

W&I Taxpayer Experience Survey 2017

CONSENT [DISPLAY]

In an effort to improve its services, The Internal Revenue Service (IRS) is asking customers about their experiences and opinions. Your responses will help the IRS reduce the burden on the average taxpayer when preparing and filing taxes and help identify ways to improve IRS services for 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, Pacific Consulting Group. 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 Pacific Consulting Group at 1-866-960-7897.

The OMB Control Number for this study is 1545-2250. 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, Special Services Section, 1111 Constitution Ave. NW, SE:W:CAR:MP:T:M:S—Room 6129, Washington, DC 20224.

Thank you in advance for your participation!

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

[IF XSPANISH=2 ONLY]

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 [TERMINATE]
- 2 Well [TERMINATE]
- 3 Not well
- 4 Not at all

[IF XSPANISH=2 ONLY]

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 [TERMINATE]
- 2 Well [TERMINATE]
- 3 Not well
- 4 Not at all

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

- 1 English
- 2 Spanish

[SC, PROMPT, TERMINATE IF SKIPPED]

S1a. Did you or your spouse file a Federal Income Tax Return in 2017 for income earned in 2016?

- 1 Yes, I or my spouse filed a federal tax return
- 2 No, neither I nor my spouse filed a federal tax return
- 3 Not sure/Refused

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

S1c. Did you *not* file a federal income tax return in 2017 for 2016 taxes because you...

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

[IF S1C = 5, TERMINATE]

[IF S1C = 2 thru 4, TAG AS "NON-FILER"]

"NON-FILERS" OR S1C=1 SKIP TO Q1a

[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 2016 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]**

[SC, PROMPT, TERMINATE IF SKIPPED]

S3. Who **prepared** your taxes?

- 1 I myself (with or without software)
- 2 A friend or family member (relative)
- 3 The IRS
- 4 A volunteer preparer from a community organization (*do not count* a tax software company's promotional events)
- 5 An independent accountant/CPA
- 6 Tax Preparation business such as H&R Block or Jackson Hewitt
- 7 DELETE
- 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 was the **filing status** you used on your 2016 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, GRID]

S6a. Which of the following forms and schedules were filed with your 2016 return (Form 1040)? Did you file a:

1—Yes 2—No 3—Don't

Know

- 1 Schedule A for itemized deductions including home mortgage deductions, charitable contributions, and other types of deductions
- 2 Forms related to Earned Income Tax Credit (EITC/EIC) (e.g., Schedule EIC, series 886 forms)
- 3 Schedule B for interest and dividend income
- 4 Schedule C for small business income
- 5 Schedule D for capital gains or losses
- 6 Schedule E for supplemental income, such as rental income, royalties, and trusts
- 7 Schedule F for farm income
- 8 Form 2106 employee business expenses
- 9 Forms related to partnerships or S Corp (e.g., 1120, 1120s, 1065) **[TERMINATE IF SELECTED]**

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?

Please select one answer from each row.

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
- 7 Using IRS2Go App (for smartphone or tablet mobile device)

Q1a.1 Are you aware that some local walk-in offices require an appointment for service?

- 1 Yes
- 2 No

[SC, GRID]

Q1a.a Are you **aware** that the IRS provides some general tax information via the following social media channels?

1—Yes 2—No

- 3 IRS videos on YouTube
- 4 IRS tweets on Twitter
- 5 IRS posts on Facebook
- 6 IRS posts on Tumblr

Q1a.b (Show YES items in Q1a.a) Have you looked for general tax information via the following social media channels provided by the IRS?

1—Yes 2—No

- 1 IRS videos on YouTube
- 2 IRS tweets on Twitter
- 3 IRS posts on Facebook
- 4 IRS posts on Tumblr

[SC, GRID, IF Q1A_3=YES, AWARE OF IRS.GOV]

Q1a.1 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) (allows taxpayers to transmit regular tax payments electronically)
- 2 Use Direct Pay (pay money you owe the IRS securely directly from your bank account for free)

- 3 Use a third party payment system from irs.gov (debit or credit card with a fee)
- 4 Electronic Filing PIN Request (to get a PIN to use to “sign” your tax return when you file it electronically)
- 5 Interactive Tax Assistant (ITA) (helps you answer a question like “How many exemptions can I claim?” by asking you a series of questions that guide you to a response tailored to your situation)
- 6 IP PIN (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 7 IRS Withholding Calculator (helps you determine the number of withholdings you ask your employer to take on your W-4)
- 8 Online Employer Identification Number (EIN)
- 9 Online Payment Agreement (OPA)
- 10 Tax Exempt Charity Search
- 11 Tax Trails (helps you answer a question like “Do I qualify for a filing extension” by asking you a series of questions that guide you to a response tailored to your situation)
- 12 Where’s My Refund? (check the status of your refund)
- 13 Where’s My Amended Return? (check the status of your amended return (1040X))
- 14 Get Transcript Online
- 15 Get Transcripts by Mail (online ordering of transcript or prior year return sent to you in the mail)
- 16 EITC Assistant (helps taxpayers determine Earned Income Tax Credit eligibility)
- 17 Directory of Tax Return Preparers (find preparers in your area who hold professional credentials recognized by the IRS)
- 18

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

Q5c Which of the following services/tools on the IRS website did you use during the 2017 filing season?

1—Yes 2—No

- 1 Electronic Federal Tax Payment System (EFTPS) [GO to Q5c.1]
- 2 Use Direct Pay (pay money you owe the IRS securely directly from your bank account for free) [GO to Q5c.3]
- 3 Use a third party payment system from irs.gov (debit or credit card with a fee)
- 4 Electronic Filing PIN Request
- 5 Interactive Tax Assistant (ITA)
- 6 IP PIN (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 7 IRS Withholding Calculator
- 8 Online Employer Identification Number (EIN)
- 9 Online Payment Agreement (OPA) [GO to Q5c.2]
- 10 Tax Exempt Charity Search
- 11 Tax Trails
- 12 Where’s My Refund? (check the status of your refund)
- 13 Where’s My Amended Return? (check the status of your amended return (1040X))
- 14 Get Transcripts Online
- 15 Get Transcripts by Mail (online ordering of transcript or prior year return sent to you in the mail)
- 16 Earned Income Tax Credit Assistant (helps taxpayers determine Earned Income Tax Credit eligibility)
- 17 Directory of Tax Return Preparers (find preparers in your area who hold professional credentials recognized by the IRS)Other

[ASK IF Q5c.a = YES]

[SC]

Q5c.1. What type of payment was made through EFTPS?

- 1 One-time payment to the IRS filed with your return
- 2 One-time payment to the IRS not filed with your return
- 3 Installment Agreement Payments
- 4 Quarterly Estimated Payments
- 5 Other, specify:_____

[ASK IF Q5c.g = YES]

[SC]

Q5c.2. What type of payment was made through an Online Payment Agreement?

- 1 One-time set up fee
- 2 Installment Agreement Payments
- 3 Other, specify:_____

[ASK IF Q5c.o = YES]

[SC]

Q5c.3. What type of payment was made through Direct Pay?

- 1 One-time payment to the IRS filed with your return
- 2 One-time payment to the IRS not filed with your return
- 3 Installment Agreement Payments
- 4 Quarterly Estimated Payments
- 5 Other, specify:_____

[SC, GRID, IF XSPANISH = 2]

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 resolving 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
6. Where's My Refund
7. Using IRS2Go App (for smartphone or tablet mobile device)

Q1c Did you receive a notice or letter from the IRS...? (PROGRAMMING: show as grid with yes/no/not sure for each option) 1—Yes 2—No 3—Not Sure

- 1 Within the past 12 months
- 2 1-2 years ago
- 3 3-5 years ago
- 4 More than 5 years ago

Q1d.. Was the notice because you...?

- 1 Had a potential error on your return
- 2 Owed money
- 3 Other, specify _____

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

[NOTE: Phone version is in present tense to read more smoothly]

1—Yes 2—No

- 2a **[ASK IF Q1A_A=YES OR Q1B_A=YES]** Called an IRS Toll-Free line
- 2h **[ASK IF Q1A_H=YES OR Q1B_H=YES]** Called an IRS Toll-Free line to make an appointment to visit a local IRS office
- 2b **[ASK IF Q1A_B=YES OR Q1B_B=YES]** Visited a local IRS office (Taxpayer Assistance Center, walk-in center)
- 2c **[ASK IF Q1A_C=YES OR Q1B_C=YES]** Visited the IRS website to obtain specific information. Please do not count casual browsing.
- 2d **[ASK IF Q1A_D=YES OR Q1B_D=YES]** Contacted the IRS through regular mail
- 2e **[ASK IF Q1A_E=YES]** Email the IRS
- 2f **[ASK IF Q1A_F=YES OR Q1B_E=YES]** Got help from a volunteer tax preparer from a community organization
- 2g **[ASK IF Q1A_F=YES]** Used the IRS2Go App (for smartphone or tablet mobile device)

[ASK if all of Q2a to Q2g=NO]

[Yes/no each option rather than multiple response]

[SEE NEW BOLDING BELOW—not highlighted]

1—Yes 2—No

Q2n1. In the past 12 months, did you need assistance with any of the following tax related issues?

- 1 Get a **form or publication**
- 2 Get **transcripts** or prior year tax return information
- 3 Get **tax law** information while **preparing** my return such as information on withholding, dependents, deductions, or tax credits
- 4 Get help with **tax return preparation** such as which forms to file, record keeping, filling out forms, how to file or how to get more help
- 5 Get help making **tax-related calculations** (e.g., calculating withholdings, calculating sales tax deductions, determining Earned Income Tax Credit (EITC) eligibility,)
- 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 or assistance related to **identity theft**

- 9 Obtain an **IP PIN** (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 10 **File** a tax return or form
- 11 Make a **payment**
- 12 Get **information** about making **payments**
- 13 Get **information** about a **refund**
- 14 Obtain **Individual** or **Employer Tax ID** (ITIN, EIN)
- 15 Get information about the **Affordable Care Act** (the Healthcare law)
- 16 Other, specify [if “Other” selected and nothing entered in blank, prompt once]
- 17 DELETE

[Ask if Q2n1_5=yes (tax related calculations); ELSE SKIP TO NEXT INSTRUCTION]

Q2n1a. Did you need help for any of the following issues?

1—Yes 2—No

- 1 Find out if you are eligible for EITC
- 2 Determine if your child/children meet the tests for a qualifying child
- 3 Estimate the amount of your EITC credit

[For each issue indicated in Q2n1 (up to three—randomly selected giving preference to options 15, 8, 9) in Q2n1, Ask Q2n2 &Q2n3]

Q2n2. What was the first information source you used in order to *[INSERT Q2n1]*?

- 1 A friend or family member
- 2 Volunteer tax preparation site
- 3 Tax preparation company
- 4 A tax professional
- 5 Accountant/bookkeeper
- 6 Non-IRS book or publication
- 7 Non-IRS Website
- 8 Non-IRS Social Media
- 9 Tax software
- 10 Other (please specify)

Q2n3. What reasons best describe why you didn’t contact the IRS about this issue (select all)?

[rotate list]

- 1 I did not need to contact the IRS/I could handle the issue on my own
- 2 I got help from a friend or family member
- 3 I got help from my tax preparer/accountant/lawyer
- 4 I don’t know how to contact the IRS
- 5 It’s hard to contact the IRS
- 6 I don’t trust the IRS to act in my best interest (fair enforcement)
- 7 I don’t trust the IRS to help me understand my issue
- 8 I don’t understand my issue well enough to work with the IRS alone
- 9 [PHONE ONLY] Other

[PROGRAMMING: SKIP TO Q13a IF ALL Q2a thru Q2g is not yes (all are no)]

ALL QUESTIONS IN THE LOOP are required. (Q16 to Q16F)

[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), visiting the IRS website (*not casual browsing*), contacting the IRS through regular mail, emailing the IRS, or using the IRS2Go App. For which of the following reasons have you contacted the IRS in the *past 12 months*?

- 1 Get a **form or publication**
- 2 Get **transcripts** online or by mail
- 3 Get help with **tax law** while **preparing** my return such as information on withholding, dependents, deductions, or tax credits
- 4 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
- 5 Get help making tax-related **calculations**
- 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 or assistance related to **identity theft**
- 9 Obtain an **IP PIN** (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 10 **File a tax return** or form
- 11 Make a **payment**
- 12 Get **information** about making **payments**
- 13 Get **information** about a **refund**
- 14 Obtain **Individual** or **Employer Tax ID** (ITIN, EIN)
- 15 Get information about the **Affordable Care Act** (the Healthcare law)
- 16 Other, specify [if “Other” selected and nothing entered in blank, prompt once] [include in loop]

[BEGIN REASONS LOOP – A MAXIMUM OF THREE (3) REASONS WILL PROCEED THROUGH THE CHANNEL EXPERIENCE LOOP]

If a respondent selects more than 3 reasons:

Initial Preference is given to: 16_15 ACA. Second preference to ID theft (16_8) and IP PIN (16_9)

After this initial selection, then the REASON with the fewest respondents should be selected, until there are three total reasons.

[ASK IF Q16_14 LOOP (ACA) = YES]

Q81a. What service did you expect the IRS to provide regarding the Affordable Care Act? Please select all that apply. [Multiple response]

- 1 Information about how your health insurance may affect your income taxes
- 2 Information about what to do if you don't have health insurance
- 3 Other, specify _____

[ASK IF Q16_14 LOOP (ACA) = YES]

Q81b. For which of the following reasons did you contact the IRS about the Affordable Care Act? Please select all that apply.

- 1 To learn about the tax credit (known as the Premium Tax Credit) designed to help individuals afford health insurance through the Marketplace
- 2 To learn about advance monthly payments of the Premium Tax Credit
- 3 To learn about the requirement for individuals to purchase health insurance
- 4 To learn about the Health Insurance Marketplace
- 5 To learn about Form 1095-A, 1095-B or 1095-C
- 6 To learn about making a payment (known as the Individual Shared Responsibility Payment) to the IRS if individuals do not purchase health insurance
- 7 To learn about exemptions from the requirement to purchase health insurance
- 8 I received a notice regarding advance payments of the Premium Tax Credit
- 9 I received a notice regarding the Shared Responsibility Payment
- 10 I received a notice that I may be eligible for an exemption from the coverage requirement
- 11 I received a notice regarding another issue related to the Premium Tax Credit
- 12 Other

[ASK IF Q16_8 LOOP (Identity Theft) = YES]

Q50a. What service did you expect the IRS to provide regarding identity theft? Please select all that apply.
[Multiple response]

- 1 How to report identity theft to the IRS
- 2 Tips on keeping my tax records safe
- 3 How to determine if my tax account was affected by identity theft
- 4 Other, specify_____

[ASK IF Q16_8 LOOP (Identity Theft) = YES OR IF Q16_9 (IP PIN) =YES] [ONLY ASK EACH PERSON ONCE EVEN IF Q16=8 and 9]

Q50b. Did the IRS issue you an Identity Protection Personal Identification Number (IP PIN), a unique number from the IRS used for identity theft protection?

- 1 Yes
- 2 No

[ASK IF Q50b = YES]

Q50c. Did you use the Identity Protection Personal Identification Number (IP PIN) when filing your return this past filing season?

- 1 Yes
- 2 No

[ASK IF Q50b = YES]

Q50d. Did you have any issue using your IP PIN that caused you to contact the IRS?

- 1 Yes
- 2 No

[ASK IF Q50d = YES]

Q50e. Please describe the issue that caused you to contact the IRS.

- 1 Misplaced IP PIN
- 2 Theft of IP PIN
- 3 Failed online account login/forgot my password
- 4 Failed to authenticate my identity
- 5 Other, specify_____

[ASK IF Q16_6 LOOP (IRS Notice) = YES]

[SC]

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

- 1 Filing issue [IF Yes go to Q57A]
- 2 Error on return [IF Yes go to Q57B]
- 3 Payment [IF Yes go to Q57C]
- 4 Refund issue [IF Yes go to Q57C]
- 5 Request for information/proof for items on my tax return (correspondence exam)
- 6 Credits you might be eligible for but did not claim
- 7 Other (specify)
- 8 The purpose of the notice was not clear
- 9 Do not recall

[SC, IF Q57=1]

Q57a. Which of the following best describes the filing issue regarding your most recent notice?

- 1 Didn't file a return
- 2 Didn't sign return or form
- 3 Resubmitting/missing forms
- 4 Penalty for late filing
- 5 Other (specify)

[SC, IF Q57=2]

Q57b. Which of the following best describes the error on return regarding your most recent notice?

- 1 Under-reported income
- 2 Incorrect amount of withholding
- 3 Incorrect filing status
- 4 Incorrect Social Security Number
- 5 Made an error with the Shared Responsibility Payment
- 6 Made an error reconciling advance payments of the Premium Tax Credit
- 7 Claimed a credit for which I didn't qualify
- 8 Other (specify)

[SC, IF Q57=2]

Q57b.1 Did this result in a refund or you owing money to the IRS?

- 1 Refund
- 2 Owed money to IRS
- 3 No change

[SC, IF Q57=3 OR 4]

Q57c. Which of the following best describes the payment / refund issue regarding your most recent notice?

- 1 Didn't make a payment with my return
- 2 Didn't pay the full amount due with my return
- 3 Didn't make an Installment Agreement payment
- 4 My refund was being held
- 5 My refund was used to pay a tax debt from a prior year
- 6 Received additional / larger refund

7 Other (specify)

[SC, If Q57b.1=2]

Q57b.2 You indicated earlier that your most recent notice said that you owed money to the IRS. Which of the following actions did you take to resolve your balance due notice? (Select one)

- 1 Paid the full amount owed to the IRS
- 2 Arranged for an Installment Agreement with the IRS
- 3 Arranged for an Offer In Compromise
- 4 None of the above

[ASK IF Q16_11 LOOP (Make a Payment) = YES]

[SC]

Q57b3. What type of payment was made?

- 1 One-time payment to the IRS filed with your return
- 2 One-time payment to the IRS not filed with your return
- 3 Installment Agreement Payments
- 4 Quarterly Estimated Payments
- 5 Other, specify:

[LOOP COMMAND Q16a and Q16b – 1=first, 2= second, 3=third, etc.]

Q16a. What was the [first/second/third] information source you used in order to *[INSERT Q16]*?

- 1 IRS forms and instruction booklets [IF SELECTED,SKIP TO Q16b]
- 2 IRS Website (www.IRS.gov) [IF SELECTED,SKIP TO Q5 SET, THEN SKIP TO Q16b]
- 3 Visited Healthcare.gov [IF SELECTED, SKIP TO Q16b]
- 4 IRS2GO App [IF SELECTED SKIP TO Q16b]
- 5 IRS Social Media (e.g., Facebook, YouTube, Twitter, Tumblr) [IF SELECTED,SKIP TO Q16b]
- 6 IRS Tax Assistance Center (walk-in sites) [IF SELECTED,SKIP TO Q4 SET, THEN SKIP TO Q16b]
- 7 Automated IRS phone system [IF SELECTED,SKIP TO Q16b]
- 8 IRS phone representative [IF SELECTED,SKIP TO Q3 SET, THEN SKIP TO Q16b]
- 21 IRS phone representative to make an in-person appointment at a Tax Assistance Center [IF SELECTED,SKIP TO Q3 then to Q4 SET, THEN SKIP TO Q16b]
- 9 Email with the IRS [IF SELECTED, SKIP TO Q16b]
- 10 Written correspondence through mail with the IRS [IF SELECTED,SKIP TO Q6 SET, THEN SKIP TO Q16b]
- 11 A friend or family member [IF SELECTED,SKIP TO Q16b]
- 12 Volunteer tax preparation site [IF SELECTED,SKIP TO Q16b]
- 13 Tax preparation company [IF SELECTED,SKIP TO Q16b]
- 14 A tax professional [IF SELECTED,SKIP TO Q16b]
- 15 Accountant/bookkeeper [IF SELECTED,SKIP TO Q16b]
- 16 Non-IRS book or publication [IF SELECTED,SKIP TO Q16b]
- 17 Non-IRS Website [IF SELECTED,SKIP TO Q16b]
- 18 Non-IRS Social Media [IF SELECTED,SKIP TO Q16b]
- 19 Tax software [IF SELECTED,SKIP TO Q16b]
- 20 Other (please specify) [IF SELECTED,SKIP TO Q16b]

CHANNEL EXPERIENCE

Toll –Free Section

[SC, IF XSPANISH = 2]

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

- 1 Yes (Continue)
- 2 No

[ASK Q3 set if called IRS phone representative (Q16a_8=YES)) or called to schedule an appointment (Q16a_20=Yes)]

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 Got a busy signal
- 2 Placed on hold too long
- 3 Kept getting transferred
- 4 Couldn't understand the menu system
- 5 Too many choices on the menu system
- 6 Recorded message suggested going to IRS.gov
- 7 Other

SKIP if Q3g=3

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

- 1 Yes
- 2 No
- 3 Don't know/Not sure

Q3h_1 [Only if called to make an appointment] Did the representative try to resolve your issue over the phone so you wouldn't have to make an appointment?

- 1 Yes
- 2 No
- 3 Not sure

Q3h_2 [Only if called to make an appointment and prior question=yes] Was the issue resolved over the phone?

- 1 Yes
- 2 No
- 3 Not sure

Q3h_3 [Only if called to make an appointment] Did you end up scheduling an appointment over the phone?

- 1 Yes
- 2 No
- 3 Not sure

Q3h_4 [Only if called to make an appointment] Did you visit the IRS office at your scheduled appointment time?

- 1 Yes [continue to rest of Q3 series and Q4 series]
- 2 No [continue to rest of Q3 series, not Q4 series]
- 3 Not yet, appointment is scheduled for a future date [continue to rest of Q3 series, not Q4 series]
- 4 Not sure [continue to rest of Q3 series, not Q4 series]

[IF Q3e=2, SC]

Q3i. How well did you **understand** the information that was provided to you when you called the IRS toll-free line?

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

Q3k1a. Were all of your questions answered when you called the IRS toll-free line?

- 1 Yes
- 2 No

[ASK Q4 set if Visited TAC (Q16a_6=YES)]

[SC]

Q4c1. How well did you **understand** the information that was provided to you at the local IRS office?

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

[SC]

Q4d1a. Were all of your questions answered during your visit?

- 1 Yes
- 2 No

[SC, IF XSPANISH = 2]

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

- 1 Yes
- 2 No

[SC, IF Q4S1 = 1]

Q4s2 Did you receive assistance in Spanish?

- 1 Yes
- 2 No

[ASK Q5 set if Q16a_2=YES VisitedIRS.gov website]

[SC, IF XSPANISH = 2]

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

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

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

- 1 Español
- 2 English
- 3 About the same

[MC, IF XSPANISH=2 AND Q5S1 = 2, ASK ONLY ONCE]

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

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

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

- 1 Yes
- 2 No
- 3 Partially

[SC, IF Q5E=1 or 3]

Q5f1. How well did you **understand** the information?

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

[TEXT BOX, IF Q5E=NO or Partially]

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

[ASK Q6 set if Q16a_10=YES mail information]

[SC]

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

- 1 Not at all
- 2 Not very well
- 3 Somewhat
- 4 Very well
- 5 Have not received a response from the IRS

[SC]

Q6c1a. Were all of your questions answered through mailing to IRS?

- 1 Yes
- 2 No
- 3 In process

Q16b. What was the reason that *[Q16a]* was your [first/second/third] choice in your effort to *[Q16]*?

Open End

Q16c. Did the *[Q16a]* resolve *[Q16]* or did you need to go to another source?

- 1 Completely resolved – needed no further effort [CONTINUE to Q16d]
- 2 Needed to go to another source [LOOP TO Q16a]
- 3 [Phone and ONLINE: PHONE DO NOT READ] Left unresolved and did not go to another source [SKIP TO Q16c_1]

If after third choice and Q16c=Need to go to another source, ask Q16C_N and then go to the next REASON (if already on the 3rd REASON, skip to Q16e.)

[ASK IF Q16c=3; ELSE SKIP]

Q16c_1 . Why did you leave *[Q16]* unresolved without going to another source? (open end) [GO TO Q16e]

Q16c_N . How did you resolve *[Q16]*? [GO TO Q16e]

[SC]

Q16f. Please rate your satisfaction with the following aspects of getting your information. [if Q16=1, change question text from “your information” to “the form or publication”]

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 resolve your issue
- b The number of steps needed to obtain information you sought
- c The accuracy of the information you received
- d The clarity of information you received

[LOOP COMMAND – RETURN TO Q16 FOR ADDITIONAL REASONS – ONCE REASONS ARE COMPLETED, PROCEED TO Q13a]

****LOOP ENDS HERE

[MC, IF Q2C = NO AND Q2B = YES]

Q13a. What are the *main* reasons you visited a local office instead of visiting the IRS website to get information from the IRS? Select all that apply.

- 1 It was easier to go to a local IRS office
- 2 I don't have Internet access
- 3 I used local IRS offices before
- 4 I didn't believe I could 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 go to a local office
- 8 Something else (specify)

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

Q9. Did you contact the IRS for any *other* reasons you have *not* mentioned?

- 1 Yes
- 2 No

[TXT, IF Q9 = 1]

Q9A What other reasons? _____

[MC, ASKED OF ALL RESPONDENTS]

Q14a. Please assume you have a need to perform each of the following tax related activities. In the future, if you had to perform these activities, how likely are you to use the IRS website (www.IRS.gov) for each task?

1=Very unlikely 2=Somewhat unlikely 3=Neither unlikely nor likely 4=Somewhat likely 5=Very likely

- a. Get an IRS form or publication
- b. Get information about completing a tax form
- c. Find an answer to a tax law question
- d. Determine my eligibility for a tax benefit or whether certain requirements apply to me
- e. Get help making tax-related calculations
- f. Get help preparing a tax return or form

- g. File a tax return or form
- h. Set up a payment plan
- i. Make a payment
- j. Get information about a refund
- k. Respond to a notice or letter received from the IRS
- l. Get a transcript or prior year tax return information
- m. Get information about the Affordable Care Act (the healthcare law)
- n. Get information about tax credits such as EITC, child tax credit and education credit
- o. Sign up for an IP PIN (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- p. Something else (specify)_____

Q14b. Please assume you have a need to perform each of the following tax related activities. In the future, if you had to perform these activities, how likely are you to use the IRS2Go App (for iPhone and Android mobile devices) for each task? .

1=very unlikely 2=somewhat unlikely 3=neither unlikely nor likely 4=somewhat likely 5=very likely

- 1. Get an IRS form or publication
- 2. Get information about completing a tax form
- 3. Getting a transcript or prior year tax return information
- 4. Find an answer to a tax law question
- 5. Determine my eligibility for a tax benefit or whether certain requirements apply to me
- 6. Get help making tax-related calculations
- 7. Get help preparing a tax return or form
- 8. File a tax return or form
- 9. Set up a payment plan
- 10. Make a payment
- 11. Get information about a refund
- 12. Respond to a notice or letter received from the IRS
- 13. Get information about the Affordable Care Act (the healthcare law)
- 14. Get information about tax credits such as EITC, child tax credit and education credit
- 15. Sign up for an IP PIN(Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 16. Something else (specify)_____

III. PREPARING AND COMPLETING YOUR RETURN AND FILING

PLEASE NOTE: “NON-FILERS” or S1c=1 SKIP SECTIONS III and IV. Except for two questions noted below.

[MC; INCLUDE non-filers or S1c=1]

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

- 1 IRS forms and publications
- 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 IRS2Go App (for iPhone and Android mobile device)
- 8 IRS e-Pubs (electronic publications)
- 9 IRS (unspecified)
- 10 Accountant/tax preparer (H&R Block, Jackson Hewitt)
- 11 Employer/Union/Trade Organization
- 12 Family/Friend
- 13 Library
- 14 Media such as radio, television, or newspapers
- 15 **[IF XSPANISH = 2]** Notario
- 16 Post Office
- 17 Tax preparation software (TurboTax, TaxAct, etc)
- 18 Social media (Facebook, Twitter, etc)
- 19 Other [specify]

[INCLUDE non-filers or S1c=1]

Q23b1. The IRS is considering creating individual online accounts for taxpayers to receive communications and other information. How likely are you to do the following where 1 is “Very Unlikely” and 5 is “Very Likely”?

- 1 Very unlikely
 - 2 Somewhat unlikely
 - 3 Neither unlikely nor likely
 - 4 Somewhat Likely
 - 5 Very likely
1. Create an online account on IRS.gov.
 2. Receive IRS notices through an online account rather than in the mail.
 3. Receive information on tax law changes through an online account.
 4. View your current balance due through an online account
 5. View your payment history through an online account
 6. Confirm IRS received a document you sent through an online account

Q23b2. How comfortable are you giving the IRS each of the following types of information to verify who you are when requesting information from the IRS or signing into an online account with the IRS

- 1 Very uncomfortable
- 2 Somewhat uncomfortable
- 3 Neither uncomfortable nor comfortable

- 4 Somewhat comfortable
- 5 Very comfortable

1. Name
2. Address
3. Social security number
4. Bank, credit card, or loan account number
5. Personal cell phone number

Q23b3. How comfortable are you with the IRS sharing each of the following types of information with third parties such as financial institutions, and credit bureaus?

- 1 Very uncomfortable
- 2 Somewhat uncomfortable
- 3 Neither uncomfortable nor comfortable
- 4 Somewhat comfortable
- 5 Very comfortable

1. Name
2. Address
3. Social security number
4. Bank, credit card, or loan account number
5. Personal cell phone number

Q23b4. How comfortable are you with the IRS sharing each of the following types of information with other federal agencies?

- 6 Very uncomfortable
- 7 Somewhat uncomfortable
- 8 Neither uncomfortable nor comfortable
- 9 Somewhat comfortable
- 10 Very comfortable

6. Name
7. Address
8. Social security number
9. Bank, credit card, or loan account number
10. Personal cell phone number

INSTRUCTION: REST OF SECTION FOR FILERS ONLY. IF NONFILER or s1c=1, SKIP TO SECTION V
The next questions are about completing and filing your 2016 taxes.

[SC]

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

- 1 Yes
- 2 No

[SC, IF Q28A=1]

[SC, If Q28A=1]

Q28. Did you **apply** for the Earned Income Tax Credit (EITC/EIC) when you filed your 2016 federal tax return?

- 1 Yes
- 2 No [**skip to Q26**]

[SC, If Q28=1]

Q28c. Did you **qualify** for Earned Income Tax Credit (EITC)/EIC for the 2016 tax year?

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

[SC]

Q26. Which of the following describes how your 2016 federal taxes were **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 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 Español, 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
- 9 Accountant/tax preparer/someone else prepared my return

[SC, IF S3 = 1]

Tax Filing

[SC]

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

- 1 Yes
- 2 No

[SC]

Q30a. How did you file your 2016 federal tax return in 2017? Was the return:

- 1 Sent by U.S. mail or commercial delivery service
- 2 Filed electronically (e-file)
- 3 Delivered in person
- 4 Don't know

[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 = 1 SHOW]

- a. The time you spent completing your federal tax return
- b. The ease of understanding what materials and documents to include with your federal tax return
- c. **[IF Q30a=1, 3]** The ease of understanding where to send your return
- d. **[IF Q26=2, 6]** The amount of money you spent to file your federal tax return electronically
- e.

[SC, IF S3 NE 1]

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

[SC, IF S3 NE 1]

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

[SC, IF S3 = 1]

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

IV. GETTING YOUR REFUND FROM THE IRS

[SC; SKIP IF NONFILER OR s1c=1]

Following are some questions about getting a refund from the IRS for your 2016 federal tax return.

[SC]

Q43a. When you prepared your 2016 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

[SC]

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 2016 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
- 4 Applied to 2017 estimated tax

[SC, IF 46 = 1, 2]

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

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 2016 tax season?

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

V.ACA

[ASK TO FILERS AND NON-FILERS]

Q82a. Are you **aware** of the need to report whether or not you and everyone on your tax return had health insurance coverage (or an exemption from coverage) on your tax return?

- 1 Yes
- 2 No

[ASK IF YES TO Q82a; ELSE SKIP TO Q82b]

Q82a_1. Did you report whether or not you and everyone on your tax return had health insurance coverage (or an exemption from coverage) on your 2016 tax return?

- 1 Yes
- 2 No
- 3 Not Sure

Q82b. Are you **aware** that under the Affordable Care Act, individuals may have to make a payment when filing their tax return for any month they do not have health insurance coverage (or an exemption from coverage)?

- 1 Yes
- 2 No

[ASK IF YES TO Q82b; ELSE SKIP TO Q82c]

Q82b_1. Did you have to make a payment to the IRS when you filed your return because anyone on your return did not have health insurance coverage (or an exemption from coverage)2016?

- 1 Yes
- 2 No
- 3 Not Sure

[ASK IF Q82b = YES]

Q82c. Are you **aware** that certain circumstances will exempt individuals from the requirement to purchase health insurance?

- 1 Yes
- 2 No

[ASK IF YES TO Q82c; ELSE SKIP TO Q82d]

Q82c_1. Did you request an exemption from the requirement to purchase health insurance coverage (Form 8965 Health Coverage Exemptions)?

- 1 Yes
- 2 No
- 3 Not Sure

Q82d. How would you prefer to get information about the requirement to purchase health insurance? (Please check all that apply.)

- 1 Health Insurance Marketplace website (www.healthcare.gov)
- 2 IRS website (www.IRS.gov)
- 3 Internet websites other than the IRS and Health Insurance Marketplace websites
- 4 Health Insurance Marketplace phone representatives
- 5 IRS phone representatives
- 6 Health insurance company
- 7 Health insurance agents and brokers

- 8 Physician
- 9 Accountant/bookkeeper
- 10 Tax preparation company
- 11 Tax Preparation software
- 12 Direct Mail
- 13 Other (please specify)

Q82e. How would you prefer to get information about **exemptions** to the requirement to purchase health insurance? (Please check all that apply.)

- 1 Health Insurance Marketplace website (www.healthcare.gov)
- 2 IRS website (www.IRS.gov)
- 3 Internet websites other than the IRS and Health Insurance Marketplace websites
- 4 Health Insurance Marketplace phone representatives
- 5 IRS phone representatives
- 6 Health insurance company
- 7 Health insurance agents and brokers
- 8 Physician
- 9 Accountant/bookkeeper
- 10 Tax preparation company
- 11 Tax Preparation software
- 12 Direct Mail
- 13 Other (please specify)

Q83a. Are you aware of the Premium Tax Credit, which is a tax credit designed to help individuals afford health insurance through the Health Insurance Marketplace?

- 1 Yes
- 2 No

[ASK IF YES TO Q83a; ELSE SKIP TO Q83b]

Q83a_1. Did you receive Premium Tax Credit assistance to help you afford health insurance (based on Form 8962 Premium Tax Credit)?

- 1 Yes
- 2 No
- 3 Not Sure

[ASK IF Q83a = YES]

Q83b. How did you learn about the Premium Tax Credit? [Prompt for response once if skips, then allow to skip]

[Open End]

[ASK IF Q83a = YES]

Q83c. Are you **aware** of the option to arrange advance monthly payments of the tax credit from the government to your insurance company to reduce your monthly premium?

- 1 Yes
- 2 No

[ASK IF Q83a = YES]

Q83d. Are you **aware** of the following requirements in order to be eligible for the Premium Tax Credit?

1 – Yes 2 – No

- 1 Buying health insurance through the Marketplace
- 2 Not having coverage through an employer or government plan
- 3 Being within certain income limits
- 4 Filing a federal income tax return for the year you claim the credit
- 5 Not filing a Married Filing Separately tax return
- 6 Not being claimed as a dependent by another person

[ASK IF Q83c = YES]

Q83e. Are you **aware** that if an individual receives advance payments of the tax credit, it is important to report changes in income or family size to the Marketplace to avoid getting too much or too little credit in advance?

- 1 Yes
- 2 No

Q83f. Are you **aware** that the IRS offers information about the Affordable Care Act provisions on IRS.gov/aca?

- 1 Yes
- 2 No

VI. Banking and Scam Questions

QB1: Do you currently have a checking or savings account that you use at least once a month?

1. Yes, I have used my checking or savings account within the last month
2. No, I have not used my checking or savings account within the last month
3. No, I do not currently have a checking or savings account
4. No, I have never had a checking or savings account

[ASK IF QB1 = 2]

QB2: How long has it been since you used your checking or savings account?

1. 2 to 6 months
2. 7 to 12 months
3. Over a year

VI. OVERALL SATISFACTION: ALL RESPONDENTS

[SECTION ONLY FOR FILERS:]

Overall Satisfaction

[PROMPT, SC, IF XSPANISH = 2]

Q71a. Please rate your *overall* satisfaction with the Spanish-language assistance you received from the IRS for your 2016 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 2016 federal tax return (including getting information, preparation and filing, and refund or notice issues), please rate your *overall* satisfaction with the **entire 2016 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 **2016 tax filing process** experience? Please comment on IRS service or products rather than tax laws or codes. If you have no suggestions, please enter "None."

VII. PSYCHOGRAPHIC QUESTIONS

[SC, GRID]

Q73. The next sets of questions ask your opinion on 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. Technology is important to me
 - c. I perform financial activities (i.e., pay bills, credit cards, insurance, mortgages, etc) on the Internet
 - d. I make purchases on the Internet
 - e. I use the internet to help find information
 - f. I am confident using a computer
 - g. I can usually find what I need online]
 - h. I enjoy trying new things on a computer
 - i. I feel secure sharing personal financial information over the Internet

Q73a. The next set of questions asks your opinion on finance-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 regularly save money
- b. I have an emergency fund/financial safety net
- c. I'm confident in my ability to solve financial problems that come up in my everyday life
- d. I think preparing tax returns should be made easier
- e. I am knowledgeable about U.S. Tax Code (tax laws)
- f. I pay attention to changes proposed or made to U.S. Tax Code which may or may not impact my personal tax situation
- g. I understand what I need to do to meet my tax obligations
- h. I am confident that the information I provide to the IRS is correct

Q73b. The next set of questions ask your opinion on additional tax-related issues. Please indicate the extent to which you **agree** or **disagree** with each of the following statements. **[Rotate list of items]**

- 6 Strongly disagree
- 7 Disagree
- 8 Neither agree nor disagree
- 9 Agree
- 10 Strongly agree

- a. I try to keep myself up to date with tax issues that might affect me
- b. I often need help completing tax forms
- c. I can easily calculate my required taxes
- d. I am confident I receive all tax benefits and credits I am entitled to
- e. I understand where I need to go for help with my taxes
- f. I proactively plan for and minimize my tax burden throughout the year by tracking deductible expenses, making purchases to qualify for tax credits, selling investments to offset capital gains, making charitable donations, etc.
- g. Paying a tax bill would come before other debts I have
- h. I think electronic filing should be free to everyone
- i. I think there should be an alternative tax system to replace the income tax system

Q73c. The next questions ask your opinion on IRS 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 believe the IRS has their priorities right
- b. I believe the IRS administers the tax system fairly
- c. I believe the IRS is effective at catching those who cheat the system
- d. I think that the taxes I am obligated to pay are fair
- e. I believe the tax system is fair to all Americans
- f. Paying taxes is a social responsibility
- g. The fear of getting caught stops people from cheating
- h. It's ok to cheat because the government wastes taxpayers money
- i. I am aware of ways to cheat the system
- j. I understand how the Affordable Care Act affects me.

VIII. DEMOGRAPHICS: ALL RESPONDENTS

The following few questions are for classification purposes only.

[SC]

D1. Do you have a computer at home?

- 1 Yes
- 2 No

D1a What devices do you use to access the Internet? (Select **all** that apply)

- 1 Desktop computer
- 2 Smartphone
- 3 Laptop, netbook or notebook computer
- 4 Smart TV
- 5 Tablet computer
- 6 Game console
- 7 eBook reader
- 8 Portable gaming device
- 9 Smartwatch
- 10 Other _____

D1b Which one of the following statements best describes how you access the internet?

- 1 Broadband connection (e.g. ADSL, DSL)
- 2 Mobile Internet
- 3 Dial-up connection
- 4 I do not use internet
- 5 Don't know

D1c Do you have internet access at home?

- 1 Yes
- 2 No

D1.1 Do you regularly use a mobile phone?

- 1 Yes, regular mobile phone
- 2 Yes, Smartphone (mobile phone with applications and Internet access)
- 3 No

[SC]

[MC]

D1.2 Which of the following social media sources do you use? (*Check all that apply*)

- 1 Facebook

- 2 Twitter
- 3 YouTube
- 4 LinkedIn
- 5 Instagram
- 6 Pinterest
- 7 Tumblr

- 8 Other (specify)_____
- 9 None

[SC]

D2.1. How often do you access the Internet, apart from taking surveys ?

- 1 Several times a day or more
- 2 Once a day
- 3 Several times a week
- 4 Once a week
- 5 Less than once a week
- 6 Never

D2.3. Do you have health insurance?

- 1 Yes
- 2 No

[ASK IF D2.3 = YES]

D2.4. Through whom do you have health insurance coverage? [CHECK ALL THAT APPLY]

- 1 Directly from an insurance company
- 2 Employer-based health insurance plan
- 3 Health Insurance Marketplace from healthcare.gov
- 4 Medicare
- 5 Medicaid or CHIP
- 6 State-specific health insurance plan
- 7 TRICARE or other military health coverage
- 8 I don't know
- 9 Other

D2.5. Through whom does anyone else on your return have health insurance coverage? [CHECK ALL THAT APPLY]

- 1 Directly from an insurance company
- 2 Employer-based health insurance plan
- 3 Health Insurance Marketplace from healthcare.gov (federal or state plan)
- 4 Medicare
- 5 Medicaid or CHIP
- 6 State-specific health insurance plan
- 7 TRICARE or other military health coverage
- 8 I don't know

9 Other

[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]**

[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

D7. Including yourself, how many people are in your household?

- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7

- 8 8
- 9 9 or more

[SC]

D8. [FOR FILERS ONLY] Did you report having *any* dependents on your 2016 tax return?

- 1 Yes
- 2 No

[ASK IF D8 = 1]

D2.2. [FOR FILERS ONLY] How many dependents did you claim on your 2016 tax return?
[Enter # between 0 and 25]

[SC]

D9. Which of the following categories best describes your household income *before* taxes for 2016?

- 1 Less than \$10,000
- 2 \$10,000 to less than \$15,000
- 3 \$15,000 to less than \$20,000
- 4 \$20,000 to less than \$25,000
- 5 \$25,000 to less than \$35,000
- 6 \$35,000 to less than \$50,000
- 7 \$50,000 to less than \$75,000
- 8 \$75,000 to less than \$100,000
- 9 \$100,000 to less than \$150,000
- 10 \$150,000 to less than \$200,000
- 11 \$200,000 to less than \$1 million
- 12 \$1 million or more

[SC]D10. Do you live in...

- 1 An urban area
- 2 A suburban area
- 3 A rural area

D10a. What is your home zip code? _____

[SC, IF XSPANISH = 2]

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

- 1 Yes
- 2 No

D11B. What is your race? Please select one or more. Are you...

- White
- Black or African American
- Asian
- Native Hawaiian or other Pacific Islander
- American Indian or Alaskan Native

[SC, IF XSPANISH = 2]

D12. What is your country of origin?

- 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)

Q74. Occasionally, we conduct additional in-depth research, such as interviews or focus groups. Participants may receive a small monetary incentive to participate. Would you be interested in participating in future research?

- 1 Yes
- 2 No (skip to closing)

Q75 Please provide your phone number and email so we can contact you in the future when additional in-depth research comes up:

Phone Number _____

Email _____

The OMB Control Number for this study is 1545-2250. 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, Special Services Section, 1111 Constitution Ave. NW, SE:W:CAR:MP:T:M:S—Room 6129, Washington, DC 20224.

Thank you so much for your time and participation.

Phone introduction:

We do have an intro before the survey script:

“Hello, this is _____ calling from Pacific Market Research on behalf of Pacific Consulting Group and the Internal Revenue Service (IRS).

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. Your answers will remain private to the extent allowed by law and no personal identifying information will be released to the IRS.

Thank you in advance for your participation!”