

**W&I Taxpayer Experience Survey 2019**  
**Cognitive Interview Questions**  
**3/18/2019**

**INTERVIEW INTRODUCTION**

Thank you very much for agreeing to participate in this interview. I want to start out by introducing myself: my name is \_\_\_\_\_ and I work for a research company called ICF, which is located near Washington, D.C. *I am not an employee of the IRS.*

My company has been hired by the IRS to conduct telephone interviews with taxpayers such as yourself. We are interested in finding out how people understand and interpret questions in an IRS customer satisfaction survey. We want to know if the way the questions are worded and the answer choices provided in the survey make sense to you.

I am going to ask you some questions based on the survey questions and invite you to give your interpretation, thoughts, and opinions. There are no right or wrong answers. Also, we are not interested in your actual survey responses; rather, we are interested in your reactions to and interpretations of the questions.

**IF APPLICABLE:** We also have additional team members observing via a conference line. They have all signed confidentiality agreements in order to observe this interview.

Before we begin, did you review the informed consent that was sent in your invitation to this interview?

**If YES:** Obtain verbal consent to record interview and ask if they have any questions.

**If NO:** I'd like to go over the informed consent. [Obtain verbal consent to record interview and ask if they have any questions].

**INTERVIEWER: VERBAL CONSENT TO PARTICIPATE MUST BE RECORDED.**

Your participation in this interview is completely voluntary, and we will not be using any of your answers to the survey questions. If at any point during the interview you wish to stop, you may do so. We greatly appreciate any feedback you have to offer us. Please speak loudly and clearly so that our microphones can pick up your voice.

Do you have any questions?

- Yes
- No

**INTERVIEWER: IF RESPONDENT ANSWERS NO, PROCEED TO START THE INTERVIEW.**

This is a national IRS survey that will be administered online and over the phone. During this discussion I am going to guide you through the survey online by looking at my screen. As we go through, I'd like you to read each survey question and answer choice out loud before letting me know which answer choices to select. As you answer the questions, please also think out loud. For example, if you are surprised by an answer choice, not sure what the choice means, or unsure of what we are asking, please let me know. After some of the survey questions, I will ask you a few questions about how you arrived at your. I might ask you if anything was unclear or confusing or what certain words/phrases mean to you. Even if I don't specifically ask you about a question,

though, please let me know if you have thoughts or questions about a question or the answer choices related to a question.

**SURVEY CONTENT, INTERVIEWER QUESTIONS APPEAR IN RED.**

### W&I Taxpayer Experience Survey 2019

#### [DISPLAY] CONSENT

This survey is being conducted by ICF, an independent national research organization. It should take about 20 minutes to complete. The survey is completely voluntary, and your answers are anonymous. We are interested in your experiences and your honest opinions. If you have any questions about this survey, please contact ICF at 1-844-282-3435.

Thank you in advance for your participation!

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#### [MP] W1.

What devices do you use to access the internet for personal use?

[CAWI - remove bold] Select *all* that apply

- 1 Smartphone or web-enabled cell phone
  - 2 Laptop, netbook, or notebook computer
  - 3 Desktop computer
  - 4 Tablet or eReader
  - 5 Smart TV (web-enabled TV)
  - 6 Game console
  - 7 Handheld gaming device
  - 8 Smartwatch
  - 9 Something else
  - 10 [PHONE ONLY] I do not access the internet
- 

#### W2

[SHOW IF W1=1-9; SP]

#### D2\_1.

[CAWI] How often do you access the internet, apart from taking surveys?

[CATI] How often do you access the internet?

- 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
-

W3

[SP]

D1\_1

Do you regularly use a cell phone?

- 1 Yes, smartphone (mobile phone with applications and internet access)
  - 2 Yes, traditional mobile phone (non-smartphone)
  - 3 No
- 

W4

[MP]

D1\_2

Which of the following social media do you use?

[CAWI - remove bold] Select *all* that apply

- 1 Facebook
- 2 Twitter
- 3 YouTube
- 4 Instagram
- 5 Pinterest
- 6 Tumblr
- 7 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 8 None [SP]

Are there other social media outlets that you think should be included in this list?

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[SHOW IF S\_RACETH=4]

[SP]

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
- 

[SHOW IF S\_RACETH=4]

[SP]

S1e.

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

- 1 Very well
- 2 Well

- 3 Not well
  - 4 Not at all
- 

[SHOW IF S\_RACETH=4]

[SP]

S1f.

Would you say you can <u>read</u> a newspaper or book in English very well, well, not well, or not at all?

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

IF QS1=1 or 2 AND (S1E=3,4 or S1F=3,4) HISP\_LEP=1  
ELSE HISP\_LEP=0 .

IF PANEL\_TYPE>=20 and HISP\_LEP=0, TERMINATE

PROGRAMMING NOTE: P\_PANEL>1 will have PANEL\_TYPE=20 or PANEL\_TYPE=21 preloaded

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[SP, PROMPT]

S1a.

When did you file your Federal Income Tax Return this year? **Your best guess is fine.**

CAWI RESPONSE OPTIONS

- 1 Before February 15
- 2 Between February 15 and February 28
- 3 Between March 1 and March 15
- 4 Between March 16 and March 31
- 5 Between April 1 and April 18
- 6 After April 18
- 7 **I have not filed** yet this year

CATI RESPONSE OPTIONS

- 1 BEFORE FEBRUARY 15
- 2 BETWEEN FEBRUARY 15 AND FEBRUARY 28
- 3 BETWEEN MARCH 1 AND MARCH 15
- 4 BETWEEN MARCH 16 AND MARCH 31
- 5 BETWEEN APRIL 1 AND APRIL 18
- 6 AFTER APRIL 18
- 7 **HAVE NOT FILED YET THIS YEAR**

**R WILL TERMINATE IF S1A=98, 99**

How confident are you in your response to this? Do you know the exact date, or were you estimating?

[IF DID NOT THINK ALOUD] How did you arrive at your answer here? Do you know the exact date, or were you using certain holidays or events in your personal life to help you estimate the date, such as around Mardi Gras or a birthday?

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[SHOW IF S1A = 7 PROMPT]

[SP]

S1c.

[CAWI] Did you *not* file a federal income tax return in 2019 for 2018 taxes because you...

[CATI] Did you *not* file a federal income tax return in 2019 for 2018 taxes because you got an extension or for some other reason?

CAWI RESPONSE OPTIONS

- 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): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 77 Not sure
- 6 Did file federal tax return

CATI RESPONSE OPTIONS

- 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): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 77 NOT SURE
- 6 DID FILE FEDERAL TAX RETURN

R WILL TERMINATE IF S1C = 2 thru 4, 77, 98, 99

R WILL BE AUTOMATICALLY ELIGIBLE IF S1C=1 (and go to start of survey at Q1a)

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[SHOW IF S1A<7 or S1C=6]

[SP, PROMPT]

S3.

Who <u>prepared</u> your federal tax return this year?

CAWI RESPONSE OPTIONS

- 1 I did
- 2 A friend or family member (relative)
- 3 An independent accountant/CPA
- 4 A tax preparer at a tax preparation business such as H&R Block or Jackson Hewitt
- 5 Other paid professional [IF langswitch = ES, SHOW 'Notario']
- 6 A volunteer preparer from a community organization (*do not count* a tax software company's promotional events)
- 7 Someone else
- 77 Don't know

CATI RESPONSE OPTIONS

- 1 R DID
- 2 A FRIEND OR FAMILY MEMBER (RELATIVE)
- 3 INDEPENDENT ACCOUNTANT/CPA

- 4 TAX PREPARER AT TAX PREP BUSINESS SUCH AS H&R BLOCK OR JACKSON HEWITT
- 5 OTHER PAID PROFESSIONAL [IF LANGSWITCH=ES, SHOW 'NOTARIO']
- 6 VOLUNTEER PREPARER FROM COMMUNITY ORGANIZATION, DO NOT COUNT TAX SOFTWARE COMPANY'S PROMOTIONAL EVENTS
- 7 SOMEONE ELSE
- 77 DON'T KNOW

R WILL TERMINATE IF S3=77, 98, 99

[IF DID NOT SELF-PREPARE] How certain are you of your answer here? Was there more than one option you were considering when deciding on your answer?

[SHOW IF S1A<7 or S1C=6]  
 [SP, PROMPT, TERMINATE IF SKIPPED]

S4.

Which **filing status** did you use on your tax return this year?

- 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
- 77 Don't know

R WILL TERMINATE IF S4=77, 98, 99

[SC, PROMPT, ASK IF S3 =2-7, TERMINATE IF SKIPPED]

S7.

How familiar are you with how your tax return was prepared and filed this year?

- 1 Very familiar
- 2 Somewhat familiar
- 3 Not very familiar
- 4 Not familiar at all [TERMINATE]

How did you decide which option to select here? For example, what would make you choose [OPTION RESPONDENT SELECTED] as opposed to [NEXT OPTION DOWN]?

[SHOW IF S1A<7 or S1C=6]  
 [GRID; SP]

S6a.

Were any of the following included with your federal tax return this year?

- 1 Itemized deductions including home mortgage deductions, charitable contributions, and other types of deductions (Schedule A)
- 2 Earned Income Tax Credit (EITC/EIC) (e.g., Schedule EIC, series 886 forms)
- 3 Interest and dividend income (Schedule B)
- 4 Small business income (Schedule C)
- 5 Capital gains or losses (Schedule D)
- 6 Supplemental income, such as rental income, royalties, and trusts (Schedule E)
- 7 Farm income (Schedule F)
- 8 Employee business expenses (Form 2106)
- 9 Partnerships or S Corp (e.g., Forms 1120, 1120s, 1065) **[TERMINATE IF SELECTED]**

- 1—Yes
- 2—No
- 77—Don't Know

**R WILL TERMINATE IF S6a\_9=1**

How confident are you in your responses here? Are there any that you are unsure about?

[IF NOT SELF-PREPARED] Did the person who prepared your taxes review with you what forms were included, or did you review the prepared tax return before or after it was filed?

**CREATE DATA-ONLY VARIABLE: ELIGIBLE [SP]**

- 0=not eligible
- 1= knowledgeable filer
- 2= got extension

IF ((S3=1 or S7=1,2) and S4=1-5 and S6A_9>1)	ELIGIBLE=1
IF S1C=1	ELIGIBLE=2
ELSE	ELIGIBLE=0

**R IS ELIGIBLE IF “got filing extension” or “Most/Equally familiar, knows who filed taxes, known filing status, and not partnership/S Corp”**

[IF ELIGIBLE=0, TERMINATE]  
 → SET QUAL=2, CO\_DATE  
 → GO TO TERMSORRY  
 → No back (disable browser back button)  
 → auto redirect to member portal after 10 seconds  
 [NO PIMS TRANSACTION]

[SHOW IF QUAL=2]

TERMSORRY.

[CAWI] Thank you for your time today. Unfortunately you are not eligible for this study. We value your opinion and hope that you will participate in future AmeriSpeak surveys.

Gracias por su tiempo hoy. Desafortunadamente usted no es elegible para este estudio. Valoramos su opinión y esperamos que usted participe en futuras encuestas AmeriSpeak.

[CAWI] We will redirect you to the AmeriSpeak Member Portal in [n] seconds.

[CAWI] Nosotros lo/la redirigiremos al Portal de Miembros AmeriSpeak en [n] segundos.

[CATI] Thank you for your time today. Unfortunately you are not eligible for this study. Thank you so much for your participation. We will be in touch when your next survey is available. Have a great day/evening.

[[CATI] , ONLY OFFER THIS IF PROMPTED BY RESPONDENT: I mentioned earlier that we would complete the survey if you were eligible, and it appears that you are not for this particular survey. We appreciate your time and will be in touch with your next survey soon.]

[SET QUAL=2 "Not Qualified" and END INTERVIEW, no incentive given]

[REMOVE "PREVIOUS" BUTTON FROM PAGE]

[CAWI NO BACK - disable web browser back button]

CAWI auto-redirect to MEMBER PORTAL in 10 seconds, display remaining number of seconds in [n]

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## SECTION 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.

Did you know you could 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 Calling an IRS Toll-Free line
- 2 Visiting a local IRS office (Taxpayer Assistance Center, walk-in center)
- 3 Visiting the IRS website (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 mobile devices)

- 1 Yes, I was aware
- 2 No, I was not aware

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[SHOW IF S\_RACETH=4 and any 1 "yes" in (Q1a\_1, Q1a\_2, Q1a\_3, Q1a\_4, Q1a\_6, Q1a\_7)]

[SC, GRID]

Q1b.



Did you know you could 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 [SHOW IF Q1A\_1=1] Calling an IRS Toll-Free line and getting assistance in Spanish
- 2 [SHOW IF Q1A\_2=1] Visiting a local IRS office (Taxpayer Assistance Center, walk-in center) and getting assistance in Spanish
- 3 [SHOW IF Q1A\_3=1] Visiting the Español section of the IRS website
- 4 [SHOW IF Q1A\_4=1] Sending regular mail to the IRS in Spanish
- 5 [SHOW IF Q1A\_6=1] Spanish speaking volunteer preparers from a community organization
7. [SHOW IF Q1A\_7=1] Using IRS2Go App (for mobile devices)

1. Yes, I was aware
2. No, I was not aware

---

[SC, GRID]

Q1a\_a

Did you know the IRS provides some general tax information via the following social media?

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

- 1—Yes, I was aware
- 2—No, I was not aware

---

[SHOW IF ANY (Q1a\_a\_1 to Q1a\_a\_4)=1]

[GRID; SP]

Q1a\_b

Have you looked for general tax information via the following social media provided by the IRS?

- 1 [SHOW IF Q1a\_a\_1=1] IRS videos on YouTube
- 2 [SHOW IF Q1a\_a\_2=1] IRS tweets on Twitter
- 3 [SHOW IF Q1a\_a\_3=1] IRS posts on Facebook
- 4 [SHOW IF Q1a\_a\_4=1] IRS posts on Tumblr

- 1—Yes
- 2—No

What do you think we mean here by “general tax information?” If you looked for information regarding a question you had about your tax return specifically, would you consider that general tax information?

Have you looked for tax information from sources other than the IRS using social media? If so, was it difficult to distinguish between those and IRS social media sources, especially if the other sources linked to IRS resources?

[SHOW IF Q1A\_3=1 (YES, AWARE OF IRS.GOV)]

[GRID, SP; 4, 4, 4]

Q1a\_1

Which of the following IRS.gov (online) services/tools have you heard of?

[CATI] ONLY READ PARENTHESES IN ANSWER OPTIONS IF ASKED WHAT IS IT?

[ROTATE GRID ITEMS 1-12]

- 1 **Interactive Tax Assistant (ITA)** (asks you a series of questions that guide you to a response tailored to your situation)
- 2 **IP PIN (Identity Protection Personal Identification Number) Application** (a unique number from the IRS used for identity theft protection)
- 3 **IRS Withholding Calculator** (helps you determine the number of withholdings you ask your employer to take on your W-4)
- 4 **Online Employer Identification Number (EIN) Request** (online application to receive an EIN)
- 5 **Tax Exempt Charity Search** (online search for tax exempt organizations)
- 6 **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)
- 7 **Where’s My Refund?** (check the status of your refund)
- 8 **Where’s My Amended Return?** (check the status of your amended return (1040X))
- 9 **Get Transcripts Online** (online downloading of transcript or prior year return)
- 10 **Get Transcripts by Mail** (online ordering of transcript or prior year return sent to you in the mail)
- 11 **EITC Assistant** (helps taxpayers determine Earned Income Tax Credit eligibility)
- 12 **Directory of Tax Return Preparers** (find preparers in your area who hold professional credentials recognized by the IRS)

1—Yes, I’ve heard of this

2—No, I haven’t heard of this

How confident are you in your responses here? Are there any services or tools that you weren’t sure from the description if you had heard of or not?

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[SHOW IF Q1A\_3=1 (YES, AWARE OF IRS.GOV)]

[GRID, SP]

Q1a\_2

Which of the following IRS.gov (online) <u>payment</u> services/tools have you heard of?

[CATI] ONLY READ PARENTHESES IN ANSWER OPTIONS IF ASKED WHAT IS IT?

[ROTATE GRID ITEMS 1-5]

- 1 **Electronic Federal Tax Payment System (EFTPS)** (allows taxpayers to transmit regular tax payments electronically)
- 2 **Direct Pay** (pay money you owe the IRS securely directly from your bank account for free)
- 3 **Making an IRS payment using a credit/debit card** (card payment with a fee)
- 4 **IRS Online Account** (secure tool allowing taxpayers to view their IRS account balance including penalties and interest)
- 5 **Online Payment Agreement (OPA)** (online application for an installment agreement)

- 1—Yes, I've heard of this
- 2—No, I haven't heard of this

Do the descriptions given here make it clear how each of these payment tools differs from one another?

---

[IF ANY(Q1A\_1 TO Q1A\_7)=1 OR ANY(Q1B\_1 TO Q1B\_7)=1]  
[DISPLAY]

INTRO1.

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 S\_RACETH=4] Please include all contacts regardless of whether they were in Spanish or English.

What do you think we mean here by “actively using the IRS website?” If you found tax-related information from another source and it linked you to an IRS page, would you consider that actively using the IRS website?

---

[IF ANY(Q1A\_1 TO Q1A\_7)=1 OR ANY(Q1B\_1 TO Q1B\_7)=1]  
[SC, GRID] [shade all rows grey]

Q2.

In the *past 12 months*, did you do any of the following?

[CAWI] Select one answer from each row in the grid

[CAWI Q2 GRID ITEMS]

- 2a [ASK IF Q1A\_1=1 OR Q1B\_1=1] Called an IRS Toll-Free line
- 2b [ASK IF Q1A\_2=1 OR Q1B\_2=1] Visited a local IRS office (Taxpayer Assistance Center, walk-in center)
- 2c [ASK IF Q1A\_3=1 OR Q1B\_3=1] Visited the IRS website to obtain specific information. Please do not count casual browsing.
- 2d [ASK IF Q1A\_4=1 OR Q1B\_4=1] Contacted the IRS through regular mail
- 2e [ASK IF Q1A\_5=1] Emailed the IRS
- 2f [ASK IF Q1A\_6=1 OR Q1B\_5=1] Got help from a volunteer tax preparer from a community organization
- 2g [ASK IF Q1A\_7=1 or Q1B\_7=1] Used the IRS2Go App (for mobile devices)

[CATI Q2 GRID ITEMS]

- 2a [ASK IF Q1A\_1=1 OR Q1B\_A=1] Call an IRS Toll-Free line
- 2b [ASK IF Q1A\_2=1 OR Q1B\_B=1] Visit a local IRS office (Taxpayer Assistance Center, walk-in center)
- 2c [ASK IF Q1A\_3=1 OR Q1B\_C=1] Visit the IRS website to obtain specific information. Please do not count casual browsing.
- 2d [ASK IF Q1A\_4=1 OR Q1B\_D=1] Contact the IRS through regular mail
- 2e [ASK IF Q1A\_5=1] Email the IRS
- 2f [ASK IF Q1A\_6=1 OR Q1B\_E=1] Get help from a volunteer tax preparer from a community organization
- 2g [ASK IF Q1A\_7=1 or Q1b\_7=1] Use the IRS2Go App (for mobile devices)

- 1. Yes
  - 2. No
- 

[SHOW IF S\_RACETH=4 and Q2a\_1=1]

[SP]

Q3s1.

Have you called the IRS Español Toll-Free Line?

- 1 Yes
  - 2 No
- 

[SHOW IF Q2C = 2 AND Q2B = 1]

[MP]

Q13a.

What are the *main* reasons you visited a local office instead of visiting the IRS website to get information from the IRS?

[CAWI - remove bold] 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 using the IRS website
  - 5 I did try to use the IRS website but could not find the information I needed
  - 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): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 

[Q2B=1 and LANGSWITCH=ES]

[SP]

Q4s1

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

- 1 Yes
  - 2 No
- 

[SHOW IF Q4S1=1]

[SP]

Q4s2

Did you receive assistance in Spanish?

- 1 Yes
- 2 No

---

[ASK Q5 set if Q2C=1 (VisitedIRS.gov website)]

[SP]

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
- 

[SHOW IF Q5S1A = 3]

[SP]

Q5s2A.

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

- 1 Español
  - 2 English
  - 3 About the same
- 

[SHOW IF Q5S1a = 2]

[MP]

Q5s7

What were the reasons you did *not* use the Español section of the IRS website?

[CAWI - remove bold] Select *<i>all</i>* that apply

CAWI RESPONSE OPTIONS

- 1 I was not aware of the Español section of website
- 2 I was not aware that tax information is available in Spanish
3. I prefer the English section of the website
4. Other (specify): \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_

CATI RESPONSE OPTIONS

- 1 You were not aware of the Español section of website
  - 2 You were not aware that tax information is available in Spanish
  3. You prefer the English section of the website
  4. Other (specify): \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_
- 

[SHOW IF Q2C=1 AND ANY (Q1a\_1 grid=1 OR Q1a\_2 grid=1)]

[SC,GRID] [shade all rows grey]

Q5c

Which of the following services/tools on the IRS website did you use during this year's filing season?

[CATI] ONLY READ PARENTHESES IN ANSWER OPTIONS IF ASKED WHAT IS IT?

KEEP SAME ORDER AS Q1A\_1 GRID

- Q5c1. [SHOW IF Q1A\_2\_1=1] Made a payment to the IRS using the **Electronic Federal Tax Payment System (EFTPS)** (allows taxpayers to transmit regular tax payments electronically)
- Q5c2. [SHOW IF Q1A\_2\_2=1] Made a payment to the IRS using **Direct Pay** (pay money you owe the IRS securely directly from your bank account for free)
- Q5c3. [SHOW IF Q1A\_2\_3=1] Made a payment to the IRS using a **credit/debit card on IRS.gov** (card payment with a fee)
- Q5c4. [SHOW IF Q1A\_2\_4=1] **Online Account** (secure tool allowing taxpayers to view their IRS account balance including penalties and interest)
- Q5c5. [SHOW IF Q1A\_1\_1=1] **Interactive Tax Assistant (ITA)** (asks you a series of questions that guide you to a response tailored to your situation)
- Q5c6. [SHOW IF Q1A\_1\_2=1] **IP PIN (Identity Protection Personal Identification Number) Application** (a unique number from the IRS used for identity theft protection)
- Q5c7. [SHOW IF Q1A\_1\_3=1] **IRS Withholding Calculator** (helps you determine the number of withholdings you ask your employer to take on your W-4)
- Q5c8. [SHOW IF Q1A\_1\_4=1] **Online Employer Identification Number (EIN) Request** (online application to receive an EIN)
- Q5c9. [SHOW IF Q1A\_2\_5=1] Made a payment to the IRS using an **Online Payment Agreement (OPA)** (online application for an installment agreement)
- Q5c10. [SHOW IF Q1A\_1\_5=1] **Tax Exempt Charity Search** (online search for tax exempt organizations)
- Q5c11. [SHOW IF Q1A\_1\_6=1] **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)
- Q5c12. [SHOW IF Q1A\_1\_7=1] **Where's My Refund?** (check the status of your refund)
- Q5c13. [SHOW IF Q1A\_1\_8=1] **Where's My Amended Return?** (check the status of your amended return (1040X))
- Q5c14. [SHOW IF Q1A\_1\_9=1] **Get Transcripts Online** (online downloading of transcript or prior year return)
- Q5c15. [SHOW IF Q1A\_1\_10=1] **Get Transcripts by Mail** (online ordering of transcript or prior year return sent to you in the mail)
- Q5c16. [SHOW IF Q1A\_1\_11=1] **Earned Income Tax Credit Assistant** (helps taxpayers determine Earned Income Tax Credit eligibility)
- Q5c17. [SHOW IF Q1A\_1\_12=1] **Directory of Tax Return Preparers** (find preparers in your area who hold professional credentials recognized by the IRS)

1—Yes

2—No

How confident are you in your answers to these questions? Are there any that you were unsure about?

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[ASK IF Q5c1=1 (YES)]

[SP]

Q5c\_1.

What type of payment did you make 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
-

[ASK IF Q5c9 = 1 (YES)]

[SP]

Q5c\_2.

What type of payment did you make through an Online Payment Agreement?

- 1 One-time set up fee
  - 2 Installment Agreement Payments
- 

[ASK IF Q5c2 = 1 (YES)]

[SP]

Q5c\_3.

What type of payment did you make 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
- 

[ASK ALL]

[SP]

P1

Were you aware the IRS held refunds on tax returns claiming the Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) until February 27, 2019?

- 1 Yes
  - 2 No
- 

[IF P1=1 (Yes)]

[SP]

P2

When did you first become aware that the IRS was holding some refunds until February 27, 2019?

- 1 Before I filed my return
- 2 When I filed my return
- 3 After I filed my return
- 4 Don't remember

How did you first become aware of this? For example, [IF NOT SELF-PREPARED] was it told to you by your tax preparer during the tax preparation process, did it pop up on the screen of your tax preparation software when you were doing your review of the information before filing, [FOR ALL] did you find out when you checked the status of your refund?

---

[SP; prompt]

ITO.

If an individual does not have a Social Security Number (SSN) and is not eligible to get one, the IRS can issue them an Individual Tax Identification Number (ITIN). <u>Have you ever filed a tax return that included an ITIN for yourself or a family member? Note that this is not common.</u>

[CAWI RESPONSE OPTIONS]

- 1 Yes, I or a family member have used an ITIN in place of an SSN to file a tax return
- 2 No
- 77 Don't know

[CATI RESPONSE OPTIONS]

- 1 YES, R OR A FAMILY MEMBER HAVE USED AN ITIN IN PLACE OF AN SSN TO FILE A TAX RETURN
- 2 NO
- 77 DON'T KNOW

---

[GRID; SP]

Q1c

IRS notices are mailed letters about issues such as balance dues, overpayments, underpayments, information about tax credits or requests for more information. Did you receive a notice in the mail from the IRS...?

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

CAWI RESPONSE OPTIONS

- 1. Yes
- 2. No
- 77. Not sure

CATI RESPONSE OPTIONS

- 1. YES
- 2. NO
- 77. NOT SURE

---

[ask if any (Q1c\_1 to Q1c\_4)=1]

[SP; PROMPT]

Q56a

Please think about your *<i>most recent</i>* notice from the IRS. After receiving the notice, did you understand why you had received it?

CAWI RESPONSE OPTIONS

- 1 Yes, I understood why I received the notice
- 2 No, I did not understand why I received the notice
- 3 I never read the notice
- 4 Don't remember

CATI RESPONSE OPTIONS

- 1 YES, R UNDERSTOOD WHY THEY RECEIVED THE NOTICE
- 2 NO, R DID NOT UNDERSTAND WHY THEY RECEIVED THE NOTICE



- 3 R NEVER READ THE NOTICE
  - 4 DON'T REMEMBER
- 

[ASK IF Q56a=1 OR 2]

[SP]

Q56b

After reading the notice, did you know what action you needed to take?

- 1 Yes
  - 2 No
  - 3 No action was necessary
  - 4 Don't remember
- 

[ask if any (Q1c\_1 to Q1c\_4)=1]

[SP; PROMPT]

Q56c

How long after you filed did you receive the notice?

- 1 Within 7 days
- 2 8-15 days later
- 3 16-29 days later
- 4 30-44 days later
- 5 45-60 days later
- 6 Over 60 days later
- 7 Don't remember

How confident are you in your response here? Do you know the exact timing of the notice, or were you making an educated guess? If you were estimating, how did you come up with your estimation?

---

[ask if any (Q1c\_1 to Q1c\_4)=1]

[SP]

Q56d

How long did it take to resolve?

- 1 7 days or less
- 2 8-15 days
- 3 16-29 days
- 4 30-44 days
- 5 45-60 days
- 6 Over 60 days
- 7 The issue is not resolved yet
- 9 No action was necessary
- 8 Don't remember

How confident are you in your response here? Do you know the exact timing of the notice, or were you making an educated guess? If you were estimating, how did you come up with your estimation?

---

[ask if any (Q1c\_1 to Q1c\_4)=1]

[SP]

Q57.

What was your most recent notice about?

- 3 A payment issue such as not making the required payment to the IRS
  - 2 An error on the return such as inaccurate responses or miscalculations
  - 4 A refund issue such as receiving a larger refund than anticipated or having a refund held by the IRS
  - 1 A filing issue such as filing late, missing forms, or not filing
  - 5 A request for information/proof for items on my tax return (correspondence exam)
  - 6 Credits you might be eligible for but did not claim
  - 10 Identity theft
  - 7 Other (specify): \_\_\_\_ [SMALL TEXTBOX] \_\_\_\_
  - 8 The purpose of the notice was not clear
  - 9 Don't remember
- 

[SHOW IF Q57=1]

[SP]

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 Missing or incorrect forms
  - 4 Penalty for late filing
  - 5 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
  - 6 Don't remember
- 

[SHOW IF Q57=2]

[SP; PROMPT]

Q57b.

Which of the following best describes the error on the return described in 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 Claimed a credit for which I didn't qualify
  - 7 Other math/calculation error
  - 8 Missing form or signature
  - 9 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
  - 10 Don't remember
- 

[SHOW IF Q57=2]

[SP; PROMPT]

Q57b\_1

Did this result in a refund, owing money to the IRS, or no change?

- 1 Refund
  - 2 Owed money to IRS
  - 3 No change
  - 4 Don't remember
- 

[SHOW IF Q57b\_1=2]

[SP]

Q57b\_2

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

- 1 Paid the full amount owed to the IRS
  - 2 Arranged for an Installment Agreement with the IRS with direct debit from a bank account
  - 3 Arranged for an Installment Agreement with the IRS without direct debit
  - 4 Arranged for an Offer In Compromise
  - 5 None of the above
  - 6 Don't remember
- 

[SHOW IF Q57=3 OR 4]

[SP; PROMPT]

Q57c.

Which of the following best describes the payment / refund issue that was explained in your most recent notice?

CAWI RESPONSE OPTIONS

- 1 I didn't make a payment with my return
- 2 I didn't pay the full amount due with my return
- 3 I 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 I received an additional / larger refund
- 7 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 8 Don't remember

CATI RESPONSE OPTIONS

- 1 You didn't make a payment with your return
  - 2 You didn't pay the full amount due with your return
  - 3 You didn't make an Installment Agreement payment
  - 4 Your refund was being held
  - 5 Your refund was used to pay a tax debt from a prior year
  - 6 You received an additional / larger refund
  - 7 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
  - 8 Don't remember
- 

[SHOW ALL]

DISPLAY1.

For the next question, please think about when you have looked for help related to your taxes, whether from the IRS or from anywhere else (for example, a tax professional, friends/family, or tax software).

---

PROMPT ALL QUESTIONS IN THE LOOP Q16 to Q16F)

[SHOW ALL]

[GRID; SP]

Q16

In the past 12 months, did you try to get help with any of the following tax-related issues? This help could have been from <u>the IRS or any other source</u>.

- 1 Get help obtaining a **form or publication**
- 2 Get help obtaining **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 answers to **tax return preparation questions** 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 Get help obtaining an **IP PIN** (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 10 Get **information** about making **payments**
- 11 Get **information** about a **refund**
- 12 Get help obtaining an Individual or Employer Tax ID (**ITIN, EIN**)
- 13 Get information about the **Affordable Care Act** (the healthcare law)
- 14 Other, specify: \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_

1—Yes

2—No

Was it clear here how each item was different from the others?

For example, is it clear from the descriptions how help with tax law while preparing a return differs from getting answers to tax return preparation questions or from help making tax-related calculations?

How about the distinction between getting information or assistance related to identity theft versus help obtaining an IP PIN, which is the unique number from the IRS used for identity theft protection?

---

[Ask if Q16\_5=1 (tax related calculations)]

[GRID; SP]

Q2n1a.

Did you need help for any of the following issues?

- 1 Find out if you are eligible for the Earned Income Tax Credit (EITC)
- 2 Determine if your child/children meet the tests for a qualifying child
- 3 Estimate the amount of your Earned Income Tax Credit

1—Yes

2—No

---

[Ask if Q16\_2=1 (get transcript)]

[MP]

Q2n1b.

Why did you need to obtain a transcript?

[CAWI - remove bold] Select *all* that apply

1. Apply for a mortgage
  2. Prequalify for a mortgage
  3. Apply for business loan
  4. Apply for some other line of credit (credit card, personal loan, etc.)
  5. Apply for student loans (FAFSA)
  6. File for bankruptcy
  7. Provide to United States Citizenship and Immigration Services (USCIS)
  8. Employment
  9. Personal records
  10. Needed my Adjusted Gross Income (AGI) because e-file PIN no longer accepted
  11. Needed a copy of a prior year return for other tax reasons including to amend a tax return
  12. Other: \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 

[ASK IF Q16\_15= 1 (ACA)]

[MP]

Q81b.

For which of the following reasons did you look for information about the Affordable Care Act?

[CAWI - remove bold] 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 To learn about the impact of tax law changes on the Affordable Care Act
- 9 I received a notice regarding advance payments of the Premium Tax Credit

- 10 I received a notice regarding the Shared Responsibility Payment
  - 11 I received a notice that I may be eligible for an exemption from the coverage requirement
  - 12 I received a notice regarding another issue related to the Premium Tax Credit
  - 13 Other
- 

[ASK IF Q16\_8=1 (Identity Theft)]

[MP]

Q50a.

What help did you need regarding identity theft?

[CAWI - remove bold] Select <i>all</i> that apply

- 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: \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 

[ASK IF Q16\_8=1 (Identity Theft) or Q16\_9=1 (IP PIN)]

[SP]

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? This is different from the PIN you might select yourself as a personal identifier to sign your tax documents.

- 1 Yes
- 2 No

After reading this question, are you clear on the distinction between an IP PIN and the PIN you use as an identifier to your tax documents?

Before reading the last statement of the question, was it clear to you that the IP PIN is not the same thing as the PIN you select yourself as an identifier to use in signing your tax documents?

---

[ASK IF Q50b =1]

[SP]

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 = 1]

[SP]

Q50d.

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

- 1 Yes
  - 2 No
- 

[ASK IF Q50d = 1]

[SP]

Q50e.

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

**CAWI RESPONSE OPTIONS**

- 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: \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_

**CATI RESPONSE OPTIONS**

- 1 Misplaced IP PIN
  - 2 Theft of IP PIN
  - 3 Failed online account login/forgot your password
  - 4 Failed to authenticate your identity
  - 5 Other, specify: \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_
- 

[ASK IF Q16\_11=1 (Make a Payment)]

[SP]

Q57b3.

You indicated that you tried to get assistance to make a payment. What type of payment were you trying to make?

- 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 (please specify): \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_
- 

**[BEGIN REASONS LOOP - A MAXIMUM OF TWO (2) REASONS WILL PROCEED THROUGH THE CHANNEL EXPERIENCE LOOP (starts at Q3E)]**

**CREATE DATA-ONLY VARIABLES [SP]**

**DOV\_Q16\_1 "Reason 1 for contacting IRS, selected at Q16"**

**DOV\_Q16\_2 "Reason 2 for contacting IRS, selected at Q16"**

**ASSIGN DOV\_Q16\_1 to DOV\_Q16\_2 = 1 - 17**

- 1 get help obtaining a **form or publication**
- 2 get help obtaining **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 answers to **tax return preparation questions** 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 get help obtaining an **IP PIN** (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection
- 10 get answers to questions about **filing a tax return** or form
- 11 get help making a **payment**
- 12 get **information** about making **payments**
- 13 get **information** about a **refund**
- 14 get help obtaining an Individual or Employer Tax ID (**ITIN, EIN**)
- 15 get information about the **Affordable Care Act** (the healthcare law)
- 16 get help notifying IRS of a **change of address** other than providing a new address on my return
- 17 [\[Q16\\_6 TEXT ENTRY\]](#)

If a respondent selects more than 2 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 two total reasons.

DOV\_Q16ins1 - version 1 of DOV\_Q16 for insert in RSNA, RSNC, RSND, RSNF

- 1 get help obtaining a **form or publication**
- 2 get help obtaining **transcripts** online or by mail
- 3 get help with **tax law while preparing** your return
- 4 get answers to **tax return preparation questions**
- 5 get help making tax-related **calculations**
- 6 get information or assistance about an **IRS notice**
- 7 get **tax law information after filing**
- 8 get information or assistance related to **identity theft**
- 9 get help obtaining an **IP PIN**
- 10 get answers to questions about **filing a tax return** or form
- 11 get help making a **payment**
- 12 get **information** about making **payments**
- 13 get **information** about a **refund**
- 14 get help obtaining an **ITIN/EIN**
- 15 get information about the **Affordable Care Act**
- 16 get help notifying IRS of a **change of address**
- 17 [\["Q16\\_6 TEXT ENTRY"\]](#)



DOV\_Q16ins2 - version 2 of DOV\_Q16 for insert in Q3i, Q4c1, Q5e, Q6n1

- 1 getting help obtaining a **form or publication**
- 2 getting help obtaining **transcripts** online or by mail
- 3 getting help with **tax law while preparing** your return
- 4 getting answers to **tax return preparation questions**
- 5 getting help making tax-related **calculations**
- 6 your **IRS notice**
- 7 getting **tax law** information **after filing**
- 8 **identity theft**
- 9 getting help obtaining an **IP PIN**
- 10 getting answers to questions about **filing a tax return** or form
- 11 get help making a **payment**
- 12 making **payments**
- 13 your **refund**
- 14 getting help obtaining an **ITIN/EIN**
- 15 the **Affordable Care Act**
- 16 getting help notifying IRS of a **change of address**
- 17 ["Q16\_6 TEXT ENTRY"]

---

**BEGIN REASON FOR NEEDING ASSISTANCE LOOP:**

For each DOV\_Q16\_x (REASON) selection, loop RSNA (CHANNEL/INFO SOURCE) to Q16F

Where "x" = REASON loop number 1 or 2

---

[SHOW IF ANY(Q16\_1 through Q16\_17)=1]

[MP]

RSNA.

Which information sources did you use in order to try to [DOV\_Q16\_x]?

[CAWI - remove bold] Select <i>all</i> that apply

- 1 IRS forms and instruction booklets
- 2 IRS Website (IRS.gov)
- 3 Healthcare.gov
- 4 IRS2GO App
- 5 IRS Social Media (e.g., Facebook, YouTube, Twitter, Tumblr)
- 6 IRS Tax Assistance Center (walk-in sites)
- 8 IRS toll-free phone line
- 9 Email with the IRS
- 10 Written correspondence with the IRS through mail
- 11 A friend or family member
- 12 Volunteer tax preparation site
- 13 CPA/tax professional/tax preparation company
- 17 Non-IRS Website
- 19 Tax software
- 20 Other (specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_

How would you respond to this question if you used a non-IRS source, such as tax software or a non-IRS website or social media account and that source linked you to the IRS website? Would you indicate both sources, such as tax software and the IRS website, or would you respond with only one of the two sources?

---

**PROGRAMMING: Compute RSNnum=# of sources selected in RSNA**

---

[ASK IF RSNa\_1-10=NO (did not select any RSNA=1 through 10)]

[MP]

RSNb.

What reasons best describe why you didn't contact the IRS about this issue?

[CAWI - remove bold] Select *all* that apply

[CAWI RESPONSE OPTIONS; rotate list; no option 10]

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

[CATI RESPONSE OPTIONS; rotate list, keep 10 last]

- 1 YOU DID NOT NEED TO CONTACT THE IRS/YOU COULD HANDLE THE ISSUE ON MY OWN
  - 2 YOU GOT HELP FROM YOUR TAX SOFTWARE
  - 3 YOU GOT HELP FROM A FRIEND OR FAMILY MEMBER
  - 4 YOU GOT HELP FROM YOUR TAX PREPARER/CPA/ACCOUNTANT/LAWYER
  - 5 YOU DON'T KNOW HOW TO CONTACT THE IRS
  - 6 IT'S TOO HARD TO CONTACT THE IRS
  - 7 YOU DON'T TRUST THE IRS TO ACT IN YOUR BEST INTEREST
  - 8 YOU DON'T TRUST THE IRS TO HELP YOU UNDERSTAND YOUR ISSUE
  - 9 YOU DON'T UNDERSTAND YOUR ISSUE WELL ENOUGH TO WORK WITH THE IRS ALONE
  - 10 OTHER
- 

**CHANNEL EXPERIENCE - FOLLOWING UP ON CERTAIN RSNA SELECTIONS**

**Toll -Free Section**

**SHOW CB1 to Q3k1a IF RSNA=8 (called IRS phone line)**

[SP]

CB1

When you called the IRS toll-free line about [DOV\_Q16\_x], were you given the option to have a representative call you back instead of waiting on hold?

- 1 Yes, and I asked to be called back
- 2 Yes, but I did not use that feature

- 3 No
- 4 Don't remember

Are you familiar with a callback phone system? Have you used a similar system when calling other companies or federal agencies?

[IF CB1=3 (NO)]

[SP]

CB2

How interested would you be in having the option to be called back instead of waiting on hold with the IRS?

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

Why would you say you would be [INSERT RESPONSE]? What factors were you considering in determining your level of interest?

[IF CB1=1 (YES, USED)]

[SP]

CB3

Please rate your satisfaction with the callback feature on the IRS toll-free line.

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

[IF CB2=1,2 (VERY/DISSATISFIED)]

[SP]

CB4

Why were you dissatisfied with the callback feature on the IRS toll-free line?

[SMALL TEXTBOX]

[IF RSNA=8 (called IRS phone line)]

[SP]

TF1

Did you eventually speak with a representative from the IRS toll-free line about your issue?

- 1 Yes
- 2 No, but I wanted to
- 3 No, but I did not need to

No probes here, but watch for how a CB4 response related to not getting called back might influence response to this question

---

[IF TF1=2 OR 3]

[MP]

Q3g.

Why didn't you speak with a representative?

[CAWI - remove bold] Select *all* that apply

- 1 Got the information I needed from the automated menu
- 2 Recorded message suggested going to IRS.gov
- 3 Got a busy signal
- 4 Placed on hold too long
- 5 Kept getting transferred
- 6 Couldn't understand the menu system
- 7 Too many choices on the menu system
- 8 [SHOW IF CB1=1] Used the callback feature but no one called me back
- 9 [SHOW IF CB1=1] Used the callback feature but was not available when the representative called
- 10 Other

No probes here, but watch for concerns about overlap between CB4, FT1, and response options 8 and 9 here

---

SHOW RSNA=8 (called IRS phone rep)

[SP]

Q2h.

Did you call the IRS toll-free line to make an appointment to visit a local IRS office?

- 1 Yes
  - 2 No
- 

(SPOKE TO A REPRESENTATIVE)

[SHOW IF TF1=1]

[SP]

Q3i.

How well did you **understand** the information that was provided to you by the IRS toll-free line about [DOV\_Q16\_x]?

[CATI] Would you say...

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

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT NEXT OPTION UP OR DOWN]?

---

(SPOKE TO A REPRESENTATIVE)

[SHOW IF TF1=1]

[SP]

Q3k1a.

Were all of your questions answered by the IRS toll-free line?

- 1 Yes
  - 2 No
- 

**Visited TAC**

SHOW IF RSNA=6 (visited TAC)

[SP]

Q4c1.

How well did you **understand** the information that was provided to you at the local IRS office about [DOV\_Q16\_x]?

[CATI] Would you say...

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

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT NEXT OPTION UP OR DOWN]?

---

SHOW IF RSNA=6 (visited TAC)

[SP]

Q4d1a.

Were all of your questions answered during your visit?

- 1 Yes
  - 2 No
- 

**Visited IRS.gov**

[SHOW IF RSNA=2 "Visited IRS.gov"]

[SP]

Q5e.

When you used the IRS website to get information about [DOV\_Q16\_x], did you find the information you were looking for?

- 1 Yes
- 2 No
- 3 Partially

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT Yes/No or Partially]?

---

[SHOW IF Q5E=1 or 3]

[SP]

Q5f1.

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

[CATI] Would you say...

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

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT NEXT OPTION UP OR DOWN]?

---

[SHOW IF Q5E=2,3]

[SMALL TEXT BOX]

Q5e1.

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

Please specify: \_\_[SMALL TEXTBOX]\_\_

---

[Written correspondence with the IRS through mail]

[SHOW IF RSNA=10 "mail"]

[SP]

Q6n1.

How well did you **understand** the information that was provided to you <u>by mail</u> from the IRS about [DOV\_Q16\_x]?

[CATI] Would you say...

[CAWI RESPONSES]

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

[CATI RESPONSES]

- 1 Not at all
- 2 Not very well
- 3 Somewhat
- 4 Very well
- 5 HAVE NOT RECEIVED A RESPONSE FROM THE IRS

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT NEXT OPTION UP OR DOWN]?

---

---

[SHOW IF RSNA=10 "mail"]

[SP]

Q6c1a.

Were all of your questions answered through your mail correspondence with the IRS?

- 1 Yes
- 2 No
- 3 In process

---

Used IRS2Go app

[SHOW IF RSNA=4 "IRS2GO App"]

[SP]

Q7a.

When you used the IRS2Go app to get information about [DOV\_Q16\_x], did you find the information you were looking for?

- 1 Yes
- 2 No
- 3 Partially

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT Yes/No or Partially]?

---

[SHOW IF Q7a=1 or 3]

[SP]

Q7a1.

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

[CATI] Would you say...

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

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT NEXT OPTION UP OR DOWN]?

---

CHANNEL EXPERIENCE - COMPARING INFORMATION SOURCES SELECTED IN RSNA

[ASK IF RSNum>1 (MORE THAN ONE SOURCE SELECTED IN RSNa)]

[DRAG and DROP RANKING]

RSNc.

Of the information sources you used when trying to [DOV\_16\_x], in **what order** did you try them?

[CAWI - remove bold] Drag and drop the information sources from the left side to the right side, starting with your first choice on top and your last choice on the bottom.

[CATI] CLICK EACH ITEM, DRAG AND DROP THE ITEMS FROM THE LEFT TO THE RIGHT. CLICK AND DRAG AGAIN TO CHANGE THE ORDER. CONFIRM WITH R THE ORDER.

Your sources	First choice
[SHOW SOURCES SELECTED IN RSNa]	
	Last Choice

Did you have any difficulty in selecting the order here? Please tell me more about that.

---

[PROGRAMMING: Code first source used as RSN\_FIRST and last source used as RSN\_LAST]

If only 1 source selected, RSN\_FIRST=RSN\_LAST=RSNa]

---

[MP]  
RSNd.

Why was [RSN\_FIRST] your first choice in your effort to [DOV\_Q16\_x]?

[CAWI - remove bold] Select <i>all</i> that apply

- 1 I thought it would be the easiest/most convenient
  - 2 That is where I turn for most of my tax issues
  - 3 I thought it would provide the most reliable information
  - 4 I have used it in the past
  - 5 I did not know of any other options
  - 6 Other, please specify: \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_
- 

[SP]  
RSNe.

Did [RSN\_LAST] resolve your issue?

[CATI] Would you say it was...

- 1 Completely resolved - needed no further effort
- 2 Partially resolved
- 3 Left unresolved

What factors were you considering in determining your response here? For example, why did you select [INSERT CHOSEN OPTION] rather than [INSERT NEXT OPTION UP OR DOWN]?

---

[ASK IF RSNe=3]



[MP]

RSNf.

Why did you leave your effort to [DOV\_Q16\_x] unresolved without going to another source?

[CAWI - remove bold] Select *all* that apply

- 1 Situation is still in process
  - 2 Didn't know where else to find answers
  - 3 Frustrated/gave up
  - 4 Other, please specify: \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_
- 

[GRID; SP]

Q16f.

Please rate your satisfaction with the following aspects of getting [IF DOV\_16\_X>1, INSERT: your information; ELSE IF DOV\_16\_X=1, INSERT: the form or publication].

[CAWI] How satisfied were you with...

[CATI] How satisfied were you with ... [READ ITEM]... would you say 1-very dissatisfied, 2-dissatisfied, 3-neither satisfied nor dissatisfied, 4 satisfied, or 5-very satisfied.

- a The time it took to resolve your issue
  - b The number of steps needed to obtain information you needed
  - c The accuracy of the information you received
  - d The clarity of the information you received
- 
- 1 Very dissatisfied
  - 2 Dissatisfied
  - 3 Neither satisfied nor dissatisfied (neutral)
  - 4 Satisfied
  - 5 Very satisfied
  - 6 Not applicable
- 

IF DOV\_Q16\_x LOOP=1 and NOT MISSING (DOV\_Q16\_2), R STARTS NEXT REASON LOOP

IF DOV\_Q16\_x LOOP=2 or MISSING (DOV\_Q16\_2), CONTINUE TO Q14a\_1

---

END REASON FOR NEEDING ASSISTANCE LOOP

---

[SHOW IF D2\_1=1-5]

[MP]

Q14a.

Would you consider using the IRS website for any of the following tax related activities if you needed to do each one?

Select *all* activities for which you would consider using the IRS website.

- a. Get an IRS form or publication
- b. Get information about completing a tax form
- c. Get a transcript or prior year tax return information
- d. Find an answer to a tax law question
- e. Get information about tax credits and determine my eligibility
- f. Get help making tax-related calculations
- g. Get help preparing a tax return or form
- h. File a tax return or form
- i. Set up a payment plan
- j. Make a payment
- k. Get information about a refund
- l. Respond to a notice or letter received from the IRS
- 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

[FOR RESPONSES OF NO] Why would you not consider using the IRS website for this? Would you use a different source, not be looking for the information in the first place, some other reason? [NOTE: Use this question to ensure people are not saying “no” simply because they do not intend to do the given activity. Will not prompt for more than 2 activities.]

---

[SHOW IF W1=1]

[MP]

Q14b.

Would you consider using the IRS2Go mobile app for any of the following tax related activities if you needed to do each one?

Select *all* activities for which you would consider using the IRS2Go app.

- 1. Get an IRS form or publication
- 2. Get a transcript or prior year tax return information
- 3. Find an answer to a tax law question
- 4. Get information about tax credits and determine my eligibility
- 5. Get help preparing a tax return or form
- 6. File a tax return or form
- 7. Set up a payment plan
- 8. Make a payment
- 9. Get information about a refund
- 10. Respond to a notice or letter received from the IRS
- 11. Sign up for an IP PIN (Identity Protection Personal Identification Number) a unique number from the IRS used for identity theft protection

[FOR RESPONSES OF NO] Why would you not consider using the IRS2Go app for this? Would you use a different source, not be looking for the information in the first place, some other reason? [NOTE: Use this question to ensure people are not saying “no” simply because they do not intend to do the given activity. Will not prompt for more than 2 activities.]

### III. PREPARING AND COMPLETING YOUR RETURN AND FILING

PLEASE NOTE: S1c=1 (extension) SKIP SECTIONS III and IV. Except for two questions noted below.

\*\*NORC note, Q23b-Q23b4 makes sense for all\*\* .

[SHOW ALL]

[MP]

Q23b.

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

[CAWI - remove bold] Select *all* that apply

- 2 IRS.gov
- 1 IRS forms and publications
- 17 Tax preparation software (TurboTax, H&R Block, TaxAct, etc.)
- 10 Accountant/CPA/tax preparer (H&R Block, Jackson Hewitt, etc.)
- 4 IRS telephone line
- 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 devices)
- 11 Employer/Union/Trade Organization
- 12 Family/Friend
- 13 Library
- 14 Media such as radio, television, or newspapers
- 15 [IF LANGSWITCH=ES] Notario
- 16 Post Office
- 18 Social media (Facebook, Twitter, etc.)
- 19 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX]\_\_\_\_\_

What do you think we mean here by “general tax information?” Are there any of these that you would use for specific types of tax information but that you did not include because they would not be used for “general” tax information?

---

[GRID; SP]

Q23b1.

How comfortable are you providing the IRS each of the following types of information to verify who you are when contacting them about your specific tax situation?

[CATI] For each of the following types of information, would you say you are 1-very uncomfortable, 2-somewhat uncomfortable, 3-neither uncomfortable nor comfortable, 4-somewhat comfortable, or 5-very comfortable giving it to the IRS?

REPEAT SCALE IF NECESSARY

- a. Name
- b. Address
- c. Social security number
- d. Bank, credit card, or loan account number

- e. Personal cell phone number
    - 1 Very uncomfortable
    - 2 Somewhat uncomfortable
    - 3 Neither uncomfortable nor comfortable
    - 4 Somewhat comfortable
    - 5 Very comfortable
- 

[GRID; SP]

Q23b3.

How comfortable are you with the IRS sharing each of the following types of information with third parties such as banks, credit unions, and credit bureaus to help verify who you are?

[CATI] For each of the following types of information, please use the same scale with 1-very uncomfortable, 2-somewhat uncomfortable, 3-neither uncomfortable nor comfortable, 4-somewhat comfortable, or 5-very comfortable giving it to the IRS?

**REPEAT SCALE IF NECESSARY**

- a. Name
  - b. Address
  - c. Social security number
  - d. Bank, credit card, or loan account number
  - e. Personal cell phone number
- 
- 1. Very uncomfortable
  - 2. Somewhat uncomfortable
  - 3. Neither uncomfortable nor comfortable
  - 4. Somewhat comfortable
  - 5. Very comfortable
- 

[GRID; SP]

Q23b4.

How comfortable are you with the IRS sharing each of the following types of information with other federal agencies (e.g., Veteran's Association, Social Security Administration) to help verify who you are?

[CATI] Please use the same scale.

**IF NECESSARY:** Are you 1-very uncomfortable, 2-somewhat uncomfortable, 3-neither uncomfortable nor comfortable, 4-somewhat comfortable, or 5-very comfortable giving it to the IRS?

- a. Name
  - b. Address
  - c. Social security number
  - d. Bank, credit card, or loan account number
  - e. Personal cell phone number
- 
- 1. Very uncomfortable

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

INSTRUCTION: REST OF SECTION FOR FILERS ONLY. IF s1c=1, SKIP TO SECTION V

[SHOW IF ELIGIBLE=1 "FILED"]

DISPLAY2.

The next questions are about completing and filing your taxes this year.

---

[SHOW IF ELIGIBLE=1 "FILED"]

[SP]

Q28a

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

- 1 Yes
- 2 No

Would your response to this question be different if we had asked "Have you ever heard of the Earned Income Tax Credit?" If yes, how so? How does being aware of something differ from having heard about something?

[IF YES] When did you become aware of the Earned Income Tax Credit? Was it before you filed your taxes, while you were preparing your return, or after filing?

---

[SHOW If Q28a=1]

[SP]

Q28c.

Did you **qualify** for Earned Income Tax Credit (EITC/EIC) for the 2018 tax year?

- 1 Yes, and I claimed this credit on my federal tax return this year
  - 2 Yes, but I did not claim this credit
  - 3 No
  - 77 Don't know
- 

[SHOW IF S3=1]

[SP]

Q26.

Which of the following describes how you prepared your federal taxes this year?

- 2 Using tax software
- 1 By hand, using paper IRS tax forms
- 4 Went to IRS.gov and used Free File Fillable Forms - filled in blank tax forms online without using tax software
- 6 Both by hand and using tax software
- 8 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX] \_\_\_\_\_

[SHOW IF S3=1]

[SP]

Q26a

Are you aware that a list of "Free File" options are available on IRS.gov, where taxpayers are re-directed to a third party's website to prepare and file their federal return online? This service is offered at no cost to those who qualify.

- 1 Yes
- 2 No

How confident are you in your response to this question? Is it clear from the description what a Free File option is?

[IF RESPONSE TO QUESTION IS NO] Have you heard of "Free File" options, even if you were not aware that there is a list of them on the IRS.gov website?

---

[SHOW IF Q26a=1]

[SP]

Q26b

Did you use Free File tax software that you found on IRS.gov to file your federal taxes this year?

- 1 Yes
  - 2 No
- 

[SHOW IF Q26b=2]

[SP]

Q26c

Why didn't you use Free File tax software this year? Please select all that apply.

- 1 Not interested or preferred another method
  - 2 My income was too high to qualify for Free File
  - 3 Do not have confidence/trust in Free File
  - 4 I could not file the forms/schedules I needed to with Free File
  - 5 Could get a faster refund using another method
  - 6 Confusing instructions or too difficult to use
  - 7 Another reason (please specify) \_\_\_\_\_[SMALL TEXTBOX]\_\_\_\_\_
- 

## Tax Filing

### PERSONALLY FILED RETURN

[SHOW IF S3=1]

[SP]

Q33.

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

- 1 Yes
  - 2 No
- 

**PERSONALLY FILED RETURN**

[SHOW IF S3=1]

[SP]

Q30a.

How did you file your federal tax return this year? Was the return:

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

**PERSONALLY FILED RETURN**

[SHOW IF S3=1]

[SC, GRID - MAKE ALL COLUMNS SAME WIDTH]

Q38.

[CAWI] Here are some questions about preparing and filing your return. How satisfied were you with the following?

[CATI] Here are some questions about **preparing** and **filing** your return. With 1-very dissatisfied, 2-dissatisfied, 3-neither satisfied nor dissatisfied, 4-satisfied, or 5-very satisfied. How satisfied are you with...

- 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. [SHOW IF Q30a=2,3] The ease of understanding where to send your federal tax return
- d. [SHOW IF Q30a=1] The amount of money you spent to file your federal tax return electronically
- e. [SHOW IF Q26b=1] The ease of using Free File through the IRS website

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

[SHOW IF S3 = 1]

[SP]

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
- 

[SP]

Q40a

Some identity thieves file fraudulent tax returns using stolen social security numbers in order to get a refund to which they are not entitled. If the IRS suspects a tax return has been filed as part of identity theft, they may delay processing the return while they try to verify the taxpayer's identity. (This affects how long it takes for the tax return to be accepted or rejected, and therefore could delay your refund if you are owed one, but it is not related to meeting the tax filing deadline.) **How much longer would you be willing to wait for the IRS to verify your identity to process your tax return?**

- 1 I am willing to wait up to 30 days for the IRS to verify my identity
- 2 I am willing to wait up to 60 days for the IRS to verify my identity
- 3 I am willing to wait up to 90 days for the IRS to verify my identity
- 4 I am willing to wait more than 90 days for the IRS to verify my identity
- 5 I am not willing to have the IRS delay processing my tax return for identity theft protection

What do you think this question is asking?

---

[MP]

Q40b

As far as you know, have you ever been a victim of identity theft or affected by a data breach where your social security number or other sensitive personal data were stolen?

Select *<i>all</i>* that apply

- 1 Victim of identity theft
- 2 Affected by a data breach
- 3 Neither of these
- 77 Don't know

Were you considering only identity theft/data breaches related to the IRS, or were you thinking about data breaches related to other companies and organizations as well?

---

[SP]

Q40c

Did the IRS notify you that your tax refund was delayed this year because they needed to verify your identity?

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



[SHOW IF Q40a=1]

[SP]

Q40d

How long did it take for you to receive your refund after you verified your identity with the IRS?

Note: you may have verified your identity by calling the IRS, using an online form, or in person at a Taxpayer Assistance Center.

- 1 Less than 30 days
  - 2 30-45 days
  - 3 46-60 days
  - 4 More than 60 days
  - 5 I have not received my refund yet
  - 77 Don't know
  - 98 I have not verified my identity with the IRS
- 

#### IV. GETTING YOUR REFUND FROM THE IRS

IF ELIGIBLE=1 (filed), R WILL SEE DISPLAY3 to Q51

[SHOW IF ELIGIBLE=1]

[DISPLAY3]

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

---

[SHOW IF ELIGIBLE=1]

[SP]

Q43b.

When you prepared your federal tax return this year, did you get a refund, owe money or neither?

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

[IF Q43B = 1]

[SP]

Q46

Have you received your refund for your 2018 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 2019 estimated tax
-

[SHOW IF Q46=1]

[MP]

Q47

How did you receive your refund this year?

[CAWI - remove bold] Select *all* that apply

- 1 Direct deposit
- 2 Paper check
- 3 Refund Anticipation Loan (RAL)
- 4 Refund Anticipation Check (RAC)
- 5 Pre-Refund Loan
- 6 Prepaid VISA card
- 7 Government Savings Bond

[IF DID NOT SAY 3, 4, OR 5 AND DID NOT SELF-PREPARE] Did you receive a tax refund advance or loan from your tax preparation company? This would have been money you received upon filing your tax return, in advance of receiving your refund from the IRS?

Have you heard of a Refund Anticipation Loan (RAL)? If so, could you please briefly describe it to me?

Have you heard of a Refund Anticipation Check (RAC)? If so, could you please briefly describe it to me?

Have you heard of a pre-refund loan? If so, could you please briefly describe it to me?

---

[SHOW IF Q47=3]

[SP]

Q48\_3

Is this the first year you have received a Refund Anticipation Loan (RAL)?

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

[SHOW IF Q47=4]

[SP]

Q48\_ 4

Is this the first year you have received a Refund Anticipation Check (RAC)?

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

[SHOW IF Q47=5]

[SP]

Q48\_5

Is this the first year you have received a Pre-Refund Loan?

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

[show IF Q43B = 1]

[SP]

Q50.

Please rate your satisfaction with the time it took to receive your refund from the IRS.

[CATI] Were you 1-very dissatisfied, 2-dissatisfied, 3-neither satisfied nor dissatisfied, 4-satisfied, or 5-very satisfied...

- 1 Very dissatisfied
  - 2 Dissatisfied
  - 3 Neither satisfied nor dissatisfied (neutral)
  - 4 Satisfied
  - 5 Very satisfied
  - 6 Not applicable
- 

[SHOW IF Q43B = 1]

[SP]

Q51.

[CAWI] Taking *all* factors into account, please rate your satisfaction with getting your refund from the IRS for this tax season.

[CATI] Taking all factors into account, please rate your satisfaction with getting your refund from the IRS for this tax season using the same scale.

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

## SECTION V. ACA

[SHOW ALL] [SP]

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
-

[SHOW IF Q82A=1 and ELIGIBLE=1]

[SP]

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 2018 tax return?

- 1 Yes
  - 2 No
  - 77 Not Sure
- 

[SP]

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
- 

[SHOW IF Q82B=1 and ELIGIBLE=1]

[SP]

Q82b\_1.

Did you have to make a payment to the IRS when you filed your return because you or anyone on your return did not have health insurance coverage (or an exemption from coverage) in 2018?

- 1 Yes
  - 2 No
  - 77 Not Sure
- 

[SHOW IF Q82b = YES]

Q82c.

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

- 1 Yes
  - 2 No
- 

[SHOW IF Q82C=1 and ELIGIBLE=1]

[SP]

Q82c\_1.

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

- 1 Yes
- 2 No
- 77 Not Sure

---

[MP]  
Q82d.

If you needed to obtain information about the requirements and exemptions to purchase health insurance how would you prefer to get it?

[CAWI - remove bold] Select *all* that apply

#### CAWI RESPONSE OPTIONS

- 1 Health Insurance Marketplace website (healthcare.gov)
- 2 IRS website (IRS.gov)
- 3 Websites other than IRS.gov and healthcare.gov
- 4 Health Insurance Marketplace phone representatives
- 5 IRS phone representatives
- 6 Health insurance company
- 7 Health insurance agents and brokers
- 8 Physician
- 9 Accountant/CPA/bookkeeper
- 10 Tax preparation company
- 11 Tax Preparation software
- 12 Direct Mail
- 14 Employer
- 13 Other (please specify): \_\_\_\_\_ [SMALL TEXTBOX]\_\_\_\_\_

#### CATI RESPONSE OPTIONS

- 1 HEALTH INSURANCE MARKETPLACE WEBSITE (HEALTHCARE.GOV)
- 2 IRS WEBSITE (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
- 14 EMPLOYER
- 13 OTHER (PLEASE SPECIFY): \_\_\_\_\_ [SMALL TEXTBOX]\_\_\_\_\_

If you had been going through the survey on your own, without me here to guide you and record your responses, would you have answered this question, or would you likely have skipped it? If you would have skipped this question, why would you opt to skip it?

The current wording of the question asks you to base your response on if you needed to obtain such information. Is there a different way we could word the question that would make you more likely to answer it?

---

[SP]

Q82f.

Are you aware that under the new tax law, the requirement to make a payment if you do not have health insurance goes away in 2019?

- 1 Yes
  - 2 No
- 

[SP]

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

Have you heard of the Premium Tax Credit before seeing this question? [IF YES] Is the description of the credit in line with what you had heard about it previously? [IF NO] Does the description of the credit – that it is a tax credit designed to help individuals afford health insurance through the Health Insurance Marketplace, provide enough information for you to determine if you have heard of the credit before?

---

[SHOW IF ELIGIBLE=1 and Q83A=1]

[SP]

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
  - 77 Not Sure
- 

## SECTION VI. OVERALL SATISFACTION: ALL RESPONDENTS

[SECTION ONLY FOR FILERS:]

### Overall Satisfaction

[IF s\_raceth=4]

[SP; PROMPT]

Q71a.

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

### CAWI RESPONSE OPTIONS

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

- 6 Not applicable, I did not receive Spanish-language assistance from the IRS

#### CATI RESPONSES

- 1 Very dissatisfied
  - 2 Dissatisfied
  - 3 Neither satisfied nor dissatisfied (neutral)
  - 4 Satisfied
  - 5 Very Satisfied
  - 6 Not applicable, you did not receive Spanish-language assistance from the IRS
- 

[SHOW IF ELIGIBLE=1]

[SP; PROMPT]

Q71b.

Considering *all* factors concerning your 2018 federal tax return (including getting information, preparation and filing, and refund or notice issues), please rate your *overall* satisfaction with the entire 2018 tax filing process.

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

How did you reach your response here? What factors were most important in determining your overall satisfaction level with the 2018 tax filing process?

---

[SHOW IF ELIGIBLE=1]

[MEDIUM TEXTBOX]

Q72.

What could the IRS have done to improve your 2018 tax filing process experience? Please comment on IRS services or products rather than tax laws or codes. If you have no suggestions, please enter "None."

[CATI] What could the IRS have done to improve your **2018 tax filing process** experience? Please comment on IRS services or products rather than tax laws or codes.

[CATI] IF NO SUGGESTIONS, TYPE "NONE"

---

[SP]

Q72b

Taking *all* factors into account, please rate your *overall* satisfaction with the IRS.

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

In responding to this question, were you considering additional or different factors than you considered in rating your satisfaction with the 2018 tax filing process? Please tell me more about that.

---

## SECTION VII. PSYCHOGRAPHIC QUESTIONS

[SHOW IF D2\_1=1, 2, 3, 4, 5]

[GRID; SP]

Q73.

The next set of questions asks about your activities online.

Please indicate the extent to which you **agree** or **disagree** with each of the following statements.

[CATI] For each statement I read, please tell me if you strongly disagree, disagree, neither agree nor disagree, agree, or strongly agree

[Rotate list of items]

- a. I am comfortable performing financial activities (i.e., paying bills, credit cards, insurance, mortgages, etc.) online
  - b. I am comfortable making purchases online
  - c. I can usually find what I need online
- 
- 1 Strongly disagree
  - 2 Disagree
  - 3 Neither agree nor disagree
  - 4 Agree
  - 5 Strongly agree
- 

[GRID; SP]

Q73a.

The next set of questions asks about finance-related issues.

Please indicate the extent to which you **agree** or **disagree** with each of the following statements.

[CATI] **IF NEEDED:** please tell me if you strongly disagree, disagree, neither agree nor disagree, agree, or strongly agree.

[Rotate list of items]

- a. I make good decisions about how to spend money
  - b. It is important to me to have an emergency fund/financial safety net
  - c. I am confident in my ability to solve financial problems that come up in my everyday life
- 
- 1 Strongly disagree
  - 2 Disagree
  - 3 Neither agree nor disagree
  - 4 Agree
  - 5 Strongly agree
-



How difficult or easy was it to rate your agreement with the statement “I make good decisions about how to spend money?” What factors were you considering in selecting a response?

Are you familiar with the terms emergency fund or financial safety net? Briefly, how would you define these terms?

How difficult or easy was it to rate your agreement with the statement “It is important to me to have an emergency fund/financial safety net?” What factors were you considering in selecting a response?

---

[GRID; SP]

Q73b.

The next set of questions asks your opinion on tax-related issues.

Please indicate the extent to which you **agree** or **disagree** with each of the following statements.

[CATI] Please use the same agreement scale.

[CATI] **IF NEED REPEAT:** please tell me if you strongly disagree, disagree, neither agree nor disagree, agree, or strongly agree.

[Rotate list of items]

- a. I understand what I need to do to meet my tax obligations
- b. I try to keep myself up to date with tax issues that might affect me
- c. I am confident I receive all of the tax benefits and credits to which I am entitled
- d. I understand where I need to go for help with my taxes
- e. Paying taxes is a social responsibility

- 1 Strongly disagree
- 2 Disagree
- 3 Neither agree nor disagree
- 4 Agree
- 5 Strongly agree

In your opinion, how does understanding what you need to do to meet your tax obligations differ from understanding where you need to go for help with your taxes?

In selecting a response to the item asking about trying to keep yourself up to date with tax issues that might affect you, what factors were you considering, or what were you thinking about in deciding how to respond?

Does your confidence that you receive all of the tax benefits and credits to which you are entitled depend on keeping yourself up to date with tax issues that might affect you? [IF NO] What other factors go into being confident that you receive all of the tax benefits and credits to which you are entitled?

---

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## SECTION VIII. DEMOGRAPHICS: ALL RESPONDENTS

[DISPLAY4]

The following few questions are for classification purposes only.

---

[SP]

D2\_3.

Do you have health insurance?

- 1 Yes
- 2 No

---

[ASK IF D2\_3 = 1 "YES"]

[MP]

D2\_4.

Through whom do you or any other members of your household have health insurance coverage?

[CAWI - remove bold] Select *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
- 9 Other
- 77 I don't know [SP]

---

[SP]

D5.

What is the *highest* level of education you have completed?

- 1 Less than 9<sup>th</sup> grade
- 2 9<sup>th</sup> grade to 12<sup>th</sup> grade, no diploma
- 3 High school diploma/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

---

[MP]

D6.

[CATI] As part of our research we need to understand different populations of taxpayers.

Do you have *any* of the following long-term conditions (lasting 6 months or more)?

[CAWI - remove bold] Select <i>all</i> that apply

[CATI] **IF THEY SAY NO CONDITIONS, DO NOT READ ALL RESPONSES, SELECT OPTION 8**

- 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 substantially limits your learning or remembering
  - 7 Some other condition
  - 8 Do not have a long-term condition [SP]
- 

[SP]

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
- 

[SP]

D7\_2

Are you currently or have you ever been in the U.S. Armed Forces?

- 1 Yes
  - 2 No
- 

[SHOW IF D7\_2=1 "YES"]

[SP]

D7\_3

Which of the following best describes your current U.S. Armed Forces service status?

- 1 Active duty military
  - 2 Reserve or National Guard forces
  - 3 Veteran, but not retired military
  - 4 Retired military veteran
- 

[SP]

D7\_1.

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 |
- 

[SHOW IF ELIGIBLE=1; SP]

D8.

Did you report having *any* dependents on your tax return this year?

- |   |     |
|---|-----|
| 1 | Yes |
| 2 | No  |
- 

[SHOW IF D8 = 1]

[NUMBOX 0-25]

D2\_2.

How many dependents did you claim on your tax return this year?

[Enter # between 0 and 25]

---

[SP]

D9.

Which of the following categories best describes your household income *before* taxes for 2018?

- |    |                                    |
|----|------------------------------------|
| 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                |
- 

[MP]

D9a.

From which sources did you receive income in 2018?

[CAWI - remove bold] Select *all* that apply

1. Wages, salaries, tips
  12. Social security benefits
  8. Pensions and annuities
  2. Taxable or non-taxable interest
  3. Ordinary or qualified dividends
  5. Business income
  6. Capital gains
  7. IRA distributions
  9. Rents, royalties, partnerships, S corporations, trusts
  11. Unemployment compensation
  4. Alimony
  10. Farm income
  13. Other income (please specify) \_\_\_\_\_ [small textbox] \_\_\_\_\_
- 

[SP]

QB1:

Do you currently have a checking or savings account?

1. Yes
  2. No
- 

[ASK IF QB1 = 1]

[SP]

QB2:

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

1. Less than a month
  2. More than 1 month but less than 6 months
  3. More than 6 months but less than 1 year
  4. A year or more
- 

[ASK IF QB1=2]

QB3:

Have you ever had a checking or savings account?

1. Yes
  2. No
- 

[SP]

D10.

Do you live in...

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

[SP]

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
- 

[SHOW IF Q74=1]

[Phone number textbox with validation; email textbox with validation]

Q75

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

Phone Number \_\_\_\_\_

Email \_\_\_\_\_

---

[DISPLAY5]

Thank you so much for your time and participation.

This survey is conducted by ICF on behalf of the IRS. No personally identifying information is released to the IRS. The goal of this research is to help the IRS reduce the burden on taxpayers when preparing and filing taxes and to help identify ways to improve IRS services for all taxpayers.

If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, you may contact the Internal Revenue Service, Special Services Section, 1111 Constitution Ave. NW, SE:W:CAR:MP:T:M:S—Room 6129, Washington, DC 20224. For any questions about this survey, please contact ICF at 1-844-282-3435.

[CAWI] Please click “Continue” to finish the survey so your responses are recorded.