

**2018 TOTAL TAXPAYERS STUDY**  
**To Update National Estimate Of Underserveds & TAS Awareness**  
**n=1000 Total Taxpayers (600 Phone/400 Online)**

Respondent Numerical ID# \_\_\_\_\_ Zip Code (first three digits only) \_\_\_\_\_ ...000-000

Demographics In This Underserved Study Are Not Controlled - They Should Reflect Demos Of Those Qualifying As Underserveds.

**NOTE: KEEP CAREFUL ZIP RECORDS ON EVERYONE SCREENED SO THAT WE CAN TABULATE AND ANALYZE WHETHER OR NOT THE UNDERSERVED CLUSTER IN AREAS THAT COULD BE BETTER SERVED WITH A POSSIBLE TAS OFFICE LOCATION.**

For Phone Survey: Record Disposition Of Each Call On This Number. For Online Survey, Keep Careful Tally Of Each Disposition.

|            |            |          | <u>Disconnected</u> | <u>No Answer</u> | <u>Unavailable</u> | <u>Refused</u> | <u>Not Qualified</u> | <u>Complete</u> |        |
|------------|------------|----------|---------------------|------------------|--------------------|----------------|----------------------|-----------------|--------|
| Date _____ | Time _____ | (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ | Time _____ | (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ | Time _____ | (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ | Time _____ | (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ | Time _____ | (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |

**PROGRAMMERS: CUSTOMIZE INSTRUCTIONS FOR PHONE VS. ONLINE. FOR EXAMPLE, USE "READ" FOR PHONE SURVEYS AND "SHOW" FOR ONLINE SURVEY. IN ADDITION, AFTER INTROS, SURVEYS HAVE BEEN ALIGNED TO HOLD SAME QUESTION WORDING FOR PHONE & ONLINE, WITH ANY DISTINCTIONS IN PROGRAMMING BETWEEN PHONE AND ONLINE SHOWN IN YELLOW-SHADED ITALICS.**

TELEPHONE SURVEY INTRODUCTION. NOTE: ANYONE SCREENED MUST BE READ THE CLOSING PRA STATEMENT.

Hello, I'm \_\_\_\_\_ of Russell Marketing Research, an independent national survey firm. May I speak with a (ROTATE) (male) (female) age 18 or over who filed Federal income taxes this year? (AFTER REACHING A POTENTIAL RESPONDENT, CONTINUE WITH:.) First, do you or anyone else in your family work in any department or unit within the Internal Revenue Service or IRS? (IF "YES", THANK & TERM. IF "NO" CONTINUE.)

ONLINE SURVEY INTRODUCTION. NOTE: ANYONE SCREENED MUST BE SHOWN THE CLOSING PRA STATEMENT.

This survey is being conducted by Russell Marketing Research, an independent national survey firm. We are surveying people age 18 or over who filed Federal income taxes this year. (CONTINUE WITH:.) First, do you or anyone else in your family work in any department or unit within the Internal Revenue Service or IRS? (IF "YES", THANK & TERM. IF "NO" CONTINUE.)

FOR BOTH PHONE AND ONLINE, CONTINUE WITH INTRO:

We are conducting a national study of Taxpayers on behalf of the IRS, who wants to better understand what Taxpayers need and the best ways to meet those needs. Your participation in this survey is entirely voluntary and your responses to questions will never be identified with you personally but will only be tabulated in aggregate with the responses of hundreds of other Taxpayers so that we can learn more about how the IRS can better serve the nation's Taxpayers. The survey should take about 15-20 minutes to complete and we'd appreciate your help. Would you be willing to participate in the survey?

IF "NO", THANK & TALLY. IF "YES", CONTINUE WITH: Thank you. The survey is intended for a certain group of Taxpayers. Let us ask a series of questions to determine if you are one of that group. CONTINUE SCREENING.



1. **First, would you prefer to complete the survey in English or Spanish? Please choose one answer. (READ/SHOW CHOICES.)**

- English (STAY WITH ENGLISH-LANGUAGE SURVEY).....1 ...000
- Spanish (GO TO SPANISH-LANGUAGE SURVEY).....2

2. **Thinking of your own generation as well as that of your parents, aunts, and uncles, what would you say is the primary language of your household?**

(ALLOW VERBATIM ENTRY) **Primary Language Of Household**\_\_\_\_\_

3. **For the record, are you male or female? (READ/SHOW CHOICES.)**

- Male.....1 ...000
- Female.....2

4. **What are the first three digits of your zip code? (ENTER HERE:)**\_\_\_\_\_

...000

5. **Which one of the following best describes your age? (READ/SHOW IN ORDER.)**

- Under 18.....(TERM)
- 18-25 (CONTINUE WITH Q6).....1 ...000
- 26-35 (CONTINUE WITH Q6).....2
- 36-45 (CONTINUE WITH Q6).....3
- 46-55 (CONTINUE WITH Q6).....4
- 56-64 (CONTINUE WITH Q6).....5
- 65 Or Over (CONTINUE WITH Q7).....6
- REFUSED.....(TERM)

IF 18-64, CONTINUE WITH:

6. **And, have you ever filed Federal income taxes? (READ/SHOW CHOICES.)**

- Yes.....1 ...000
- No.....(TERM)
- Prefer To Not Answer .....(TERM)

IF 65 OR OVER, CONTINUE WITH:

7. **And, did you or do you plan to file Federal income taxes this year - in 2018 for the tax year 2017? (READ/SHOW CHOICES.)**

- Yes.....1 ...000
- No.....(TERM)
- Prefer To Not Answer .....(TERM)

FOR ALL WHO QUALIFIED THROUGH Q6, BEGIN MAIN SURVEY & READ/SHOW:

You are among the Taxpayers we want to speak with, so let’s start the survey. As you go through the survey, please keep in mind that none of your responses here will ever be identified with you personally.

8. For classification purposes only, have you, or any member of your household, ever encountered or are currently encountering any problem with the IRS related to filing and payment of Federal income taxes? (READ/SHOW CHOICES & RECORD ONE ANSWER.)

- Yes (CONTINUE WITH Q9).....1 ...000
- No (SKIP TO Q11).....2

IF “YES” TO Q8, CONTINUE WITH Q9. IF “NO”, SKIP TO Q11.

9. Have you contacted or has a tax professional ever helped you contact the IRS for help with this problem? (READ CHOICES & CIRCLE ONE)

- Yes (CONTINUE WITH Q10).....1 ...000
- No (SKIP TO Q11).....2

IF “YES” TO Q9, CONTINUE WITH Q10. IF “NO”, SKIP TO Q11.

10. What is the name of the IRS department or division that you, or a professional, went to for help with this problem? *(IN PHONE, SHOW LIST FOR INTERVIEWER BUT DO NOT READ LIST TO RESPONDENT. IN ONLINE, DO NOT SHOW LIST AT ALL BUT REQUIRE RESPONDENT TO ENTER VERBATIM ANSWER IN A SPACE PROVIDED.)*

- Taxpayer Advocate Service (TAS).....1 ...000
- Problem Resolution Program (PRP).....2
- Other (SPECIFY).....x

**READ/SHOW:** Next, we'll ask about possible problems that people face in terms of paying Federal taxes. This may seem personal, but please keep in mind that your answers will never be identified with you personally but will only be tabulated in aggregate with the responses of hundreds of other Taxpayers so that we can learn more about how the IRS can better serve the nation's Taxpayers.

11. As you know, the IRS is responsible for applying Federal tax laws. Following are some situations that might result from the application of Federal tax laws. Please indicate if you have ever found yourself in any of these specific situations as a result of the application of tax laws. (RANDOMIZE & READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

NOTE: DO NOT READ/SHOW ANY OF THE BOLD-FACED CATEGORY HEADERS IN Qs 11-12.

12. As we go through the list one more time, please indicate if you are currently experiencing any of these situations as a result of the application of Federal tax laws. (FOLLOW SAME INSTRUCTIONS AS FOR Q10.)

|   | <u>COL. 11</u><br>Ever<br>Experienced | <u>COL. 12</u><br>Currently<br>Experiencing |        |
|---|---------------------------------------|---|--------|
| <b><u>Economic Harm/Financial Distress</u></b>  |                                       |   |        |
| Experiencing economic harm or is about to suffer economic harm.....   | 1                                     | 1   | ...000 |
| Facing an immediate threat of adverse action.....   | 2                                     | 2   |        |
| Incurring significant costs if relief is not granted<br>(including fees for professional representation).....   | 3                                     | 3   |        |
| Suffering irreparable injury or long term adverse impact<br>if relief is not granted.....   | 4                                     | 4   |        |
| <b><u>Tried To Resolve Problem But IRS Couldn't</u></b>   |                                       |   |        |
| Experiencing a delay of more than 30 days<br>to solve a tax account problem.....  | 5                                     | 5   |        |
| Not receiving a response or resolution to an IRS problem<br>by the date promised.....   | 6                                     | 6   |        |
| A system or procedure has either failed to operate as intended,<br>or failed to resolve your problem or dispute within the IRS.....                               | 7                                     | 7   |        |
| <b><u>Violation Of Taxpayer Rights</u></b>  |                                       |   |        |
| The manner in which tax laws were administered raised considerations<br>of equity, or impaired or will impair your rights as a Taxpayer.....                      | 8                                     | 8   |        |
| The National Taxpayer Advocate determined that<br>compelling public policy warranted assistance to you<br>as an individual or a part of a group of Taxpayers..... | 9                                     | 9   |        |
| (IF PHONE, DO NOT READ/IF ONLINE, SHOW:) NONE.....  | 0                                     | 0   |        |

- **RESULTS TO Q11 WILL BE USED TO CALC A NATIONAL % UNDERSERVED**

IF YES TO Q8 OR IF ANY PROBLEM MENTIONED IN Qs 11/12, ASK Qs 13-14. IF NOT, SKIP TO Q15.

13. Earlier you mentioned that you have experienced a problem with the IRS related to filing and payment of taxes. About how long ago did the most recent problem occur. Was it...? (READ/SHOW CHOICES & RECORD ONE ANSWER. FOR "DON'T KNOWS", USE READ BUT DON'T CLICK FOR PHONE AND SHOW "PREFER NOT TO ANSWER" FOR ONLINE. THIS WILL PRODUCE SOME DATA DIFFERENCES BUT WE CAN RE-BASE QUESTION TO "TOTAL ANSWERING" AND BRING DATA IN ALIGNMENT.)

- Within The Past Year.....1 ...000
- 1 to Less Than 2 Years Ago.....2
- 2 to Less Than 5 Years Ago.....3
- 5 to Less Than 10 Years Ago.....4
- 10 Years Ago Or Longer.....5
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y

14. To the best of your recall, how long did it take to resolve this problem? Did it take...? (READ/SHOW CHOICES & RECORD ONE ANSWER. FOR "DON'T KNOWS", USE READ BUT DON'T CLICK FOR PHONE AND SHOW "PREFER NOT TO ANSWER" FOR ONLINE. THIS WILL PRODUCE SOME DATA DIFFERENCES BUT IN COMPARING PHONE TO ONLINE, WE CAN RE-BASE QUESTION TO "TOTAL ANSWERING" AND BRING DATA INTO ALIGNMENT.)

- Less Than One Month.....1 ...000
- 1 Month up to Less Than 3 Months.....2
- 3 Months up to Less Than 6 Months.....3
- 6 Months Up To Less Than One Year.....4
- 1 to Less Than 2 Years.....5
- 2 Years Or More.....6
- Or, Is It Yet To Be Resolved.....7
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y

**READ:** Next I would like to ask about your attitudes towards filing taxes in general.

15. Next, we'll present to you a series of statements describing how people may or may not feel about filing taxes. After each statement, please indicate if you *agree strongly, agree somewhat, disagree somewhat, or disagree strongly* with the statement as it applies to you personally. Let's start with... (ON PHONE, REPEAT SCALE WHENEVER NECESSARY & DON'T OFFER, BUT CLICK IF "DON'T KNOW" OR "CAN'T SAY". ONLINE, SHOW "DON'T KNOW/CAN'T SAY" AS A CHOICE. THEN TO COMPARE PHONE V ONLINE RESULTS, WE CAN RE-BASE RESPONSES TO BRING DATA INTO ALIGNMENT.)

|   | Agree Strongly | Agree somewhat | Disagree somewhat | Disagree Strongly | DK/Can't Say |        |
|---|----------------|----------------|-------------------|-------------------|--------------|--------|
| I think the IRS would be helpful if I had a problem.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I would only call the IRS with a problem as a last resort.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I am worried that when I call the IRS I will not get to talk to a live person.....                                  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I don't want anything to do with the IRS.....   | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I think the IRS is the cause of many tax problems.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I would call the IRS immediately with a question/problem.....   | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I find anything relating to the IRS & taxes to be confusing.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I think the IRS does everything it can do to help taxpayers.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I don't trust the IRS.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I think the IRS would handle my problem promptly.....   | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I think the IRS would handle my problem fairly.....   | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I think the IRS will explain my problem in plain language I can understand.....                                     | 4              | 3              | 2                 | 1                 | y            | ...000 |
| If I ever had a problem with my taxes, I'm sure the IRS would assign a representative who would handle my case..... | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I think the IRS will correct its own error(s) if it led to my problem.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| The IRS looks out for the government's interest before mine.....  | 4              | 3              | 2                 | 1                 | y            | ...000 |
| I would have to try lots of IRS departments in order to get to the right person...                                  | 4              | 3              | 2                 | 1                 | y            | ...000 |

**READ:** Next we want to ask about your attitudes towards filing taxes in general.

16. Next, thinking in more detail about what Taxpayers do when encountering a Federal tax problem, please tell us: to the best of your knowledge, is there a specific division or department of the IRS, besides customer service, which handles Taxpayer problems? (READ/SHOW CHOICES & ALLOW ONE ANSWER.)

- Yes (CONTINUE WITH Q17).....1 ...000
- No (SKIP TO Q18).....2

IF "YES" ABOVE, ASK:

17. Do you recall the name of the office or department of the IRS, besides customer service, which handles Taxpayer problems? (FOR PHONE, DO NOT READ LIST. ONLINE, DO NOT SHOW LIST BUT GET VERBATIM ANSWER.)

- Taxpayer Advocate Service (TAS).....1 ...000
- Problem Resolution Program (PRP).....2
- Other (SPECIFY: )\_\_\_\_\_x

NAME-AIDED AWARENESS OF TAS – ASK ALL:

18. You may have already mentioned this, but have you ever heard of the IRS' Taxpayer Advocate Service (TAS)? (READ/SHOW CHOICES.)

- Yes (CONTINUE WITH Q19).....1 ...000
- No (SKIP TO Q20).....2

IF "YES" ABOVE, ASK:

19. What is it? Can you describe what it does and how it works? (ALLOW ENTRY OF VERBATIM IN TEXT BOX PROVIDED & THEN ADD A PHONE/ONLINE PROBE FOR "Anything else?")



20. (READ/SHOW INTRO AND THEN PROGRAM DESCRIPTION:) **Even if you're already familiar with it, let us describe the IRS' Taxpayer Advocate Service and get your reaction to it.**

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps Taxpayers and protects Taxpayer rights. Its job is to ensure that every Taxpayer is treated fairly and that Taxpayers know and understand their rights under the Taxpayer Bill of Rights. The Taxpayer Advocate Service helps Taxpayers resolve problems that they can't resolve with the IRS. And the service is free. If Taxpayers qualify for TAS assistance, the Taxpayer is assigned to one advocate who works with the Taxpayer throughout their entire process doing everything possible to resolve their issue. TAS can help if:

- A problem is causing financial difficulty for Taxpayers or their business.
- A Taxpayer faces (or Taxpayer's business is facing) an immediate threat of an adverse action.
- The Taxpayer has tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

21. **Before today, were you aware of the Taxpayer Advocate Service as we just described it?**  
(READ/SHOW & ALLOW ONE ANSWER.)

|          |   |        |
|----------|---|--------|
| Yes..... | 1 | ...000 |
| No.....  | 2 |        |

IF "YES" TO Qs 18 or 21, ASK Q22-24 NEXT. OTHERWISE, SKIP TO Q25.

22. **You mentioned that you had already heard of the Taxpayer Advocate Service. Where have you heard about it? (THIS IS VOLUNTARY. DO NOT READ/SHOW CHOICES IN PHONE OR ONLINE, BUT IN PHONE, SHOW LIST FOR INTERVIEWERS TO CLICK ANSWERS WHILE IN ONLINE, RESPONDENTS WILL ENTER ANSWERS IN TEXT BOX. YES, THIS WILL PRODUCE DATA DIFFERENCES, BUT THAT CANNOT BE AVOIDED AND STILL KEEP RESPONSE VOLUNTARY.)**

23. **Have you heard about the Taxpayer Advocate Service from any of the following sources? (IN PHONE SURVEY, READ CHOICES NOT CLICKED UNDER 20 AND CLICK ALL THAT APPLY UNDER 21. IN ONLINE SURVEY, THE Q22 CHOICES WILL BE UNCODED REAL-TIME DURING THE SURVEY AND THUS CANNOT BE EXCLUDED FROM THE Q23 LIST - SO SHOW ALL OF THE Q22 LIST IN THE ONLINE SURVEY. AGAIN, THIS WILL PRODUCE DIFFERENCES IN RESPONSE BY PHONE VS ONLINE, BUT THAT CANNOT BE AVOIDED IN THIS CASE.)**

|   | Col. 22<br>Unaided<br>Sources Of<br>Awareness | Col. 23<br>Aided<br>Sources Of<br>Awareness |        |
|---|---|---|--------|
| <b>Advertising</b> (UNAIDED, PROBE TYPE & IF NONE, CLICK HERE).....       | 1   |   | ...000 |
| TV/Radio Advertising.....   | 2   | 2   |        |
| Digital Billboards.....   | 3   | 3   |        |
| Other Advertising (SPECIFY).....  | 4   | 4   |        |
| <b>Websites/Internet</b> (UNAIDED, PROBE TYPE & IF NONE, CLICK HERE)..... | 1   |   |        |
| Volunteer/Free Tax Help Websites.....                                     | 2   | 2   |        |
| TAS Website/Taxpayer Advocate's Page At irs.gov.....                      | 3   | 3   |        |
| Tax Software Websites.....  | 4   | 4   |        |
| Tax Professionals' Websites.....  | 5   | 5   |        |
| Google Articles/Feeds.....  | 6   | 6   |        |
| Wikipedia.....  | 7   | 7   |        |
| <b>Social Media</b> (UNAIDED, PROBE TYPE & IF NONE, CLICK HERE).....      | 1   |   |        |
| Facebook Advertising (ALSO NET WITH "ADVERTISING").....                   | 2   | 2   |        |
| Twitter Advertising (ALSO NET WITH "ADVERTISING").....                    | 3   | 3   |        |
| The Taxpayer Advocate's Blog.....   | 4   | 4   |        |
| Medium.....   | 5   | 5   |        |
| LinkedIn.....   | 6   | 6   |        |
| <b>Other Sources</b>  |   |   |        |
| From An IRS Letter, Publication, Or Form.....                             | 1   | 1   |        |
| From A Local Event With A Taxpayer Advocate Service Employee.....         | 2   | 2   |        |
| From A Congressional Office.....  | 3   | 3   |        |
| From A Friend or Family Member.....                                       | 4   | 4   |        |
| From An Accountant/Professional Tax Preparer.....                         | 5   | 5   |        |
| Some Other Way (SPECIFY).....   | x   |   |        |

IF ANY GREEN "ADVG" CLICKED IN COLS. 22 OR 23, CONTINUE WITH Q24. IF NOT, SKIP TO Q25.

24. **You indicated that you've seen or heard advertising or other communications for the IRS' Taxpayer Advocate Service. What did this advertising or communications say about the Taxpayer Advocate Service? (PROVIDE TEXT BOX & PROBE FOR "Anything else?")**

ASK ALL:

25. **Have you ever actually been referred to the Taxpayer Advocate Service? (READ/SHOW CHOICES.)**

|          |   |        |
|----------|---|--------|
| Yes..... | 1 | ...000 |
| No.....  | 2 |        |



26. **Following are 3 brief words or phrases about the Taxpayer Advocate Service. Please think about each of these and answer a short series of followup questions about each one.** (RANDOMIZE THE 3 HEADERS, READ/SHOW THE MESSAGE IN THE HEADER AND ASK EACH OF THE FOLLOWUP QUESTIONS ABOUT IT, WITH AN INTRO TO EACH QUESTION OF... “How do you feel about these words or phrases? Does this...READ/SHOW STATEMENT, CLICK “YES” OR “NO”.)

**TESTING 3 STATEMENTS:**

*The Taxpayer Advocate Service: Your Voice At The IRS*  
*Be An Educated Tax Consumer*  
*The Taxpayer Bill Of Rights, Your Rights. Know Them. Use Them.*

**How do you feel about this statement?  
 Does it...**

|  |                             |  |
|--|-----------------------------|--|
| <input type="checkbox"/>                             | <input type="checkbox"/>    | <input type="checkbox"/>                             |
| The Taxpayer Advocate Service: Your Voice At The IRS | Be An Educated Tax Consumer | The Taxpayer Bill Of Rights, Your Rights. Know Them. |
| <u>At The IRS</u>                                    | <u>Consumer</u>             | <u>Use Them</u>                                      |
| Yes No   | Yes No                      | Yes No   |

|  |   |   |   |   |   |   |        |
|--|---|---|---|---|---|---|--------|
| Have any particular meaning to you personally?.....                        | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |
| Make you want to find out more about the Taxpayer Advocate Service?.....   | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |
| Make you think the Taxpayer Advocate Service might be of help to you?..... | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |
| Make you feel that there’s somebody on your side at the IRS?.....          | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |

27. **Next, we’d like to know the types of media that you’re interested in. First, please tell us which if any of the following types of newspapers or magazines you read on a regular basis and whether you read it in printed paper form or online at their website.** (RANDOMIZE AND READ/SHOW LIST AND CLICK PRINT VS. ONLINE FOR ALL THAT APPLY.)

|   | Print Form | Online |        |
|---|------------|--------|--------|
| National Newspapers such as the New York Times or USA Today.....                    | 1          | 2      | ...000 |
| Your Local Newspaper(s).....  | 1          | 2      | ...000 |
| National News Magazines such as Time or Newsweek.....                               | 1          | 2      | ...000 |
| Sports Magazines such as Sports Illustrated, Golf Digest, etc.....                  | 1          | 2      | ...000 |
| Special Interest Magazines such as Outdoor Life, Popular Mechanics, etc.....        | 1          | 2      | ...000 |
| National Business Publications such as Business Week, Wall Street Journal, etc..... | 1          | 2      | ...000 |
| Local Business Publications.....  | 1          | 2      | ...000 |
| Financial Magazines such as Forbes, Money, etc.....                                 | 1          | 2      | ...000 |
| Lifestyle Magazines such as Oprah, Woman’s Day, Better Homes & Gardens, etc.....    | 1          | 2      | ...000 |
| Home Décor Magazines such as HGTV, Simple, Elle Décor, etc.....                     | 1          | 2      | ...000 |
| Cooking Magazines such as Taste Of Home, Martha Stewart Living, Bon Appetit, etc.   | 1          | 2      | ...000 |
| Fashion Magazines such as Allure, Elle, Cosmopolitan, Vogue, Esquire, GQ, etc.....  | 1          | 2      | ...000 |
| Entertainment Magazines such as Entertainment Weekly, People, or TV Guide.....      | 1          | 2      | ...000 |
| Other Types of Newspapers or Magazines? (ENTER TEXT).....                           | 1          | 2      | ...000 |

28. **Which, if any, of the following online resources, blogs or social media do you use or participate in?** (RANDOMIZE AND READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|   |   |                 |   |                  |   |                  |   |            |
|---|---|-----------------|---|------------------|---|------------------|---|------------|
| Bing.....                                     | 1 | Instagram.....  | 1 | Reddit.....      | 1 | Weather.com..... | 1 | ...000-000 |
| Digg.....                                     | 2 | LinkedIn.....   | 2 | Snapchat.....    | 2 | WhatsApp.....    | 2 |            |
| Facebook.....                                 | 3 | Perioscope..... | 3 | Stumbleupon..... | 3 | Viber.....       | 3 |            |
| Flickr.....                                   | 4 | Pinterest.....  | 4 | Tumblr.....      | 4 | Vine.....        | 4 |            |
| Google/Google+.....                           | 5 | Quora.....      | 5 | Twitter.....     | 5 | YouTube.....     | 5 |            |
| Others (ENTER TEXT FOR AS MANY AS NAMED)..... |   |                 |   |                  |   |                  |   | 6          |

29. **And, which of the following types of TV programming do you watch on a regular basis?**  
(READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|   |   |        |
|---|---|--------|
| Early Morning Shows such as Today, This Morning, or Good Morning America.....           | 1 | ...000 |
| Later Morning Talk Shows such as The View, etc.....                                     | 2 |        |
| Afternoon Soap Operas.....  | 3 |        |
| Game Shows.....   | 4 |        |
| Home Improvement, Design, And Cooking Shows.....  | 5 |        |
| Early Evening News Programs.....  | 6 |        |
| Early Evening Entertainment and Celebrity News Shows such as Entertainment Tonight..... | 7 |        |
| Prime Time Comedy/Drama Shows.....  | 8 |        |
| Late Evening News Programs.....   | 1 | ...000 |
| Late Night Talk Or Variety Shows.....   | 2 |        |
| All-News Cable Channels such as CNN, Fox News Network, Headline News, MSNBC.....        | 3 |        |
| Premium Cable Movie Channels such as HBO, Showtime, etc.....                            | 4 |        |
| Non-Premium Cable Movie Channels such as AMC.....                                       | 5 |        |
| Subscription And On-Demand Video Services such as Hulu, Netflix, etc.....               | 6 |        |
| Cable Family/Life Programs.....   | 7 |        |
| Sports Events/Sports Programs.....  | 8 |        |
| Any Others? (ENTER TEXT)_____   | 9 |        |

30. **Which, if any, of the following types of radio stations do you listen to regularly?**  
(READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|  |   |        |
|--|---|--------|
| All News Stations.....                                       | 1 | ...000 |
| All Talk Stations.....                                       | 2 |        |
| All Sports/Sports Talk Stations.....                         | 3 |        |
| Financial News Stations.....                                 | 4 |        |
| AM Mixed Format Stations (Talk plus News plus Features)..... | 5 |        |
| AM Music Stations.....                                       | 6 |        |
| FM Music Stations.....                                       | 7 |        |
| National Public Radio.....                                   | 8 |        |
| Podcasts.....  | 9 |        |
| Any Others? (ENTER TEXT)_____                                | 0 |        |

**READ:** Our remaining questions are for classification purposes only. Some of these questions may seem very personal, so as we go through them, please keep in mind that your responses are important to understanding how Taxpayers can be better served. Keep in mind that **NONE** of your responses will ever be identified with you personally.

31. **You may have mentioned this already, but who actually prepared your Federal Tax Return this year -- was it a professional tax preparer or was it you, a friend, or family member?**  
(RECORD ONE ANSWER.)

|   |   |        |
|---|---|--------|
| A professional preparer (CONTINUE WITH Q32 & 33)..... | 1 | ...000 |
| You, a friend, or family member (SKIP TO Q34).....    | 2 |        |

IF USED A PROFESSIONAL PREPARER, CONTINUE WITH Q32-33. IF NOT, SKIP TO Q34:

32. Which if any of the following describes the **TYPE of Professional Preparer you used to file your Federal Tax Return this year?** (RANDOMIZE, READ/SHOW LIST & ALLOW MULTIPLE ANSWERS.)

- Attorney.....1 ...000
- CPA.....2
- Accountant.....3
- Enrolled Agent.....4
- Unenrolled Agent.....6
- Actuary.....7
- Volunteer Or Assisting Person At A Free/Volunteer Tax Location.....8
- None Of The Above.....9
- Don't Know.....0

33. When you use a Professional Tax Preparer, do you usually hand over all of the documents to the Preparer and let him/her handle everything, including questions from the IRS, or do you work with your Preparer on your taxes and answer questions from the IRS yourself? (RECORD ONE ANSWER.)

- Let preparer deal with everything.....1 ...000
- Work with preparer.....2

ASK ALL:

34. Moving on to our next topic: following is a list of government services, programs, and agencies. Please tell us if you have ever heard of each of these. (RANDOMIZE, READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

35. Next is the same list of government services, programs, and agencies, but this time, please tell us if you have ever used each one. (RANDOMIZE, READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|   | Col. 34<br><u>Ever Heard Of</u> | Col. 35<br><u>Ever Used</u> |        |
|---|---------------------------------|-----------------------------|--------|
| <input type="checkbox"/> EITC – the Earned Income Tax Credit.....           | 1                               | 1                           | ...000 |
| <input type="checkbox"/> Section 8 Housing Program.....                     | 2                               | 2                           |        |
| <input type="checkbox"/> The Roth IRA.....                                  | 3                               | 3                           |        |
| <input type="checkbox"/> Head Start.....                                    | 4                               | 4                           |        |
| <input type="checkbox"/> Food Stamps (SNAP).....                            | 5                               | 5                           |        |
| <input type="checkbox"/> The W.I.C. (“wick”) Program.....                   | 6                               | 6                           |        |
| <input type="checkbox"/> Pell Grants.....                                   | 7                               | 7                           |        |
| <input type="checkbox"/> The Welfare-to-Work Program.....                   | 8                               | 8                           |        |
| <input type="checkbox"/> Small Business Administration Loans/SBA Loans..... | 9                               | 9                           |        |
| <input type="checkbox"/> Social Security (SSI, SSDI).....                   | 1                               | 1                           | ...000 |
| <input type="checkbox"/> Federal Health Insurance.....                      | 2                               | 2                           |        |

36. For classification purposes only, including yourself, how many people currently live in your household? (ENTER EXACT NUMBER IN TEXT BOX PROVIDED.)

IF "MORE THAN 1" IN Q36, ASK:

37. Are there any children in the household who are...(READ LIST & CLICK ALL THAT APPLY.)

- Under Age 6.....1 ...000
- Ages 6 to 12.....2
- Ages 13 to 18.....3
- No Children Present.....0

ASK ALL:

38. What is your marital status? Is it...(FOR ALL DEMO QUESTIONS, PHONE WILL BE "DON'T READ BUT CLICK IF VOLUNTEERED", WHILE ONLINE WILL INCLUDE AN OPTION TO "PREFER NOT TO ANSWER". TO ACCOUNT FOR THE DIFFERENCES IN DEMO DATA DUE TO THIS DIFFERENCE, WE RECOMMEND BASING ALL REMAINING DEMO QUESTIONS ON "TOTAL ANSWERING" INSTEAD OF "TOTAL RESPONDENTS".)

- Married (CONTINUE WITH Q39).....1 ...000
- Domestic Partnership (SKIP TO Q40).....2
- Single But Living With Someone (SKIP TO Q40).....2
- Single & Never Married (SKIP TO Q40).....3
- Separated (SKIP TO Q40).....4
- Divorced (SKIP TO Q40) .....5
- Widowed (SKIP TO Q40).....6
- (PHONE: DON'T READ BUT CLICK IF:) Refused (SKIP TO Q40)..y
- (ONLINE:) Prefer Not To Answer (SKIP TO Q40).....y

IF "MARRIED" IN Q38, ASK:

39. Do you and your spouse file your taxes separately or together? (SHOW & RECORD ANSWER.)

- Separately.....1 ...000
- Together.....2
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y

ASK ALL:

40. What was the last grade of education that you completed. (READ/SHOW LIST AND RECORD ONLY ONE ANSWER.)

- Grade School Or Less.....1 ...000
- High School Graduate.....2
- Technical, trade, or Business School.....3
- Attended College But Did Not Complete Degree.....4
- College Undergraduate Degree (BS/BA/etc.).....5
- Post-Graduate College Degree (MS/MBA/etc.).....6
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y

41. **Are you currently employed?** (RECORD ANSWER.)
- Yes (CONTINUE WITH Q42-44).....1 ...000
  - No (SKIP TO Q45).....2

IF "YES" TO CURRENTLY EMPLOYED, ASK Qs 42-44. OTHERWISE, SKIP TO Q45.

42. **Are you employed full-time or part-time?** (RECORD ANSWER.)
- Full-Time.....1 ...000
  - Part-Time.....2

43. **Specifically, what kind of job do you do?** (RECORD IN DETAIL IN TEXT BOX PROVIDED.)

44. **And do you work for someone else or do you work for yourself?** (RECORD ANSWERS.)
- Work For Someone Else.....1 ...000
  - Work For Myself.....2

**ASK ALL:**

45. **Do you currently have health insurance?** (RECORD ANSWER.)
- Yes.....1 ...000
  - No.....2
  - (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
  - (ONLINE:) Prefer Not To Answer.....y

46. **Please indicate which of the following categories best describes your total household income before taxes?** (READ/SHOW LIST AND RECORD ONE ANSWER.)

- Under \$9,000.....1 ...000
- \$9,000 to \$16,999.....2
- \$17,000 to \$24,999.....3
- \$25,000 to \$34,999.....4
- \$35,000 to \$49,999.....5
- \$50,000 to \$74,999.....6
- \$75,000 to \$99,999.....7
- Or \$100,000 or Over.....8
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y



47. Before we close, we have a couple of questions about personal loss and illness but also about more joyous events. We know this may seem very personal, but we have found that answers to these questions are helpful to our understanding of how Taxpayers can be better served. First, please indicate if you have recently experienced or are currently experiencing any of the following major life events? (READ/SHOW LIST AND RECORD ALL THAT APPLY.)

- Marriage to your spouse.....1 ...000
- The marriage of a child.....2
- The loss of a spouse.....3
- The loss of some other loved one.....4
- Inheriting money or property.....5
- The loss of a job or business.....6
- The birth of a child.....7
- The birth of a grandchild.....8
- The loss of major personal property due to natural disaster or fire.....9
- The loss of a home due to foreclosure or not being able to make payments.....1 ...000
- Illness -- you or a family member experiencing a long hospital stay or chronic illness.....2
- Large losses in investments.....3
- Or, have you recently experienced any other similar type of major life event? (ENTER)
- None Of The Above.....0

IF ANY SELECTED ABOVE, ASK:

48. Did (this major life event) (these major life events) in any way lead to any of the following types of situations for you personally...(READ/SHOW LIST AND RECORD ALL THAT APPLY.)

- Not being able to afford housing.....1 ...000
- Not being able to afford medical insurance.....2
- Not being able to afford car payments/car insurance.....3
- Not being able to afford day care.....4
- Not being able to afford food for you or your family.....5
- Not being able to pay taxes.....6
- Not being able to afford transportation.....7
- Loss of financial resources.....8
- Or, some other effect (SPECIFY).....9
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y
- None.....0

ASK ALL:

49. **(TAXPAYER BILL OF RIGHTS QUESTIONS AT END OF SURVEY - UNAIDED AWARENESS)** Finally, following is a list of terms. Please indicate if you have ever heard of each one as it relates to filing Federal income taxes? (RANDOMIZE AND READ CHOICES AND CLICK ALL THAT APPLY.)

- Tax Filing Extension.....1 ...000
- Taxpayer Bill Of Rights.....2
- Tax Filing Status.....3
- Amended Tax Return.....4

50. (AIDED AWARENESS OF TBR) **You may already have mentioned this, but are you aware that the IRS provides a Taxpayer Bill Of Rights?** (CLICK ANSWER.)

Yes.....1 ...000  
No.....2

51. (AIDED AWARENESS OF SPECIFIC RIGHTS) **The IRS does provide a Taxpayer Bill Of Rights. Which if any of the following do you know to be a Taxpayer Right that is listed within the Taxpayer Bill Of Rights?** (RANDOMIZE AND READ CHOICES AND CLICK ALL THAT APPLY.)

The Right To Be Informed.....1 ...000  
The Right To Quality Service.....2  
The Right To Pay No More Than The Correct Amount Of Tax.....3  
The Right To Challenge The IRS's Position And Be Heard.....4  
The Right To Appeal An IRS Decision In An Independent Forum.....5  
The Right To Finality.....6  
The Right To Privacy.....7  
The Right To Confidentiality.....8  
The Right To Retain Representation.....9  
The Right To A Fair And Just Tax System.....1 ...000  
Or Some Other Taxpayer Right – Please Specify \_\_\_\_\_

52. (WITH OMB NOW ALLOWING A SPECIFIC ETHNICITY QUESTION, WE RECOMMEND ADDING IT IN ITS OMB-APPROVED FORM, WHICH FOLLOWS. PART 1:) **Are you of Hispanic or Latino origin (ethnicity)?** (CLICK ANSWER.)

Yes.....1 ...000  
No.....2

53. (PART 2:) **What is your race? Please select one or more of the following.** (READ CHOICES AND CLICK ANSWER/S.)

White.....1 ...000  
Black or African-American.....2  
Asian.....3  
Native Hawaiian Or Other Pacific Islander.....4  
American Indian Or Alaskan Native.....5  
Other (SPECIFY).....6

**CLOSING COMMENTS:** That completes the survey. We are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) Internal Revenue Service, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

**2018 UNDERSERVED TAXPAYER STUDY  
To Revisit Segmentation, Needs & Communications  
n=1000 Total Taxpayers (600 Phone/400 Online)**

Respondent Numerical ID# \_\_\_\_\_ Zip Code \_\_\_\_\_ ...000-000

Demographics In This Underserved Study Are Not Controlled – They Should Reflect Demos Of Those Qualifying As Underserveds.

**NOTE: KEEP CAREFUL ZIP RECORDS ON EVERYONE SCREENED SO THAT WE CAN TABULATE AND ANALYZE WHETHER OR NOT THE UNDERSERVED CLUSTER IN AREAS THAT COULD BE BETTER SERVED WITH A POSSIBLE TAS OFFICE LOCATION.**

For Phone Survey: Record Disposition Of Each Call On This Number. For Online Survey, Keep Careful Tally Of Each Disposition.

|                                | <u>Disconnected</u> | <u>No Answer</u> | <u>Unavailable</u> | <u>Refused</u> | <u>Not Qualified</u> | <u>Complete</u> |        |
|--------------------------------|---------------------|------------------|--------------------|----------------|----------------------|-----------------|--------|
| Date _____ Time _____ (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ Time _____ (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ Time _____ (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ Time _____ (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |
| Date _____ Time _____ (AM)(PM) | 1                   | 2                | 3                  | 4              | 5                    | 6               | ...000 |

**PROGRAMMERS: CUSTOMIZE INSTRUCTIONS FOR PHONE VS. ONLINE. FOR EXAMPLE, USE “READ” FOR PHONE SURVEYS AND “SHOW” FOR ONLINE SURVEY. IN ADDITION, AFTER INTROS, SURVEYS HAVE BEEN ALIGNED TO HOLD SAME QUESTION WORDING FOR PHONE & ONLINE, WITH ANY DISTINCTIONS IN PROGRAMMING BETWEEN PHONE AND ONLINE SHOWN IN YELLOW-SHADED ITALICS.**

TELEPHONE SURVEY INTRODUCTION. NOTE: ANYONE SCREENED MUST BE READ THE CLOSING PRA STATEMENT.

Hello, I’m \_\_\_\_\_ of Russell Marketing Research, an independent national survey firm. May I speak with a (ROTATE) (male) (female) age 18 or over who filed Federal income taxes this year? (AFTER REACHING A POTENTIAL RESPONDENT, CONTINUE WITH:) First, do you or anyone else in your family work in any department or unit within the Internal Revenue Service or IRS? (IF “YES”, THANK & TERM. IF “NO” CONTINUE.)

ONLINE SURVEY INTRODUCTION. NOTE: ANYONE SCREENED MUST BE SHOWN THE CLOSING PRA STATEMENT.

This survey is being conducted by Russell Marketing Research, an independent national survey firm. We are surveying people age 18 or over who filed Federal income taxes this year. (CONTINUE WITH:) First, do you or anyone else in your family work in any department or unit within the Internal Revenue Service or IRS? (IF “YES”, THANK & TERM. IF “NO” CONTINUE.)

FOR BOTH PHONE AND ONLINE, CONTINUE WITH INTRO:

We are conducting a national study of Taxpayers on behalf of the IRS, who wants to better understand what Taxpayers need and the best ways to meet those needs. Your participation in this survey is entirely voluntary and your responses to questions will never be identified with you personally but will only be tabulated in aggregate with the responses of hundreds of other Taxpayers so that we can learn more about how the IRS can better serve the nation’s Taxpayers. The survey should take about 15-20 minutes to complete and we’d appreciate your help. Would you be willing to participate in the survey?

IF “NO”, THANK & TALLY. IF “YES”, CONTINUE WITH: Thank you. The survey is intended for a certain group of Taxpayers. Let us ask a series of questions to determine if you are one of that group. CONTINUE SCREENING.



1. **First, would you prefer to complete the survey in English or Spanish? Please choose one answer. (READ/SHOW CHOICES.)**

- English (STAY WITH ENGLISH-LANGUAGE SURVEY).....1 ...000
- Spanish (GO TO SPANISH-LANGUAGE SURVEY).....2

2. **Thinking of your own generation as well as that of your parents, aunts, and uncles, what would you say is the primary language of your household?**

(ALLOW VERBATIM ENTRY) Primary Language Of Household\_\_\_\_\_

3. **For the record, are you male or female? (READ/SHOW CHOICES.)**

- Male.....1 ...000
- Female.....2

4. **What are the first three digits of your zip code? (ENTER HERE:)**\_\_\_\_\_ ...000

5. **Which one of the following best describes your age? (READ/SHOW IN ORDER.)**

- Under 18.....(TERM)
- 18-25 (CONTINUE WITH Q6).....1 ...000
- 26-35 (CONTINUE WITH Q6).....2
- 36-45 (CONTINUE WITH Q6).....3
- 46-55 (CONTINUE WITH Q6).....4
- 56-64 (CONTINUE WITH Q6).....5
- 65 Or Over (CONTINUE WITH Q7).....6
- REFUSED.....(TERM)

IF 18-64, CONTINUE WITH:

6. **And, have you ever filed Federal income taxes? (READ/SHOW CHOICES.)**

- Yes.....1 ...000
- No.....(TERM)
- Prefer To Not Answer .....(TERM)

IF 65 OR OVER, CONTINUE WITH:

7. **And, did you or do you plan to file Federal income taxes this year - in 2018 for the tax year 2017? (READ/SHOW CHOICES.)**

- Yes.....1 ...000
- No.....(TERM)
- Prefer To Not Answer .....(TERM)

FOR ALL...READ/SHOW:

The next section of the interview is going to be about possible problems that people face in terms of paying Federal taxes. We know this is going to seem rather personal, but please keep in mind that your answers to these questions, together with the answers of other survey respondents, tell us how to help design systems and solutions that better serve all Taxpayers. Again, none of your responses here will be identified with you personally.

CONTINUE SCREENING ON NEXT PAGE.

8. **First, as you know, the IRS is responsible for applying Federal tax laws. Following are some situations that might result from the application of Federal tax laws. Please indicate if you have ever found yourself in any of these specific situations as a result of the application of tax laws. (RANDOMIZE & READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)**

NOTE: DO NOT READ/SHOW ANY OF THE BOLD-FACED CATEGORY HEADERS IN Qs 8-9-10.

9. **Following are the same list of possible situations. Please indicate if you have experienced any of these situations in the past 2 years as a result of the application of Federal tax laws. (FOLLOW SAME INSTRUCTIONS AS FOR Q7.)**

10. **Finally, using the same list one more time, please indicate if you are currently experiencing any of these situations as a result of the application of Federal tax laws. (FOLLOW SAME INSTRUCTIONS AS FOR Q7.)**

COL. 8 COL. 9 COL. 10  
 Ever Experienced Currently  
 Experienced Past 2 Yrs. Experiencing

**Economic Harm/Financial Distress**

|  |   |   |        |
|--|---|---|--------|
| Experiencing economic harm or is about to suffer economic harm.....1   | 1 | 1 | ...000 |
| Facing an immediate threat of adverse action.....2   | 2 | 2 |        |
| Incurring significant costs if relief is not granted<br>(including fees for professional representation).....3 | 3 | 3 |        |
| Suffering irreparable injury or long term adverse impact<br>if relief is not granted.....4                     | 4 | 4 |        |

**Tried To Resolve Problem But IRS Couldn't**

|  |   |   |  |
|--|---|---|--|
| Experiencing a delay of more than 30 days<br>to solve a tax account problem.....5  | 5 | 5 |  |
| Not receiving a response or resolution to an IRS problem<br>by the date promised.....6   | 6 | 6 |  |
| A system or procedure has either failed to operate as intended,<br>or failed to resolve your problem or dispute within the IRS.....7 | 7 | 7 |  |

**Violation Of Taxpayer Rights**

|  |   |   |  |
|--|---|---|--|
| The manner in which tax laws were administered raised considerations<br>of equity, or impaired or will impair your rights as a Taxpayer.....8                      | 8 | 8 |  |
| The National Taxpayer Advocate determined that<br>compelling public policy warranted assistance to you<br>as an individual or a part of a group of Taxpayers.....9 | 9 | 9 |  |

(IF PHONE, DO NOT READ/IF ONLINE, SHOW:) NONE.....0 0 0

- **IF NONE OF THE 9 CRITERIA CLICKED IN COLS. 9 OR 10, THANK & TERM.**
- **IF 1+ CLICKED IN COLUMNS 9 OR 10, CONTINUE WITH Q11.**
- **NOTE: TERM CAREFULLY AS THIS WILL BE USED TO CALC A % EVER UNDERSERVED FOR COMPARISON TO THAT FOUND IN THE TOTAL TAXPAYERS STUDY.**



READ: Next we want to ask about your attitudes towards filing taxes in general.

11. **Following are three descriptions which may or may not match your own overall attitude towards the IRS. Please indicate which one best matches your overall attitude toward the IRS.** (READ/SHOW STATEMENTS AND ALLOW ONLY ONE ANSWER.) (NOTE: IN 2007, PHONE-ONLY, WE READ THE LIST BUT DID NOT READ/OFFER "DON'T KNOW" AND WE HAD ONLY 2% VOLUNTEERING "DON'T KNOW". IN 2018, WE HAVE TO ALIGN THE UNSHOWN "DK" WITH ONLINE AND NEED TO EITHER OFFER A "DON'T KNOW" OR OMIT IT. WE ARE OMITTING IT.)

- I Generally Trust The IRS And How It Would Handle A Tax Problem.....1 ...000
- I Generally Trust The IRS, But Worry About How It Would Handle A Tax Problem.....2
- I Generally Do Not Trust The IRS Or How It Would Handle A Tax Problem.....3

12. **Next, thinking in more detail about what Taxpayers do when encountering a Federal tax problem, please tell us: to the best of your knowledge, is there a specific division or department of the IRS, besides customer service, which handles Taxpayer problems?** (READ/SHOW CHOICES & ALLOW ONE ANSWER.)

- Yes (CONTINUE WITH Q13).....1 ...000
- No (SKIP TO Q14).....2

IF "YES" ABOVE, ASK:

13. **Do you recall the name of the office or department, besides customer service, of the IRS which handles Taxpayer problems?** (IN PHONE, SHOW LIST FOR INTERVIEWER BUT DO NOT READ LIST TO RESPONDENT. IN ONLINE, DO NOT SHOW LIST AT ALL BUT REQUIRE RESPONDENT TO ENTER VERBATIM ANSWER IN A SPACE PROVIDED.)

- Taxpayer Advocate Service (TAS).....1 ...000
- Problem Resolution Program (PRP).....2
- Other (SPECIFY: )\_\_\_\_\_x

ASK ALL:

14. **You may have already mentioned this, but have you ever heard of the IRS' Taxpayer Advocate Service (TAS)?** (READ/SHOW & ALLOW ONE ANSWER.)

- Yes (CONTINUE WITH Q15).....1 ...000
- No (SKIP TO INSTRUCTIONS ABOVE Q16).....2

IF "YES" ABOVE, ASK:

15. **What is it? Can you describe what it does and how it works?** (REQUIRE ENTRY OF VERBATIM IN TEXT BOX PROVIDED & THEN ADD A PHONE/ONLINE PROBE FOR "Anything else?")



(READ/SHOW INTRO AND THEN PROGRAM DESCRIPTION:) **Even if you're already familiar with it, let us describe the IRS' Taxpayer Advocate Service and get your reaction to it.**

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps Taxpayers and protects Taxpayer rights. Its job is to ensure that every Taxpayer is treated fairly and that Taxpayers know and understand their rights under the Taxpayer Bill of Rights. The Taxpayer Advocate Service helps Taxpayers resolve problems that they can't resolve with the IRS. And the service is free. If Taxpayers qualify for TAS assistance, the Taxpayer is assigned to one advocate who works with the Taxpayer throughout their entire process doing everything possible to resolve their issue. TAS can help if:

- A problem is causing financial difficulty for Taxpayers or their business.
- A Taxpayer faces (or Taxpayer's business is facing) an immediate threat of an adverse action.
- The Taxpayer has tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

16. **Before today, were you aware of the Taxpayer Advocate Service as I have just described it?** (READ/SHOW & ALLOW ONE ANSWER.)
- |  |           |        |
|--|-----------|--------|
|  | Yes.....1 | ...000 |
|  | No.....2  |        |
- 
17. **Are you currently using the Taxpayer Advocate Service?** (READ/SHOW & ALLOW ONE ANSWER.)
- |  |                        |        |
|--|------------------------|--------|
|  | Yes.....(THANK & TERM) | ...000 |
|  | No.....(CONTINUE)      |        |
- 
18. **Have you ever used the Taxpayer Advocate Service?** (READ/SHOW & ALLOW ONE ANSWER.)
- |  |                        |        |
|--|------------------------|--------|
|  | Yes.....(THANK & TERM) | ...000 |
|  | No.....(CONTINUE)      |        |

FIELD: THE SUM OF "YES" TERMS IN Qs 17 + 18 SHOULD BE **NO MORE THAN 1-2%**.

19. **Based on what you learned about the Taxpayer Advocate Service in the description, how likely would you say you would be to use it? Would you say you are Very Likely, Somewhat Likely, Neither Likely Nor Unlikely, Not Very Likely, or Not At All Likely to use TAS? (ALLOW ONE ANSWER.)**

|                                  |   |        |
|----------------------------------|---|--------|
| Very Likely.....                 | 5 | ...000 |
| Somewhat Likely.....             | 4 |        |
| Neither Likely Nor Unlikely..... | 3 |        |
| Not Very Likely.....             | 2 |        |
| Not At All Likely.....           | 1 |        |

20. **Why do you feel that way? (RECORD VERBATIM IN TEXT BOX & PROBE WITH “Anything else?”)**

IF “YES” TO Qs 14 or 16, ASK Q21-23 NEXT. OTHERWISE, SKIP TO Q24.

21. **You mentioned that you had already heard of the Taxpayer Advocate Service. Where have you heard about it? (THIS IS VOLUNTARY. DO NOT READ/SHOW CHOICES IN PHONE OR ONLINE, BUT IN PHONE, SHOW LIST FOR INTERVIEWERS TO CLICK ANSWERS WHILE IN ONLINE, RESPONDENTS WILL ENTER ANSWERS IN TEXT BOX. YES, THIS WILL PRODUCE DATA DIFFERENCES, BUT THAT CANNOT BE AVOIDED AND STILL KEEP RESPONSE VOLUNTARY.)**

22. **Have you heard about the Taxpayer Advocate Service from any of the following sources? (IN PHONE SURVEY, READ CHOICES NOT CLICKED UNDER 21 AND CLICK ALL THAT APPLY UNDER 22. IN ONLINE SURVEY, THE Q20 CHOICES WILL BE UNCODED REAL-TIME DURING THE SURVEY AND THUS CANNOT BE EXCLUDED FROM THE Q22 LIST – SO SHOW ALL OF THE Q21 LIST IN THE ONLINE SURVEY. AGAIN, THIS WILL PRODUCE DIFFERENCES IN RESPONSE BY PHONE VS ONLINE, BUT THAT CANNOT BE AVOIDED IN THIS CASE.)**

**NOTE: WITH Q21 INVOLVING A VERY TIME-CONSUMING READING OF A NOW-LONGER LIST, THE NEW 2018 LIST HAS BEEN TRUNCATED WHERE POSSIBLE.**

|                  |                  |
|------------------|------------------|
| Col. 21          | Col. 22          |
| Unaided          | Aided            |
| Sources Of       | Sources Of       |
| <u>Awareness</u> | <u>Awareness</u> |

|   |   |        |
|---|---|--------|
| <b>Advertising</b> (UNAIDED, PROBE TYPE & IF NONE, CLICK HERE).....       | 1 | ...000 |
| TV/Radio Advertising.....   | 2 | 2      |
| Digital Billboards.....   | 3 | 3      |
| Other Advertising (SPECIFY).....  | 4 | 4      |
| <b>Websites/Internet</b> (UNAIDED, PROBE TYPE & IF NONE, CLICK HERE)..... | 1 |        |
| Volunteer/Free Tax Help Websites.....                                     | 2 | 2      |
| TAS Website/Taxpayer Advocate’s Page At irs.gov.....                      | 3 | 3      |
| Tax Software Websites.....  | 4 | 4      |
| Tax Professionals’ Websites.....  | 5 | 5      |
| Google Articles/Feeds.....  | 6 | 6      |
| Wikipedia.....  | 7 | 7      |
| <b>Social Media</b> (UNAIDED, PROBE TYPE & IF NONE, CLICK HERE).....      | 1 |        |
| Facebook Advertising (ALSO NET WITH “ADVERTISING”).....                   | 2 | 2      |
| Twitter Advertising (ALSO NET WITH “ADVERTISING”).....                    | 3 | 3      |
| The Taxpayer Advocate’s Blog.....   | 4 | 4      |
| Medium.....   | 5 | 5      |
| LinkedIn.....   | 6 | 6      |
| <b>Other Sources</b>  |   |        |
| From An IRS Letter, Publication, Or Form.....                             | 1 | 1      |
| From A Local Event With A Taxpayer Advocate Service Employee.....         | 2 | 2      |
| From A Congressional Office.....  | 3 | 3      |
| From A Friend or Family Member.....                                       | 4 | 4      |

From An Accountant/Professional Tax Preparer.....5 5  
 Some Other Way (SPECIFY).....x

IF ANY **GREEN** "ADVG" CLICKED IN COLS. 21 OR 22, CONTINUE WITH Q23. IF NOT, SKIP TO Q24.

23. **You indicated that you've seen or heard advertising or other communications for the IRS' Taxpayer Advocate Service. What did this advertising or communications say about the Taxpayer Advocate Service? (PROVIDE TEXT BOX & PROBE FOR "Anything else?")**

**ASK ALL:**

24. **Thinking more about the Taxpayer Advocate Service, what if anything do you think you would particularly like about TAS? (IN PHONE, AS IN PAST, DO NOT READ LIST. IN ONLINE, SHOW RANDOMIZED LIST IN ORDER TO SECURE ANSWERS. THIS WILL PRODUCE DIFFERING RESPONSES BY SURVEY TYPE BUT IS NECESSARY TO MAINTAIN PHONE CONTINUITY WITH PAST SURVEYS. NOTE THAT THIS LIST HAS EXPANDED FROM THE PAST AND THE DYNAMICS OF LIST CHANGES IN ITSELF WOULD HAVE PRODUCED RESPONSE DIFFERENCES VS. THE PAST.)**

- I feel like I will get a lot of personal attention.....1 ...000
- I like the idea of a case worker/personal advocate.....2
- I think the case worker will be more qualified than customer service representatives.....3
- I think TAS will have enough power to really help me.....4
- TAS is a good alternative to hiring a tax expert.....5
- I can't afford to hire a tax professional (attorney, CPA, etc.).....6
- TAS is a free service.....7
- TAS will protect my rights.....8
- I think it will save me time in the problem resolution process.....9
- I will have a personal relationship with the case worker who will want to help me.....0
- Other (SPECIFY).....x

25. **And, what, if anything, do you think you would particularly dislike about TAS? (SAME MODE DIFFERENCES, INSTRUCTIONS AND NOTES AS IN Q24.)**

- I don't think I will qualify.....1 ...000
- I am worried TAS will share my information with other IRS departments .....2
- I don't think it is meant for people like me.....3
- I don't know how to go about contacting them.....4
- I don't think it will be any better than Customer Service.....5
- I don't think it will be any quicker than Customer Service.....6
- I don't think a case worker will be more qualified than a customer service representative.. 7
- I think the case worker will be too overwhelmed to deal with my problem.....8
- I don't understand how it works.....9
- I am worried they will just send me back to the same IRS department.....0
- Other (SPECIFY).....x

26. **Why haven't you used TAS in the past? (SAME DIFFERENCES & NOTES AS IN Q24.)**

- I didn't know about it.....1 ...000
- My CPA/Tax Preparer didn't tell me about it.....2
- Customer Service didn't tell me about it.....3
- Not sure how it's different from IRS or that they will advocate for me.....4
- I didn't think I qualified for it.....5

Other (SPECIFY) \_\_\_\_\_ x

27. **Now we will present to you a series of statements about the Taxpayer Advocate Service. Based on your expectations after hearing the description of Taxpayer Advocate Service, please indicate whether you Agree Strongly, Agree Somewhat, Neither Agree Nor Disagree, Disagree Somewhat or Disagree Strongly with the statement describing TAS. Let's start with...**(RANDOMIZE AND READ/SHOW STATEMENTS AND CLICK ONE ANSWER. CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. **IN PHONE, REPEAT RATING SCALE WHENEVER IT APPEARS TO BE NECESSARY & DON'T OFFER AS A CHOICE, BUT CLICK IF RESPONDENT SAYS "DON'T KNOW" OR "CAN'T SAY". IN 2007 THE "DON'T KNOWS TO EACH ATTRIBUTE RANGED BETWEEN 5% AND 17%, SO THEY WERE SUBSTANTIAL AND AS A RESULT WE RECOMMEND THAT THE "DON'T KNOW" BE OFFERED AS A CHOICE IN ONLINE.)**

|  | 5 | 4 | 3 | 2 | 1 | Neither Agree Strongly | Disagree Somewhat | Disagree Strongly | DK/Can't Say |        |
|--|---|---|---|---|---|------------------------|-------------------|-------------------|--------------|--------|
| Would give Taxpayers a real voice in the resolution of tax problems.....                   | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...001 |
| Would be better/more helpful than going through regular IRS channels.....                  | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...002 |
| Would have case workers/representatives who are more competent than others at the IRS..... | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...003 |
| Is just another division of the IRS - it's not really independent of the IRS.....          | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...004 |
| Case workers would give your problem a lot of personal attention.....                      | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...005 |
| Would save a lot of time compared to going through regular IRS channels.....               | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...006 |
| Is mainly for individual Taxpayers - not for people who own a business.....                | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...007 |
| Would be good for Taxpayers at all income levels.....                                      | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...008 |
| Would be hard to determine if you qualify - qualifying criteria are not specific...5       | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...009 |
| Would be good for Taxpayers who don't speak English.....                                   | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...010 |
| Would be concerned that they share my information with the rest of the IRS.....            | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...011 |
| Would be good for someone like me.....   | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...012 |
| Would make getting tax problem or issues resolved less intimidating and scary. .5          | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...013 |
| Even if they helped, another division of the IRS would still decide your fate.....         | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...014 |
| Would help Taxpayers solve IRS problems more quickly.....                                  | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...015 |
| Case workers would probably be overwhelmed with too many cases.....                        | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...016 |
| Knowing that this service exists gives me a better overall opinion of the IRS.....         | 5 | 4 | 3 | 2 | 1 | y                      |                   |                   |              | ...017 |

28. **Based on what you know about the Taxpayer Advocate Service, at what point in the problem resolution process do you think you qualify for TAS services - as soon as you get a notice of a problem, or only after first going through all regular IRS customer service channels? (CLICK ONE ANSWER.) (IN BOTH MODES IN 2018, RESPONDENTS WILL BE READ/SHOWN THE TWO MAIN RESPONSES IN THE QUESTION. IN 2007, PHONE-ONLY, WE DID NOT OFFER/READ THE "DON'T KNOW" BUT RECORDED IT IF IT WAS VOLUNTEERED AND 11% VOLUNTEERED IT. FOR 2018, WE RECOMMEND REPEATING PHONE FROM 2007 BUT FOR ONLINE, SHOW "DON'T KNOW" AS A RESPONSE BUT DO NOT INCLUDE IT IN THE QUESTION.)**

|   |   |        |
|---|---|--------|
| As soon as you receive a notice of a problem.....                         | 1 | ...000 |
| Only after first going through regular IRS customer service channels..... | 2 |        |
| (DON'T READ, BUT CLICK IF:) Don't Know/No Answer.....                     | y |        |

29. **In your opinion, should the Taxpayer Advocate Service use advertising to communicate its services to Taxpayers? (SINCE “DON’T KNOW” HERE INVOLVES A SKIP, WE RECOMMEND REPEATING THE PHONE AND NO READ, BUT SHOW IT ONLINE TO ALLOW THE SKIP.)**

- Yes (CONTINUE WITH Q30).....1 ...000
- No (SKIP TO Q32)..... 2
- (PHONE NO READ/ONLINE SHOW:) Don’t Know/No Answer (SKIP TO Q32)...y

**IF YES TO Q29, ASK Qs 30-31:**

30. **In which of the following ways do you think the Taxpayer Advocate Service should advertise its services to Taxpayers? (READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS BELOW.)**

- On TV.....1 ...000
- On radio..... 2
- In magazines.....3
- On outdoor signs/billboards/digital billboards.....4
- On subway/train/bus or other posters.....5
- On the notice from the IRS informing you that you have a problem.....6
- In the tax booklet.....7
- With your refund check.....8
- On the IRS website/the Taxpayer Advocate’s website.....9
- On tax preparer firm websites such as H & R Block.....0
- On general news websites such as MSNBC, CNN, Fox News, etc.....1 ...000
- On websites such as volunteer/free tax help websites.....2
- On websites such as Google Articles/Feeds, Wikipedia, etc.....3
- Included with tax software packages like Quicken and Turbo Tax.....4
- On posters in public buildings such as the post office and senior citizen centers.....5
- Through signs/posters/brochures in tax preparer offices.....6
- Tax preparers should just tell Taxpayers about TAS.....7
- On social media websites/apps such as Facebook, Twitter, LinkedIn, Medium, etc....8
- Websites such as senior group AARP, libraries, etc.....9
- Other types of ways (SPECIFY).....0

31. **And, when do you think TAS services should be advertised to Taxpayers? (READ/SHOW ITEMS 1-2-3 IN LIST BUT DO NOT SHOW OR ALLOW THE “DON’T KNOW”, WHICH HAD VERY LOW 1% RESPONSE AS A “DON’T READ BUT CLICK IF...” RESPONSE IN PHONE 2007).**

- During The January To April Tax Season.....1 ...000
- Right After Tax Season – During The May To August Period..... 2
- All Year Round.....3
- (PHONE/ONLINE, DON’T ALLOW/SHOW RESPONSE:) Don’t Know/No Answer.....y

**ASK ALL:**

32. **We talked about TAS and advertising. Now, aside from advertising on TV, radio, magazines, outdoor signs, posters, mail, websites, etc., can you think of any OTHER WAYS that TAS might reach you with information about its services? Before you answer this, please think of all the places you go and things you do and all that you read, search, and see each day, and then describe all the other ways/places where TAS might reach you with information that could help you. (RECORD RESPONSE VERBATIM IN TEXT BOX PROVIDED & PROBE FULLY WITH “Anything else? REPEAT PROBE TWICE TO MAKE SURE WE**

UNDERSTAND WHAT AVENUES OR TYPES OF COMMUNICATION RESPONDENT IS TALKING ABOUT.)

33. Following are **3 brief words or phrases about the Taxpayer Advocate Service**. Please think about each of these and answer a short series of followup questions about each one. (RANDOMIZE THE 3 HEADERS, READ/SHOW THE MESSAGE IN THE HEADER AND ASK EACH OF THE FOLLOWUP QUESTIONS ABOUT IT, WITH AN INTRO TO EACH QUESTION OF... “How do you feel about these words or phrases? Does this...READ/SHOW STATEMENT, CLICK “YES” OR “NO”.)

**TESTING 3 STATEMENTS:**

The Taxpayer Advocate Service: Your Voice At The IRS  
 Be An Educated Tax Consumer  
 The Taxpayer Bill Of Rights, Your Rights. Know Them. Use Them.

How do you feel about this statement?  
 Does it...

|  |                             |   |
|--|-----------------------------|---|
| <input type="checkbox"/>                             | <input type="checkbox"/>    | <input type="checkbox"/>                                      |
| The Taxpayer Advocate Service: Your Voice At The IRS | Be An Educated Tax Consumer | The Taxpayer Bill Of Rights, Your Rights. Know Them. Use Them |
| Yes  | Yes                         | Yes   |
| No   | No                          | No  |

|  |   |   |   |   |   |   |        |
|--|---|---|---|---|---|---|--------|
| Have any particular meaning to you personally?.....                        | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |
| Make you want to find out more about the Taxpayer Advocate Service?.....   | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |
| Make you think the Taxpayer Advocate Service might be of help to you?..... | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |
| Make you feel that there’s somebody on your side at the IRS?.....          | 1 | 2 | 1 | 2 | 1 | 2 | ...000 |

**ASK ALL:**

34. Next, we’d like to know the types of media that you’re interested in. First, please tell us which if any of the following types of **newspapers or magazines** you **read on a regular basis** and whether you read it in **printed paper form** or **online** at their website. (RANDOMIZE AND READ/SHOW LIST AND CLICK PRINT VS. ONLINE FOR ALL THAT APPLY.)

|   |   | Print Form | Online |        |
|---|---|------------|--------|--------|
| National Newspapers such as the New York Times or USA Today.....                    | 1 |            | 2      | ...000 |
| Your Local Newspaper(s).....  | 1 |            | 2      | ...000 |
| National News Magazines such as Time or Newsweek.....                               | 1 |            | 2      | ...000 |
| Sports Magazines such as Sports Illustrated, Golf Digest, etc.....                  | 1 |            | 2      | ...000 |
| Special Interest Magazines such as Outdoor Life, Popular Mechanics, etc.....        | 1 |            | 2      | ...000 |
| National Business Publications such as Business Week, Wall Street Journal, etc..... | 1 |            | 2      | ...000 |
| Local Business Publications.....  | 1 |            | 2      | ...000 |
| Financial Magazines such as Forbes, Money, etc.....                                 | 1 |            | 2      | ...000 |
| Lifestyle Magazines such as Oprah, Woman’s Day, Better Homes & Gardens, etc.....    | 1 |            | 2      | ...000 |
| Home Décor Magazines such as HGTV, Simple, Elle Décor, etc.....                     | 1 |            | 2      | ...000 |
| Cooking Magazines such as Taste Of Home, Martha Stewart Living, Bon Appetit, etc.   | 1 |            | 2      | ...000 |
| Fashion Magazines such as Allure, Elle, Cosmopolitan, Vogue, Esquire, GQ, etc.....  | 1 |            | 2      | ...000 |
| Entertainment Magazines such as Entertainment Weekly, People, or TV Guide.....      | 1 |            | 2      | ...000 |
| Other Types of Newspapers or Magazines? (ENTER TEXT).....                           | 1 |            | 2      | ...000 |

35. Which, if any, of the following **online resources, blogs, or social media** do you use or participate in? (RANDOMIZE AND READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|   |   |                 |   |                  |   |                  |   |            |
|---|---|-----------------|---|------------------|---|------------------|---|------------|
| Bing.....                                     | 1 | Instagram.....  | 1 | Reddit.....      | 1 | Weather.com..... | 1 | ...000-000 |
| Digg.....                                     | 2 | LinkedIn.....   | 2 | Snapchat.....    | 2 | WhatsApp.....    | 2 |            |
| Facebook.....                                 | 3 | Perioscope..... | 3 | Stumbleupon..... | 3 | Viber.....       | 3 |            |
| Flickr.....                                   | 4 | Pinterest.....  | 4 | Tumblr.....      | 4 | Vine.....        | 4 |            |
| Google/Google+.....                           | 5 | Quora.....      | 5 | Twitter.....     | 5 | YouTube.....     | 5 |            |
| Others (ENTER TEXT FOR AS MANY AS NAMED)..... | 6 |                 |   |                  |   |                  |   |            |



36. **And, which of the following types of TV programming do you watch on a regular basis?**  
 (READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|   |   |        |
|---|---|--------|
| Early Morning Shows such as Today, This Morning, or Good Morning America.....           | 1 | ...000 |
| Later Morning Talk Shows such as The View, etc.....                                     | 2 |        |
| Afternoon Soap Operas.....  | 3 |        |
| Game Shows.....   | 4 |        |
| Home Improvement, Design, And Cooking Shows.....  | 5 |        |
| Early Evening News Programs.....  | 6 |        |
| Early Evening Entertainment and Celebrity News Shows such as Entertainment Tonight..... | 7 |        |
| Prime Time Comedy/Drama Shows.....  | 8 |        |
| Late Evening News Programs.....   | 1 | ...000 |
| Late Night Talk Or Variety Shows.....   | 2 |        |
| All-News Cable Channels such as CNN, Fox News Network, Headline News, MSNBC.....        | 3 |        |
| Premium Cable Movie Channels such as HBO, Showtime, etc.....                            | 4 |        |
| Non-Premium Cable Movie Channels such as AMC.....                                       | 5 |        |
| Subscription And On-Demand Video Services such as Hulu, Netflix, etc.....               | 6 |        |
| Cable Family/Life Programs.....   | 7 |        |
| Sports Events/Sports Programs.....  | 8 |        |
| Any Others? (ENTER TEXT)_____   | 9 |        |

37. **Which, if any, of the following types of radio stations do you listen to regularly?**  
 (READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|  |   |        |
|--|---|--------|
| All News Stations.....                                       | 1 | ...000 |
| All Talk Stations.....                                       | 2 |        |
| All Sports/Sports Talk Stations.....                         | 3 |        |
| Financial News Stations.....                                 | 4 |        |
| AM Mixed Format Stations (Talk plus News plus Features)..... | 5 |        |
| AM Music Stations.....                                       | 6 |        |
| FM Music Stations.....                                       | 7 |        |
| National Public Radio.....                                   | 8 |        |
| Podcasts.....  | 9 |        |
| Any Others? (ENTER TEXT)_____                                | 0 |        |

**READ:** Our remaining questions are for classification purposes only. Some of these questions may seem very personal, so as we go through them, please keep in mind that your responses are important to understanding how Taxpayers can be better served. Keep in mind that **NONE** of your responses will ever be identified with you personally.

38. **You may have mentioned this already, but who actually prepared your Federal Tax Return this year -- was it a professional tax preparer or was it you, a friend, or family member?**  
 (RECORD ONE ANSWER.)

|  |   |        |
|--|---|--------|
| A professional preparer (CONTINUE WITH Q39).....   | 1 | ...000 |
| You, a friend, or family member (SKIP TO Q41)..... | 2 |        |

IF USED A PROFESSIONAL PREPARER, CONTINUE WITH Q39-40. IF NOT, SKIP TO Q41:

39. Which if any of the following describes the **TYPE of Professional Preparer you used to file your Federal Tax Return this year?** (RANDOMIZE, READ/SHOW LIST & ALLOW MULTIPLE ANSWERS.)

- Attorney.....1 ...000
- CPA.....2
- Accountant.....3
- Enrolled Agent.....4
- Unenrolled Agent.....6
- Actuary.....7
- Volunteer Or Assisting Person At A Free/Volunteer Tax Location.....8
- None Of The Above.....9
- Don't Know.....0

40. When you use a Professional Tax Preparer, do you usually hand over all of the documents to the Preparer and let him/her handle everything, including questions from the IRS, or do you work with your Preparer on your taxes and answer questions from the IRS yourself? (RECORD ONE ANSWER.)

- Let preparer deal with everything.....1 ...000
- Work with preparer.....2

ASK ALL:

41. Moving on to our next topic: following is a list of government services, programs, and agencies. Please tell us if you have ever heard of each of these. (RANDOMIZE, READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

42. Next is the same list of government services, programs, and agencies, but this time, please tell us if you have ever used each one. (RANDOMIZE, READ/SHOW LIST AND ALLOW MULTIPLE ANSWERS.)

|   | Col. 41<br><u>Ever Heard Of</u> | Col. 42<br><u>Ever Used</u> |        |
|---|---------------------------------|-----------------------------|--------|
| <input type="checkbox"/> EITC – the Earned Income Tax Credit.....           | 1                               | 1                           | ...000 |
| <input type="checkbox"/> Section 8 Housing Program.....                     | 2                               | 2                           |        |
| <input type="checkbox"/> The Roth IRA.....                                  | 3                               | 3                           |        |
| <input type="checkbox"/> Head Start.....                                    | 4                               | 4                           |        |
| <input type="checkbox"/> Food Stamps (SNAP).....                            | 5                               | 5                           |        |
| <input type="checkbox"/> The W.I.C. (“wick”) Program.....                   | 6                               | 6                           |        |
| <input type="checkbox"/> Pell Grants.....                                   | 7                               | 7                           |        |
| <input type="checkbox"/> The Welfare-to-Work Program.....                   | 8                               | 8                           |        |
| <input type="checkbox"/> Small Business Administration Loans/SBA Loans..... | 9                               | 9                           |        |
| <input type="checkbox"/> Social Security (SSI, SSDI).....                   | 1                               | 1                           | ...000 |
| <input type="checkbox"/> Federal Health Insurance.....                      | 2                               | 2                           |        |

43. For classification purposes only, including yourself, how many people currently live in your household? (ENTER EXACT NUMBER IN TEXT BOX PROVIDED.)

IF "MORE THAN 1" IN Q43, ASK:

44. Are there any children in the household who are...(READ LIST & CLICK ALL THAT APPLY.)

- Under Age 6.....1 ...000
- Ages 6 to 12.....2
- Ages 13 to 18.....3
- No Children Present.....0

ASK ALL:

45. What is your marital status? Is it...(FOR ALL DEMO QUESTIONS, PHONE WILL BE "DON'T READ BUT CLICK IF VOLUNTEERED", WHILE ONLINE WILL INCLUDE AN OPTION TO "PREFER NOT TO ANSWER". TO ACCOUNT FOR THE DIFFERENCES IN DEMO DATA DUE TO THIS DIFFERENCE, WE RECOMMEND BASING ALL REMAINING DEMO QUESTIONS ON "TOTAL ANSWERING" INSTEAD OF "TOTAL RESPONDENTS".)

- Married (CONTINUE WITH Q46).....1 ...000
- Domestic Partnership (SKIP TO Q47).....2
- Single But Living With Someone (SKIP TO Q47).....2
- Single & Never Married (SKIP TO Q47).....3
- Separated (SKIP TO Q47).....4
- Divorced (SKIP TO Q47) .....5
- Widowed (SKIP TO Q47).....6
- (PHONE: DON'T READ BUT CLICK IF:) Refused (SKIP TO Q47)..y
- (ONLINE:) Prefer Not To Answer (SKIP TO Q47).....y

IF "MARRIED" IN Q45, ASK:

46. Do you and your spouse file your taxes separately or together? (SHOW & RECORD ANSWER.)

- Separately.....1 ...000
- Together.....2
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y

ASK ALL:

47. What was the last grade of education that you completed. (READ/SHOW LIST AND RECORD ONLY ONE ANSWER.)

- Grade School Or Less.....1 ...000
- High School Graduate.....2
- Technical, trade, or Business School.....3
- Attended College But Did Not Complete Degree.....4
- College Undergraduate Degree (BS/BA/etc.).....5
- Post-Graduate College Degree (MS/MBA/etc.).....6
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y

48. **Are you currently employed?** (RECORD ANSWER.)  
 Yes (CONTINUE WITH Q49-51).....1 ...000  
 No (SKIP TO Q52).....2

IF "YES" TO CURRENTLY EMPLOYED, ASK Qs 49-51. OTHERWISE, SKIP TO Q52.

49. **Are you employed full-time or part-time?** (RECORD ANSWER.)  
 Full-Time.....1 ...000  
 Part-Time.....2

50. **Specifically, what kind of job do you do?** (RECORD IN DETAIL IN TEXT BOX PROVIDED.)

51. **And do you work for someone else or do you work for yourself?** (RECORD ANSWERS.)  
 Work For Someone Else.....1 ...000  
 Work For Myself.....2

**ASK ALL:**

52. **Do you currently have health insurance?** (RECORD ANSWER.)  
 Yes.....1 ...000  
 No.....2  
 (PHONE: DON'T READ BUT CLICK IF:) Refused.....y  
 (ONLINE:) Prefer Not To Answer.....y

53. **Please indicate which of the following categories best describes your total household income before taxes?** (READ/SHOW LIST AND RECORD ONE ANSWER.)  
 Under \$9,000.....1 ...000  
 \$9,000 to \$16,999.....2  
 \$17,000 to \$24,999.....3  
 \$25,000 to \$34,999.....4  
 \$35,000 to \$49,999.....5  
 \$50,000 to \$74,999.....6  
 \$75,000 to \$99,999.....7  
 Or \$100,000 or Over.....8  
 (PHONE: DON'T READ BUT CLICK IF:) Refused.....y  
 (ONLINE:) Prefer Not To Answer.....y

54. Before we close, we have a couple of questions about personal loss and illness but also about more joyous events. We know this may seem very personal, but we have found that answers to these questions are helpful to our understanding of how Taxpayers can be better served. First, please indicate if you have recently experienced or are currently experiencing any of the following major life events? (READ/SHOW LIST AND RECORD ALL THAT APPLY.)

- Marriage to your spouse.....1 ...000
- The marriage of a child.....2
- The loss of a spouse.....3
- The loss of some other loved one.....4
- Inheriting money or property.....5
- The loss of a job or business.....6
- The birth of a child.....7
- The birth of a grandchild.....8
- The loss of major personal property due to natural disaster or fire.....9
- The loss of a home due to foreclosure or not being able to make payments.....1 ...000
- Illness -- you or a family member experiencing a long hospital stay or chronic illness.....2
- Large losses in investments.....3
- Or, have you recently experienced any other similar type of major life event? (ENTER)
- None Of The Above.....0

IF ANY SELECTED ABOVE, ASK:

55. **Did (this major life event) (these major life events) in any way lead to any of the following types of situations for you personally...**(READ/SHOW LIST AND RECORD ALL THAT APPLY.)

- Not being able to afford housing.....1 ...000
- Not being able to afford medical insurance.....2
- Not being able to afford car payments/car insurance.....3
- Not being able to afford day care.....4
- Not being able to afford food for you or your family.....5
- Not being able to pay taxes.....6
- Not being able to afford transportation.....7
- Loss of financial resources.....8
- Or, some other effect (SPECIFY).....9
- (PHONE: DON'T READ BUT CLICK IF:) Refused.....y
- (ONLINE:) Prefer Not To Answer.....y
- None.....0

56. **(TAXPAYER BILL OF RIGHTS QUESTIONS AT END OF SURVEY - UNAIDED AWARENESS)**  
 Finally, following is a list of terms. Please indicate if you have ever heard of each one as it relates to filing Federal income taxes? (RANDOMIZE AND READ CHOICES AND CLICK ALL THAT APPLY.)

- Tax Filing Extension.....1 ...000
- Taxpayer Bill Of Rights.....2
- Tax Filing Status.....3
- Amended Tax Return.....4

57. (AIDED AWARENESS OF TBR) You may already have mentioned this, but are you aware that the IRS provides a Taxpayer Bill Of Rights? (CLICK ANSWER.)

- Yes.....1 ...000
- No.....2

58. (AIDED AWARENESS OF SPECIFIC RIGHTS) The IRS does provide a Taxpayer Bill Of Rights. Which if any of the following do you know to be a Taxpayer Right that is listed within the Taxpayer Bill Of Rights? (RANDOMIZE AND READ CHOICES AND CLICK ALL THAT APPLY.)

- The Right To Be Informed.....1 ...000
- The Right To Quality Service.....2
- The Right To Pay No More Than The Correct Amount Of Tax.....3
- The Right To Challenge The IRS's Position And Be Heard.....4
- The Right To Appeal An IRS Decision In An Independent Forum.....5
- The Right To Finality.....6
- The Right To Privacy.....7
- The Right To Confidentiality.....8
- The Right To Retain Representation.....9
- The Right To A Fair And Just Tax System.....1 ...000
- Or Some Other Taxpayer Right - Please Specify \_\_\_\_\_

59. (WITH OMB NOW ALLOWING A SPECIFIC ETHNICITY QUESTION, WE RECOMMEND ADDING IT IN ITS OMB-APPROVED FORM, WHICH FOLLOWS. PART 1:) Are you of Hispanic or Latino origin (ethnicity)? (CLICK ANSWER.)

- Yes.....1 ...000
- No.....2

60. (PART 2:) What is your race? Please select one or more of the following. (READ CHOICES AND CLICK ANSWER/S.)

- White.....1 ...000
- Black or African-American.....2
- Asian.....3
- Native Hawaiian Or Other Pacific Islander.....4
- American Indian Or Alaskan Native.....5
- Other (SPECIFY).....6

**CLOSING COMMENTS:** That completes the survey. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) Internal Revenue Service, Special Services Committee, SE:W:CAR:MP:T:M:S - Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.