 4 Other (specify) _____

Interim Letter Questions

[IF Q61=1-5, 7,SC]

Q66. *After* your initial response to the notice, did you receive correspondence from the IRS indicating your "case" was under review and that the IRS would be **getting back to you** (i.e., an "interim" letter regarding the status of your correspondence)?

- 1 Yes
- 2 No [Skip to Q64]
- 3 Do not remember
- 4 Do not know

[IF Q66 = YES, SC]

Q67. Was the “interim” letter useful in providing an adequate update on the status of your *most recent* notice?

- 1 Yes
- 2 No

[IF Q66 = YES, SC]

Q68. Was it clear that this “interim” letter required **no action** from you until the IRS contacted you again (except to continue making payments that are due)?

- 1 Yes
- 2 No

[IF Q66 = YES, SC]

Q69. About how many months went by *between* the time you responded to the initial notice and the time you received the “interim” letter?

- 1 Less than 1 month
- 2 Between 1 to 3 months
- 3 Between 3 and 6 months
- 4 More than 6 months
- 5 Don’t remember/don’t know

[IF NEW Q66 = YES, SC]

Q70a. Please rate your satisfaction with the timeliness of receiving this “interim” letter.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[IF 61 = 1-5, 7, SC]

Q64. From the time you received your *most recent* notice, about how long did it take to resolve the issue?

- 1 Less than 1 day
- 2 1 day or longer, but less than 1 week
- 3 Between 1 and 2 weeks
- 4 More than 2 weeks, but less than 1 month
- 5 Between 1 and 3 months
- 6 Between 3 and 6 months
- 7 More than 6 months
- 8 Notice issue still unresolved
- 9 Don’t remember/don’t know

[IF Q61=1-5, 7, GRID]

**[DO NOT SPLIT INTO TWO GROUPS]
[INCREASE SIZE OF LABELS]**

Q65. Recalling your experience with the notice, please indicate the level to which you **agree** or **disagree** with the following statements:

- 1 Strongly disagree
- 2 Disagree
- 3 Neither agree or disagree
- 4 Agree
- 5 Strongly agree

- a. The language was easy to understand
- b. The layout was easy to follow
- c. The section headings (if any) were helpful
- d. The notice contained too much information
- e. The notice contained the information I needed
- f. The notice was clear on how to use IRS services to resolve the issue

- g. The contact information was easy to locate

[SC]

Q70b. Thinking about *all* aspects of your experience with your *most recent* IRS notice, please rate your satisfaction with the overall notice process.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very satisfied

[MC, UP TO 2 CHOICES]

Q62. What should the IRS do to improve the notice process? OPEN END

VI. OVERALL SATISFACTION: ALL RESPONDENTS

[PROMPT]

[SC, IF XSPANISH = 2]

Q71a. Please rate your *overall* satisfaction with the Spanish-language assistance you received from the IRS for your 2011 federal taxes.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very Satisfied

[PROMPT]

[SC]

Q71b. Considering *all* factors concerning your 2011 federal tax return (including getting information, preparation and filing, and refund or notice issues), please rate your *overall* satisfaction with the **entire 2011 tax filing process**.

- 1 Very dissatisfied
- 2 Dissatisfied
- 3 Neither satisfied nor dissatisfied (neutral)
- 4 Satisfied
- 5 Very Satisfied

[TXT]

Q72. What could the IRS have done to improve your experience with your 2011 taxes? If you have no suggestions, please enter "None."

VII. PSYCHOGRAPHIC QUESTIONS**[SC, GRID]**

Q73. The next set of questions are opinion questions that give us an indication of taxpayer views on finance and Internet-related issues. Please indicate the extent to which you **agree** or **disagree** with each of the following statements. **[Rotate list of items]**

- 1 Strongly disagree
 - 2 Disagree
 - 3 Neither agree nor disagree
 - 4 Agree
 - 5 Strongly agree
-
- a. I enjoy doing research on the Internet
 - b. I enjoy managing my household finances
 - c. I wish I had a better understanding of my finances
 - d. I believe that the IRS is concerned about how to provide tax information that helps taxpayers deal with economic hardships
 - e. I perform financial activities (i.e., pay bills, credit cards, insurance, mortgages, etc) on the Internet
 - f. I make purchases on the Internet
 - g. I feel secure sharing personal financial information over the Internet
 - h. I do *not* mind paying my fair share of taxes
 - i. I think preparing tax returns should be made easier
 - j. I think electronic filing should be free to everyone
 - k. I think there should be an alternative tax system to replace the income tax system
 - l. I regularly save money
 - m. Another person has control of my finances
 - n. I have an emergency fund/financial safety net
 - o. I'm confident in my ability to solve financial problems that come up in my everyday life

VIII. AFFORDABLE CARE ACT OF 2012 Questions

The following questions are about the Affordable Care Act of 2012. As you may know, a federal law was passed earlier in 2012 that makes changes to the country’s health care insurance system.

[SP]

H1. Overall, how much would you say you **know** about the Affordable Care Act of 2012?

- 0 1 Nothing at all
- 1 2 Some
- 2 3 A lot
- 3 4 Everything

[GRID – SP]

H2. How much do you **know** about each of the following specific changes made by the Affordable Care Act of 2012?

| | Nothing at all | Some | A lot | Everything |
|---|----------------|------|-------|------------|
| | 1 | 2 | 3 | 4 |
| a. The dates the various provisions of the new law go into effect. | | | | |
| b. The law will establish special “exchanges” where people who don’t have insurance through an employer or the government can buy it. | | | | |
| c. The law will help some people pay for the health insurance they buy from the special exchanges by giving them a subsidy through a tax credit. | | | | |
| d. The new law will require that most people get health insurance coverage or pay a fee. | | | | |

H3. How would you **prefer** to get information about the new Affordable Care Act and fees? (Please rank top three. Type 1 for your 1st choice, 2 for 2nd and 3 for 3rd) **[Programmer: Rotate the list except keep other at the bottom, allow ranking of up to three]**

- 1 TV
- 2 Radio
- 3 Newspaper

- 4 Internet
- 5 Mail
- 6 Friends, Colleagues, Family Members
- 7 Employer
- 8 Tax preparer
- 9 Health care provider
- 10 Other, Specify _____

**[IF H3=Internet]
[ALLOW RANKING OF UP TO THREE]]**

H3.1 Which of the following ways on the Internet would you **prefer** to get information about the Affordable Care Act and fees? (Please *rank up to 3*)

- 1 Email
- 2 YouTube
- 3 Social Networks (e.g. Facebook, Twitter, etc.)
- 4 Internet news site (e.g. CNN.com, etc)
- 5 Healthcare.gov
- 6 Other

[IF H3=Mail][SC][Rotate list, keep other and none at the bottom]

H3.2 From which of the following organizations would you **prefer** to receive mail about the Affordable Care Act and fees?

- 1 Health insurance company
- 2 Car or home insurance company
- 3 State Health Department
- 4 County Health Department
- 5 Department of Health and Human Services (HHS)
- 6 Centers for Disease Control and Prevention (CDC)
- 7 My doctor
- 8 My pharmacist
- 9 Red Cross
- 10 Community center or volunteer organization (e.g. senior citizens center)
- 11 Internal Revenue Service (IRS)
- 12 Tax professional
- 13 Other, specify _____
- 14 None,

[SC]

H4. Which of the following best describes your *current primary health insurance coverage*?

- 1 Health insurance through a job (current or past employer or union)
- 2 Buy health insurance privately (not related to current or past employment)
- 3 Medicare (health insurance for persons 65 years or over, or with disabilities)
- 4 Medicaid (government assistance program pays for health care)
- 5 TRICARE, CHAMPUS, CHAMPVA, VA, military health care, or Indian Health Service
- 6 I do not have health insurance
- 7 Don't know

[Programmer: rotate the list]

[SC]

H5. Where is the *first* place you would contact if you had a question related to the new Affordable Care Act?

- 1 Health insurance company
- 2 Car or home insurance company
- 3 State Health Department
- 4 County Health Department
- 5 Red Cross
- 6 Community center or volunteer organization (e.g., Senior Citizens Center)
- 7 Department of Health and Human Services (HHS)
- 8 Centers for Disease Control and Prevention (CDC)
- 9 Internal Revenue Service (IRS)
- 10 Tax professional
- 11 My doctor
- 12 My pharmacist
- 13 None, I would not contact any government office, agency or community group
- 14 Other, specify _____

[SC]

H6. What is your **preferred** contact method to get more information/get questions answered about the new law? (Select up to three)

- 1 Internet
- 2 Mail
- 3 Phone
- 4 Text or SMS
- 5 Email
- 6 Face-to-face /In person

VIII. DEMOGRAPHICS: ALL RESPONDENTS

Here are a

few questions for classification purposes only.

[SC]

D1. Do you have a computer at home?

- 1 Yes
- 2 No

[SC]

D2.1. Do you access the Internet apart from taking surveys via Knowledge Networks?

- 1 Yes
- 2 No

[MC]

D2. Where do you access the Internet?

- 1 From home
- 2 From work
- 3 From public library or other place (e.g. school, internet café, etc)
- 4 From hotels
- 5 At an IRS office (Taxpayer Assistance Center, walk-in center)
- 6 I do not access the Internet
- 7 Cell phone\BlackBerry\PDA

[IF Q2C = 1 AND D2 = 6, MC]D2chk Earlier you indicated you visited the IRS website to obtain information and you just now indicated you do *not* access the Internet. Where did you access the IRS website?

- 1 From home
- 2 From work
- 3 From public library or other place (e.g. school, internet café, etc)
- 4 At a local IRS office (Taxpayer Assistance Center, walk-in center)
- 5 I do not access the Internet
- 6 Cell phone\BlackBerry\PDA
- 7 Other explanation (specify)

[SC]D5. What is the *highest* level of education you have completed?

- 1 Less than 9th grade
- 2 9th grade to 12th grade, no diploma
- 3 High school graduate/GED
- 4 Some technical/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

[MC]

D6. Do you have *any* of the following long-term conditions (lasting 6 months or more)? Please select all that apply.

- 1 Deafness
- 2 Severe Vision Impairment
- 3 Severe Hearing Impairment
- 4 Severe Speech Impairment
- 5 A condition that substantially limits your physical abilities (such as standing or walking)
- 6 A condition that limits learning or remembering
- 7 Some other condition
- 8 Do not have a long-term condition **[SC]**

[IF D6 = 1-7, SC]

D6a. Does your disability prevent you from going outside of your home?

- 1 Yes
- 2 No

[SC]

D7. What is your employment status?

- 1 Work full-time
- 2 Work part-time
- 3 Retired
- 4 Full-time student
- 5 Unemployed, looking for work
- 6 Employed in the home/homemaker (for example, a stay at home parent)
- 7 Other

[IF D7 = 5, NUM ENTER DIGITS 0-99]

D7.1 For how many *months* have you been unemployed and looking for work?

_____ months

[SC]

D8. Did you report having *any* dependents on your 2011 tax return?

- 1 Yes
- 2 No

[SC]

D9. Which of the following categories best describes your household income *before* taxes for 2011?

- 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 million
- 11 \$1 million or more

[SC]

D10. Do you speak a language *other* than English at home?

- 1 Yes
- 2 No

[IF XSPANISH = 2, SC]

D11A. Are you of Hispanic or Latino origin (ethnicity)?

- 1 Yes
- 2 No

[IF XSPANISH = 2, SC]

D11B.

country of origin?

What is your

- 1 Argentina
- 2 Colombia
- 3 Cuba
- 4 Dominican Republic
- 5 Ecuador
- 6 El Salvador
- 7 Guatemala
- 8 Honduras
- 9 Mexico
- 10 Nicaragua
- 11 Peru
- 12 Puerto Rico
- 13 Spain
- 14 United States
- 15 Venezuela
- 16 Other (Please specify)