



TAXPAYERS WITH DISABILITIES

2010 Report

Prepared for Stakeholder Partnerships, Education and Communication

W&I Research & Analysis

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Investment

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Background

The Stakeholder Partnerships, Education and Communication (SPEC) Disability Initiative aims to educate SPEC partners and taxpayers with disabilities on available tax credits, deductions, and free tax help. In 2004, SPEC partnered with the National Disability Institute (NDI) through their Real Economic Impact Tour (REI Tour) to provide outreach to taxpayers and partners with disabilities. This national initiative delivers financial education and free tax preparation services to low-income persons with disabilities in more than 100 cities across the United States.

In 2007, to strengthen outreach efforts, SPEC requested that Wage and Investment Research and Analysis (WIRA) provide empirically based research on the demographics, filing patterns, and service related behaviors of taxpayers with disabilities. The current report provides an update of the 2007 Disability Report using data from the 2009 IRS Benchmark Survey. At the request of SPEC, analysis was limited to working age taxpayers (i.e., taxpayers ages 18 to 59). These results will enable SPEC and their partners to identify service improvement opportunities and targeted outreach of taxpayers with disabilities.

Objectives

The objectives of the current report are to profile taxpayers with disabilities using results from the 2009 Benchmark Survey and identify possible outreach strategies based on this profile. Specifically, this report addresses the following questions:

- What is the demographic profile of taxpayers with disabilities ages 18 to 59?
- What filing characteristics do taxpayers with disabilities display?
- What resources/services are taxpayers with disabilities aware of and using to comply with federal tax obligations?
- What are the preferred resources/services of taxpayers with disabilities for receiving tax information and performing tax-related activities?

Key Findings

Similar to findings in the 2007 Disability Report, roughly eight percent of 2009 Benchmark Survey respondents reported having at least one disability. Other key findings include:

- Respondents with disabilities were less likely to report having attained a college education or higher when compared to respondents without disabilities.
- Taxpayers with disabilities were more likely to be unemployed and/or on disability. Approximately 46 percent of taxpayers with disabilities reported being unemployed and/or on disability compared to 13 percent of taxpayers without disabilities.
- Respondents with disabilities are low income taxpayers. Over half of respondents with disabilities had an adjusted gross income (AGI) of less than \$20,000.
- On average, taxpayers with disabilities received \$800 less Earned Income Tax Credit (EITC) when compared to taxpayers without disabilities.
- Awareness and use of free tax preparation services/resources among respondents with disabilities was low. Approximately 36 percent of respondents with disabilities were aware of volunteer tax preparation clinics; however, only six percent reported using these services.

Executive Summary

Key Findings (continued)

- Taxpayers with disabilities identified tax preparation companies as the potentially most important resource/service used in completing their tax return.
- Taxpayers with disabilities were less likely than taxpayers without disabilities to use self service channels such as the IRS website.

Conclusions and Recommendations

Given taxpayers with disabilities relatively low AGI, preference for paid preparers, and limited awareness and use of IRS Taxpayer Assistance Centers and volunteer tax preparation clinics, SPEC should seek to identify the reason(s) for the low awareness and use of its services by this target group. In addition, efforts need to be made to identify and remove barriers to service. It is only after these potential barriers have been addressed that SPEC can create successful outreach strategies aimed at this taxpayer population. With respect to the targeted outreach of taxpayers with disabilities, it may prove valuable for SPEC to consider the mediums of preference for receiving information about tax law changes cited by these individuals which differed from taxpayers without disabilities. Specifically, taxpayers with disabilities cited a preference for receiving information via television, IRS written correspondence, and IRS publications.

Findings from this report also revealed that taxpayers with disabilities were less likely to use self service channels such as the IRS website or tax preparation software when compared to taxpayers without disabilities. To increase use of the IRS website, WIRA first recommends that the IRS conduct a current, usability audit of the IRS website in relation to the unique needs of taxpayers with disabilities. Priorities for this usability audit should be given to the EITC Home Page, Taxpayer Assistance Center Office Locator, Volunteer Income Tax Assistance (VITA) Site List, and Free File Home Page housed on IRS.gov. Second, as a more cost effective alternative to a paid preparer, WIRA recommends SPEC partner with tax preparation software companies in an effort to ensure that tax software is compatible with the needs of taxpayers with disabilities.

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- What filing characteristics do taxpayers with disabilities display?
- What resources/services are taxpayers with disabilities aware of and using to comply with federal tax obligations?
- What are the preferred resources/services of taxpayers with disabilities for receiving tax information and performing tax-related activities?

¹ Disabilities Research Report – Characteristics of Disabled Taxpayers Ages 18 to 59: Study of Filing Patterns and Preferences for Receiving Tax Information and Services. May 4, 2007. *Publication 4640* <http://www.irs.gov/pub/irs-pdf/p4640.pdf>

² For the 2007 Disability Report, preliminary analysis indicated a significant percentage of taxpayers with disabilities were age 60 or older. SPEC indicated there are other programs designed for taxpayers age 60 and older; thus, SPEC requested W&I Research focus on those ages 18 to 59. The age of the primary filer was used when tax return data was analyzed.

Demographic Profile

Disabilities

Similar to findings in the 2007 Disability Report, eight percent of Benchmark Survey respondents reported having a disability. Respondents were defined as having a disability if they reported having at least one of the following long-lasting conditions:³

- Blindness or severe vision disability
- Deafness or severe hearing disability
- A condition that substantially limits physical abilities (such as walking or reaching)
- A condition that limits learning or remembering

There were 6,314 respondents between the ages of 18 and 59, with 550 respondents reporting at least one long-lasting condition. The weighted data reflects 107,849,426 taxpayers with 8,692,715 taxpayers identified as having at least one disability.⁴ Table 1 below reveals the weighted distribution of taxpayers who reported a disability. Similar to the 2006 Benchmark Survey results, the two most frequent types of disabilities reported by 2009 Benchmark Survey respondents were physical and mental disabilities.

Table 1: Weighted Distribution of Taxpayers with a Disability

Disability Type	Count (2006)	Percentage (2006)	Count (2009)	Percentage (2009)
Physical	4,526,000	57%	5,062,279	58%
Mental	2,117,000	27%	2,723,914	31%
Hearing	1,313,000	17%	1,403,405	16%
Vision	1,177,000	15%	1,406,966	16%

Source: 2006 and 2009 IRS Benchmark Surveys

Note: Total percentages do not equal 100 percent due to survey respondents' ability to choose more than one disability type

Age

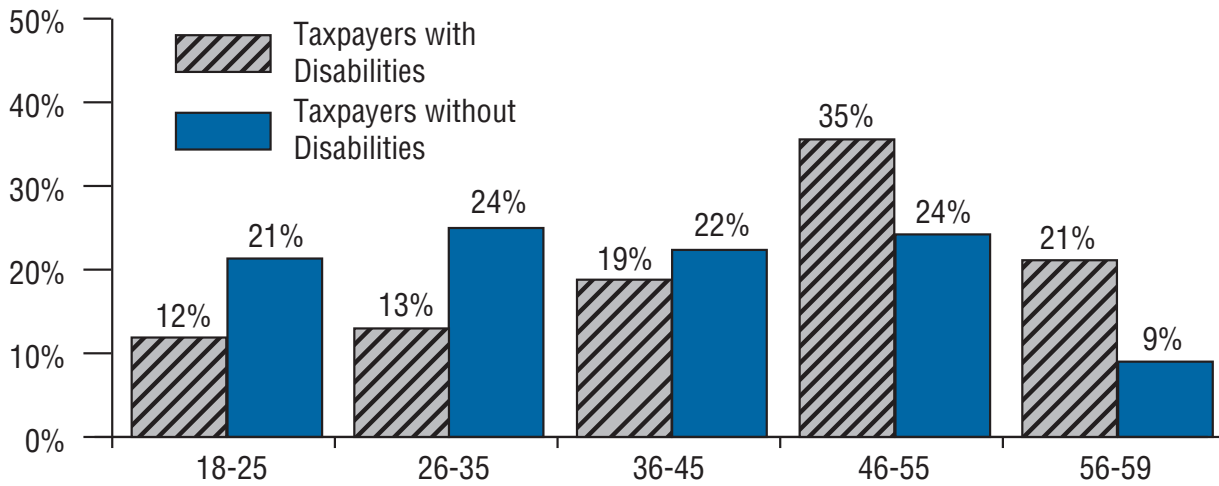
Figure 1 on the following page shows the age distribution of both taxpayers with disabilities as well as taxpayers without disabilities. Similar to findings from the 2007 Disability Report⁵, 56 percent of taxpayers with disabilities are between the ages of 46 and 59; suggesting that some disabilities may be age related.

³ To be consistent with the 2007 Disability Report, blindness and severe vision impairment were combined as well as deafness and severe hearing impairments.

⁴ Weighted 2009 IRS Benchmark Survey data reflects 7,441,575 taxpayers with one disability and 1,251,140 taxpayers with more than one disability.

⁵ The 2007 Disability Report reported that 53 percent of taxpayers with disabilities were between the ages of 46 and 59.

Figure 1: Age Distribution of Taxpayers With and Without Disabilities

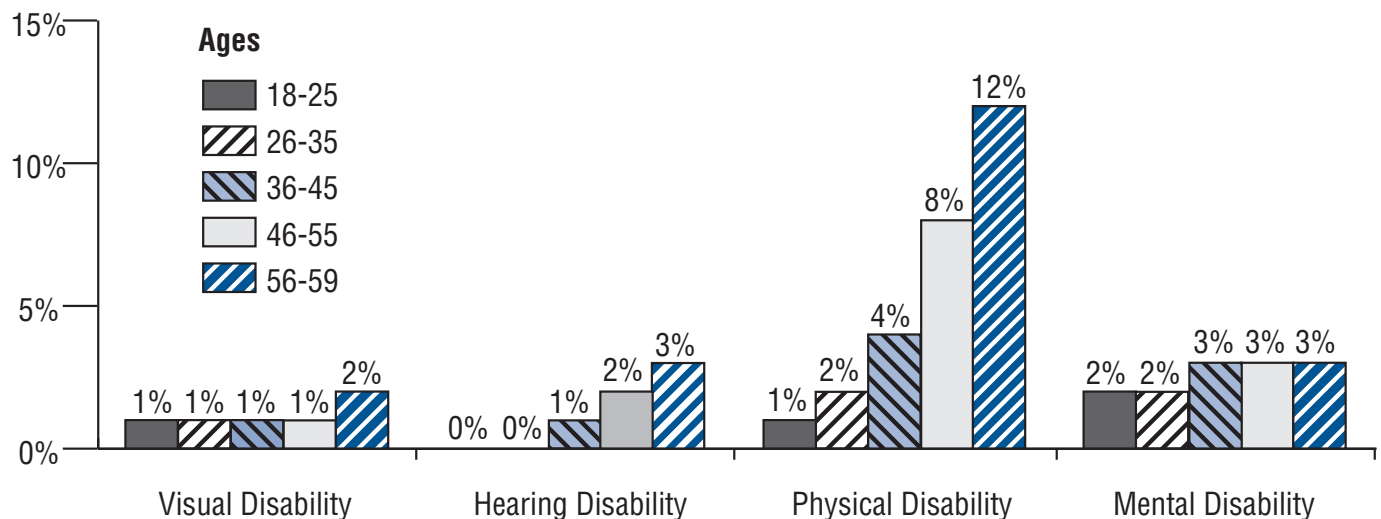


Source: 2009 IRS Benchmark Survey

Note: Total percentages may not equal 100 percent due to rounding

Figure 2 below shows the percentage of taxpayers who reported having a disability by age. Similar to previous findings, the likelihood of reporting a physical disability increased with age. This suggests that physical disabilities may increase with age. Among the other three disability categories, the distribution of disabilities across age remained relatively stable.

Figure 2: Disability Distribution by Age Groups

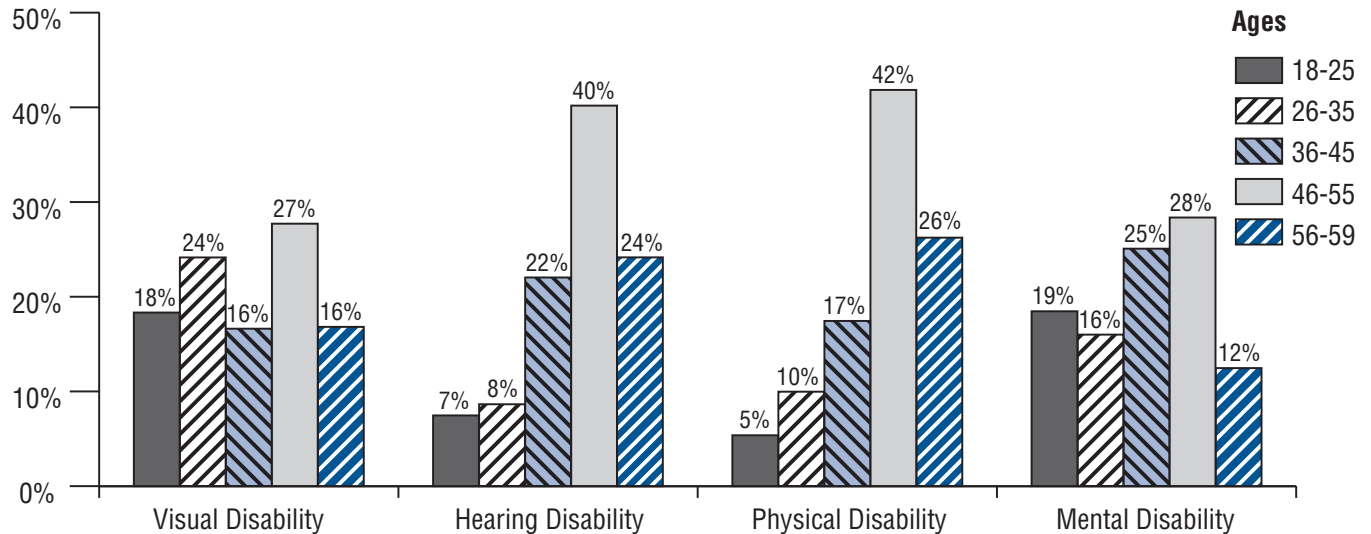


Source: 2009 IRS Benchmark Survey

Demographic Profile

Among survey respondents who reported a hearing or physical disability, over 60 percent were between the ages of 46 and 59. For those respondents who reported a visual or mental disability, roughly 40 percent fell into this age category. Figure 3 below reveals the age distribution of respondents by reported disability category.

Figure 3: Age Distribution within Disability Category



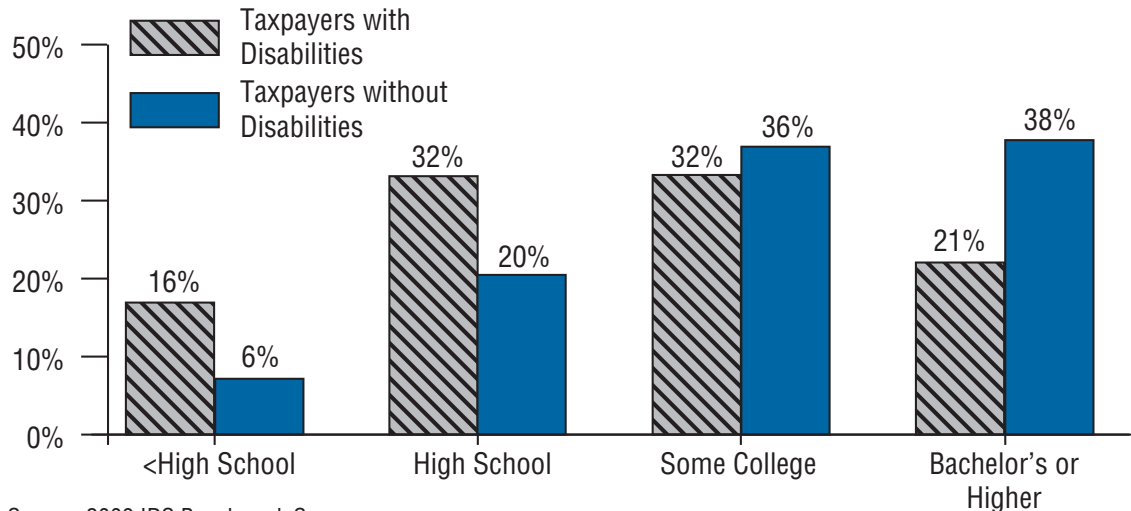
Source: 2009 IRS Benchmark Survey

Note: Total percentages may not equal 100 percent due to rounding

Education

Benchmark participants were asked to indicate their highest level of education.⁶ Figure 4 shows the highest completed level of education by survey respondents.

Figure 4: Highest Level of Education



Source: 2009 IRS Benchmark Survey

Note: Total percentages may not equal 100 percent due to rounding

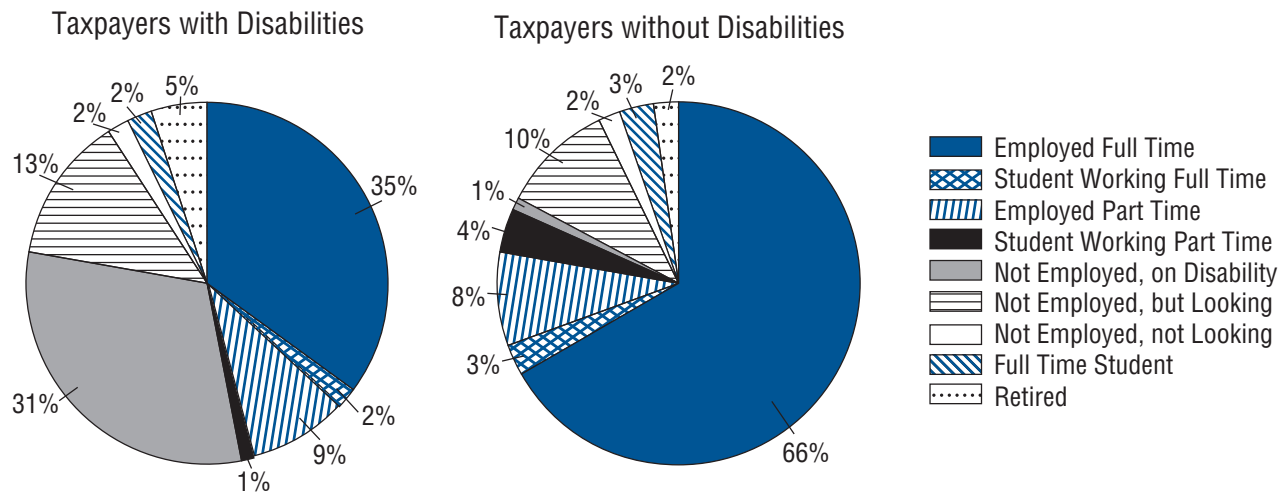
⁶ Responses were combined into four categories: Less than High School (grade school or some high school), High School (high school diploma or GED), Some College (trade school, Associate's Degree or some college without a degree), and Bachelor's Degree or higher (Bachelor's Degree, Master's Degree, Doctoral Degree, or Professional Degree).

In general, taxpayers without disabilities reported higher education levels than taxpayers with disabilities. Seventy-four percent of taxpayers without disabilities reported completing some college or a Bachelor’s Degree or higher, while only 53 percent of taxpayers with disabilities reported this same level of education. These findings are similar to the 2007 Disability Report which found that 79 percent of taxpayers without disabilities and 58 percent of taxpayers with disabilities reported some college education or higher as their highest level of educational attainment.

Employment

Figure 5 shows the employment distribution of both respondents with disabilities as well as respondents without disabilities. In general, taxpayers without disabilities were more likely than taxpayers with disabilities to report being employed full-time; 69 percent compared to 37 percent respectively.⁷ Taxpayers with disabilities were more likely to be unemployed and/or collecting disability. Compared to the 2007 Disability Report, unemployment rates were higher for both groups of taxpayers. In 2007, the unemployment rate among taxpayers with disabilities was ten percent, compared to 15 percent in 2009.⁸ Among taxpayers without disabilities, five percent were unemployed in 2007 compared to 12 percent in 2009.

Figure 5: Employment



Source: 2009 IRS Benchmark Survey
 Note: Total percentages may not equal 100 percent due to rounding

⁷ Full-time employment includes full-time employment and students working full-time.
⁸ Unemployment includes unemployed and looking and unemployed and not looking.

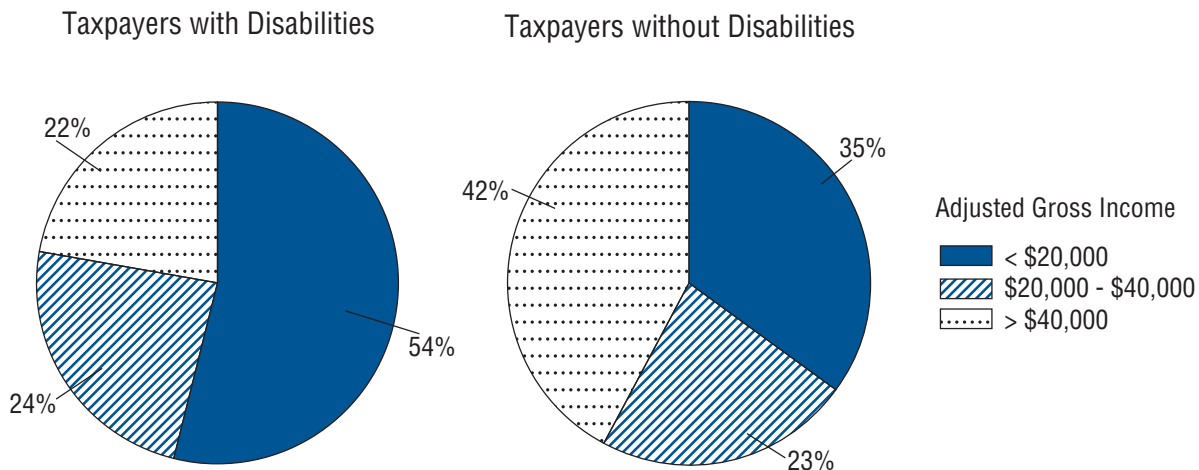
Demographic Profile

When considering employment status by disability, respondents with a visual or hearing disability were more likely than other respondents with a disability to be employed full-time. Of those with a hearing disability, 53 percent reported working full-time compared to 34 percent of respondents with a visual disability who reported working full-time. Survey respondents with a physical or mental disability were more likely to be unemployed and collecting disability income; 41 percent of respondents with a physical disability and 34 percent with a mental disability reported this category as their employment status.

Income

Survey respondents' adjusted gross income (AGI) was obtained using tax year (TY) 2008 return data from the Compliance Data Warehouse (CDW). AGI was grouped into the following three categories: AGI less than \$20,000, AGI between \$20,000 and \$40,000, and AGI greater than \$40,000. Similar to the 2007 Disability Report, taxpayers with disabilities were more likely than taxpayers without disabilities to report an AGI of less than \$20,000. Lower AGI among taxpayers with disabilities is likely due to the unemployment rates among this group of taxpayers; 46 percent of taxpayers with disabilities reported being unemployed or unemployed and on disability. Figure 6 shows the distribution of AGI for both 2009 Benchmark Survey respondents with disabilities as well as respondents without disabilities.

Figure 6: Adjusted Gross Income



Source: 2009 IRS Benchmark Survey

Note: Total percentages may not equal 100 percent due to rounding

AGI, Wages, and EITC Received

As mentioned previously, IRS taxpayer data was appended to the responses of 2009 Benchmark Survey participants to improve survey quality and expand potential analysis. Table 2 shows SPEC identified return characteristics of interest including AGI, wages, and Earned Income Tax Credit (EITC).

Table 2: Median AGI, Wages, and EITC Received

	Taxpayers with Disabilities		Taxpayers without Disabilities		All Benchmark	
	2006	2009	2006	2009	2006	2009
AGI	\$19,100	\$16,366	\$33,800	\$32,028	\$31,800	\$30,429
Wages	\$15,600	\$12,184	\$30,300	\$29,112	\$29,000	\$27,550
EITC Received	\$800	\$1,321	\$1,000	\$2,163	\$1,800	\$2,097

Source: 2006 and 2009 IRS Benchmark Surveys

The median AGI for respondents with disabilities was nearly half that of respondents without disabilities; \$16,366 compared to \$32,028. Additionally, AGI for both groups is moderately lower than the numbers reported in the 2007 Disability Report. As evidenced by the fact that taxpayers with disabilities were either unemployed, retired, or on disability, wages were also significantly less among this group. Furthermore, taxpayers with disabilities received, on average, roughly \$800 less in EITC than taxpayers without disabilities. This has increased over the 2007 Disability Report which reported a \$200 difference between the two groups.

Tax Preparation

Benchmark respondents were asked to indicate how they prepared their 2008 tax return. Responses were grouped into the following three categories: paid preparer, self prepared, and other. Forty-two percent of taxpayers with disabilities used a paid preparer to prepare their TY 2008 return.

Table 3: Tax Return Preparation Method

Method	Taxpayers with Disabilities	Taxpayers without Disabilities
Paid Preparer	42%	52%
Self Prepared	26%	33%
Other	12%	9%

Source: 2009 IRS Benchmark Survey

Note: Total percentages may not equal 100 percent due to rounding

The Volunteer Income Tax Assistance (VITA) program is included in the “other” preparation method category. VITA provides free basic tax return preparation to qualified taxpayers including those with low to limited income, taxpayers with disabilities, taxpayers with limited English proficiency, and the elderly. The 2009 Real Economic Impact Tour Progress Report reported that their free tax preparation initiative assisted 118,152 taxpayers with disabilities in 2009; saving these taxpayers roughly \$36.2 million in paid preparer fees.⁹

⁹ 2009 Real Economic Impact Tour Progress Report, www.realeconomicimpact.org

Resources and Services

Resource and Service Awareness and Use

Benchmark respondents were asked to indicate their current awareness and use of several IRS and non-IRS resources/services. Table 4 below shows the distribution of awareness and subsequent use for both taxpayers with disabilities as well as taxpayers without disabilities. The resources/services with the highest level of awareness among taxpayers with disabilities included: forms and publications, IRS.gov, and tax preparation company. However, use of these resources/services was relatively low. Only 30 percent of respondents with disabilities reported using a tax preparation company, followed by 22 percent who reported using IRS forms and publications, and 13 percent who reported using the IRS website.

Table 4: Awareness and Use of Resources/Services

	Taxpayers with Disabilities		Taxpayers without Disabilities	
	Aware	Used	Aware	Used
IRS Resources/Services				
Forms and Publications	70%	22%	75%	22%
www.IRS.gov	59%	13%	73%	19%
TAC	36%	6%	31%	4%
VITA	35%	6%	30%	2%
Phone Representative	31%	3%	32%	2%
Automated Telephone System	29%	3%	31%	2%
Written Correspondence	24%	2%	23%	1%
Email to IRS	19%	1%	19%	1%
IRS Kiosk	3%	<1%	2%	<1%
Non-IRS Resources				
Tax Preparation Company	59%	30%	64%	27%
Tax Preparation Software	52%	13%	67%	21%
Accountant	49%	19%	63%	30%
Other Internet Websites	27%	8%	36%	11%
Non-IRS Books	12%	3%	18%	1%

Source: 2009 IRS Benchmark Survey

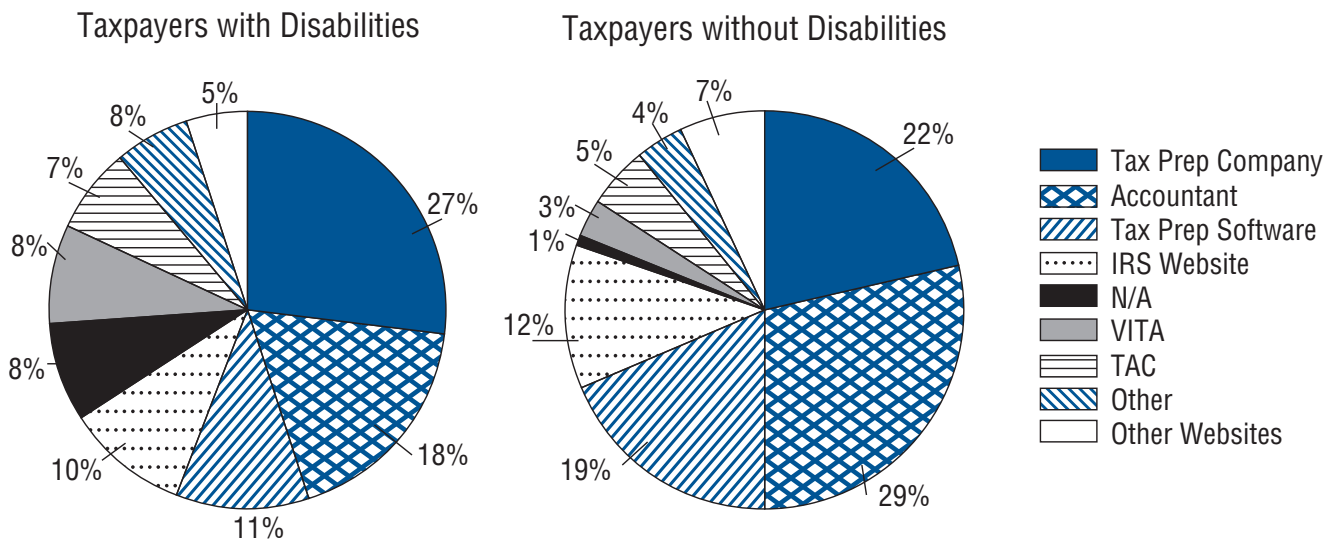
The largest differences in reported awareness of tax resources/services between taxpayers with disabilities and taxpayers without disabilities were among IRS.gov, tax preparation software, and accountants. Taxpayers without disabilities also reported higher usage rates of these resources/services compared to taxpayers with disabilities. With respect to the self service channels IRS.gov and tax preparation software, this difference may be attributed to usability. In a recent study released by the National Center for Law and Economic Justice, several state government websites were identified as having issues that hindered the ability of individuals with disabilities to use the

websites.¹⁰ In addition to usability, access likely contributes to the differences in the usage rates of these self service channels between taxpayers with disabilities and taxpayers without disabilities. Specifically, nearly 34 percent of respondents with disabilities reported not accessing the Internet at home compared to 15 percent of respondents without disabilities.

Service Preferences

Benchmark participants were asked to identify the potentially most important tax resource or service used to complete their tax return. Figure 7 shows this potentially most important resource or service for both taxpayers with disabilities as well as taxpayers without disabilities. For respondents with disabilities, tax preparation company was the potentially most important tax resource or service (27 percent). Respondents without disabilities reported a paid preparer as their top choice with 29 percent identifying accountant as the potentially most important tax resource or service used to complete their tax return. Additionally, taxpayers with disabilities were less likely to report a self service channel as their potentially most important tax resource or service. In response to this question, only 26 percent of respondents with disabilities chose a self service channel compared to 38 percent of respondents without disabilities.¹¹

Figure 7: Potentially Most Important Tax Resource or Service



Source: 2009 IRS Benchmark Survey

Note: Total percentages may not equal 100 percent due to rounding

Benchmark participants were also asked about preferences for receiving information on tax law changes such as new deductions, credits, or changes in filing requirements. Respondents were instructed to choose all sources for receiving information that applied. The top three choices among taxpayers with disabilities included television (38 percent), IRS written correspondence (36 percent), and IRS publications (31 percent). Among taxpayers without

¹⁰ The Closed Digital Door. Cary LaCheen. June 22, 2010. National Center for Law and Economic Justice. www.nclj.org.

¹¹ Self service channels include: tax preparation software, www.IRS.gov, and other internet websites.

Resources and Services

disabilities, television (37 percent), email (34 percent), and the IRS website (32 percent) were the preferred mediums for receiving information about tax law changes.

Table 5: Preference for Receiving Tax Information

	Taxpayers with Disabilities	Taxpayers without Disabilities
Television	38%	37%
IRS Written Correspondence	36%	31%
IRS Publications	31%	28%
Newspapers	29%	28%
Tax Preparation Company	29%	25%
IRS Website (www.IRS.gov)	24%	32%
Email	22%	34%
Radio	18%	20%
Accountant/Bookkeeper	17%	27%
Tax Preparation Software	15%	22%
Magazines	14%	13%
Volunteer Tax Preparation Clinics	13%	7%
Other	9%	4%
Non-IRS Books and Publications	3%	3%

Source: 2009 IRS Benchmark Survey

Finally, respondents were asked about their willingness to use certain IRS services to perform specific tax-related activities. These IRS services included the IRS website, IRS phone representatives, the automated IRS telephone system, IRS Taxpayer Assistance Centers (TACs), email with the IRS, written correspondence with the IRS, and volunteer tax preparation clinics. Excluding the IRS website and IRS phone representatives, the tax-related activity respondents reported being most willing to perform for each of the other IRS services was “None – I would not complete any of these activities” using the referenced IRS service. Results for these five services which respondents reported being unwilling to use can be found in Appendix C.

Among respondents with disabilities who reported a willingness to use www.IRS.gov, the top three tasks included:

- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get an IRS form or publication
- Find an answer to a tax law question

As revealed in Table 6, the tax-related activities taxpayers without disabilities reported being most willing to perform using the IRS website were similar to those identified by taxpayers with disabilities. However, in general, taxpayers without disabilities reported a greater willingness to use the IRS website for most tax-related activities.

Table 6: Willingness to Use IRS Website

	Taxpayers with Disabilities	Taxpayers without Disabilities
To determine eligibility for a tax benefit	42%	50%
To get an IRS form or publication	38%	50%
To find an answer to a tax law question	38%	48%
To get information about completing a tax form	37%	49%
To get information about a refund	36%	47%
To get help preparing a tax return or form	34%	37%
None. Would not use to complete any of these tasks	34%	17%
To file a tax return or form	28%	37%
To respond to a notice or letter	22%	33%
To get help making tax related calculations	21%	27%
To make a payment	13%	23%
To set up a payment plan	12%	17%

Source: 2009 IRS Benchmark Survey

When asked about their willingness to use an IRS phone representative, the top tasks taxpayers with disabilities chose included: respond to a notice or letter, determine eligibility for a tax benefit, and find an answer to a tax law question. Table 7 shows the willingness to use this service for both taxpayers with disabilities as well as taxpayers without disabilities.

Table 7: Willingness to Use IRS Phone Representative

	Taxpayers with Disabilities	Taxpayers without Disabilities
To respond to a notice or letter	36%	40%
To determine eligibility for a tax benefit	34%	32%
To find an answer to a tax law question	32%	37%
None. Would not use to complete any of these tasks	31%	25%
To get information about completing a tax form	30%	29%
To get information about a refund	28%	33%
To get help preparing a tax return or form	27%	24%
To get an IRS form or publication	21%	16%
To get help making tax related calculations	19%	16%
To file a tax return or form	15%	11%
To set up a payment plan	15%	18%
To make a payment	12%	16%

Source: 2009 IRS Benchmark Survey

Conclusions and Recommendations

Similar to the 2007 Disability Study, eight percent of adults, ages 18 to 59, reported having at least one disability.¹² A majority of these taxpayers reported incomes less than \$20,000; yet despite this low AGI, over 50 percent of these taxpayers with disabilities reported using a paid tax professional to prepare their most recent tax return. Furthermore, awareness and use of free tax preparation services among taxpayers with disabilities was low. Roughly 35 percent of respondents with disabilities were aware of both TAC and VITA services; however, only six percent of these respondents reported using either of these free services. These findings highlight the need to identify the reason(s) for such low use of TAC and VITA services among taxpayers with disabilities as well as the need to remove these barriers. It is only after these potential barriers have been addressed that SPEC can create successful, targeted outreach strategies aimed at this taxpayer population. With respect to the outreach of taxpayers with disabilities, it may prove valuable for SPEC to consider the mediums of preference for receiving information about tax law changes cited by these individuals which differed from taxpayers without disabilities in their outreach efforts. Specifically, taxpayers with disabilities cited a preference for receiving information via television, IRS written correspondence, and IRS publications.

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Survey Administration and Response Rate

The 2009 Benchmark Survey was administered from August to October 2009 to 41,354 taxpayers. The survey yielded a 24 percent response rate with 9,347 taxpayers responding by mail and only 575 taxpayers completing the survey online for a total of 9,922 unique responses. An initial evaluation of the survey data revealed a response bias with a greater number of respondents between 41 and 60 years of age as well as having an AGI of \$60,000 or more. To control for this bias, all responses were weight-adjusted¹³ to attenuate any undue influence of these particular groups. The weight-adjusted total population for the 2009 Benchmark Survey achieves a maximum sampling error of +0.9 percent at a 95 percent confidence level.

¹² Weighted analysis of 2009 Benchmark Survey.

¹³ When response rates for customer segments are disproportionate to their representation in the entire population, and when one or more of these segments rate the services they receive significantly different, it is necessary to weight-adjust the segment responses to ensure that the service ratings remain representative of the entire population. The final 2009 Benchmark dataset weighting scheme was based on taxpayer age, adjusted gross income (AGI), tax filing method, and tax preparation method for the entire taxpayer population.

Acknowledgements

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2009 Benchmark Survey

INTERNAL REVENUE SERVICE (IRS) TAXPAYER OPINION SURVEY

The IRS is working to offer better service to taxpayers. You can help in this important mission by answering the questions below. This voluntary survey should take approximately 10 minutes to complete. If you have any questions about this survey, you may call the Survey Helpline by telephone at 1-866-960-7897 or by e-mail at taxpayeropinionsurvey@pcgfirm.com.

1. **There are many tax resources and services individuals can use to help them complete their tax return. From the following list, please check the resources and services you are aware of.**
Please check all that apply.

- IRS forms and instruction booklets
- IRS website (www.irs.gov)
- IRS Tax Assistance Centers (walk-in sites)
- Automated IRS phone system
- IRS phone representatives
- Email with the IRS
- Written correspondence with the IRS (other than email)
- IRS Kiosk (similar to an ATM)
- Volunteer tax preparation clinics
- Tax preparation company
- Non-IRS books and publications
- Personal accountant/bookkeeper
- Tax preparation software
- Internet websites (other than the IRS website)
- I am not aware of any of these resources and services

2. **Which of the following tax resources and services did you use when completing your 2008 tax return?**
Please check all that apply.

- IRS forms and instruction booklets
- IRS website (www.irs.gov)
- IRS Tax Assistance Centers (walk-in sites)
- Automated IRS phone system
- IRS phone representatives
- Email with the IRS
- Written correspondence with the IRS (other than email)
- IRS Kiosk (similar to an ATM)
- Volunteer tax preparation clinics
- Tax preparation company
- Non-IRS books and publications
- Personal accountant/bookkeeper
- Tax preparation software
- Internet websites (other than the IRS website)
- I did not use any of the above resources or services.
- Not applicable. I was not required to file a 2008 tax return.

Please continue on next page →

2009 Benchmark Survey

3. If you could use **only one** of the following tax resources or services to complete your tax return, which would you choose? *Please choose only one response.*

- IRS website (www.irs.gov)
- IRS Tax Assistance Centers (walk-in sites)
- Automated IRS phone system
- IRS phone representatives
- Email with the IRS
- Written correspondence with the IRS (other than email)
- IRS Kiosk (similar to an ATM)
- Volunteer tax preparation clinics
- Tax preparation company
- Non-IRS books and publications
- Personal accountant/bookkeeper
- Tax preparation software
- Internet websites (other than the IRS website)
- I would not use any of the above resources or services.
- Not applicable. I do not have a filing requirement.

4. Over the past two years, which of the following resources have you used to find information about investing or saving? *Please check all that apply.*

- Financial institutions (Bank, Savings and Loan, etc.)
- Financial magazines
- Financial websites
- Financial software
- Financial advisors
- Family, friends, or neighbors
- News or business websites
- Other resources
- I do not use resources to find information about investing or saving.
- Not applicable. I do not invest or save.

5. Over the past two years, which of the following resources have you used before making a large purchase (such as a television, washer and dryer, or refrigerator)? *Please check all that apply.*

- Product website
- Product literature
- Store website
- Online consumer reviews
- Store mailer/advertisement
- Family, friends, or neighbors
- Magazines
- News reports
- Store clerk
- I have not used any of the above resources.
- Not applicable. I have not made any large purchases in the past two years.

Please continue on next page →

Appendix A

2009 Benchmark Survey

6. How would you like to receive information about tax law changes such as new deductions, credits, or changes in filing requirements? *Please check all that apply.*

- IRS publications
- IRS written correspondence
- IRS website (www.irs.gov)
- Email
- Television
- Radio
- Magazines
- Newspapers
- Tax preparation company
- Accountant/bookkeeper
- Tax preparation software
- Volunteer tax preparation clinics
- Non-IRS books and publications
- Other

7. How do you usually access the Internet at home? *Please choose only one response.*

- A telephone modem
- A cable modem
- A DSL modem
- A wireless device (PDA, cell phone, etc.)
- Don't know
- Not Applicable. I do not access the Internet at home.

For questions 8 through 14, we are interested in knowing if you would consider using a certain tax service in the future to perform a variety of tax-related activities.

8. In the future, which of the following would you perform using the IRS website (www.irs.gov)? *Please check all that apply.*

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities using the IRS website.

Please continue on next page →

2009 Benchmark Survey

9. In the future, which of the following would you perform by speaking with an IRS phone representative?*Please check all that apply.*

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities using an IRS phone representative.

10. In the future, which of the following would you perform using the IRS automated telephone system?*Please check all that apply.*

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities using the IRS automated telephone system.

11. In the future, which of the following would you perform using an IRS Taxpayer Assistance Center (walk-in site)? *Please check all that apply.*

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities using an IRS Taxpayer Assistance Center.

Please continue on next page →

Appendix A

2009 Benchmark Survey

12. In the future, which of the following would you perform by emailing the IRS? Please check all that apply.

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities by emailing the IRS.

13. In the future, which of the following would you perform using written correspondence through the mail with the IRS? Please check all that apply.

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities using written correspondence with the IRS.

14. In the future, which of the following would you perform at a volunteer tax preparation clinic? Please check all that apply.

- Get an IRS form or publication
- Get information about completing a tax form
- Find an answer to a tax law question
- Determine my eligibility for a tax benefit or whether certain requirements apply to me
- Get help making tax-related calculations
- Get help preparing a tax return or form
- File a tax return or form
- Set up a payment plan
- Make a payment
- Get information about a refund
- Respond to a notice or letter received from the IRS
- None. I would not complete any of these activities using a volunteer tax preparation clinic.

Please continue on next page →

2009 Benchmark Survey

15. How did you prepare your 2008 tax return? Please choose only one response.

- I prepared my return using paper forms
- I prepared my return using computer software
- I prepared my return using IRS Free File - Traditional Free File (tax software)
- I prepared my return using IRS Free File - Free File Fillable Forms (without tax software)
- A friend or family member prepared my return
- A tax professional prepared my return using paper forms
- A tax professional prepared my return using computer software
- I used a Volunteer tax preparation site (VITA) to prepare my return
- I didn't use any of the above preparation methods
- Not applicable. I was not required to file a 2008 tax return.
- Uncertain / Don't remember

16. Why did you prepare your 2008 tax return using this preparation method?*Please check all that apply.*

- Ease of use
- Familiarity with method
- Cost effectiveness (i.e. method was affordable or free)
- To avoid making errors
- None of the above

17. How did you file your 2008 tax return? Please choose only one response.

- I mailed my return using hand written paper forms
- I mailed my return using computer generated paper forms
- I filed my return using eFile
- I filed my return using IRS Free File - Traditional Free File (tax software)
- I filed my return using IRS Free File - Free File Fillable Forms (without tax software)
- A friend or family member filed my return
- A tax professional mailed my return using hand written paper forms
- A tax professional mailed my return using computer generated paper forms
- A tax professional filed my return using eFile
- I used a Volunteer tax preparation site (VITA) to file my return
- I didn't use any of the above filing methods
- Not applicable. I was not required to file a 2008 tax return.
- Uncertain / Don't remember

18. Why did you file your 2008 tax return using this filing method? Please check all that apply.

- Ease of use
- Familiarity with method
- Cost effectiveness (i.e. method was affordable or free)
- To avoid making errors
- None of the above

Please continue on next page →

Appendix A

2009 Benchmark Survey

19. Please indicate your level of satisfaction with each of the following IRS tax services.

	Very Satisfied	Somewhat Satisfied	Neither Satisfied nor Dissatisfied	Somewhat Dissatisfied	Very Dissatisfied	Did Not Use
IRS forms and instruction booklets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Website (www.irs.gov)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Tax Assistance Centers (walk-in sites)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Automated IRS phone system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS phone representatives	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Email with the IRS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Kiosk (similar to an ATM)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

20. How easy or difficult was it for you to complete your 2008 tax return? Please choose only one response.

- Very easy
- Somewhat easy
- Neither easy nor difficult
- Somewhat difficult
- Very difficult
- Not Applicable. Someone other than me completed my tax return.
- Not Applicable. I was not required to file a 2008 tax return.

21. Do you have any of the following long-lasting conditions? Please check all that apply.

- Blindness
- Deafness
- Severe vision impairment
- Severe hearing impairment
- A condition that substantially limits physical abilities (such as walking or reaching)
- A condition that limits learning or remembering
- I do not have any of the above long-lasting conditions.

22. Please select the statement that best describes the language spoken in your household.

Please choose only one response.

- English is the only language spoken
- English is the primary language spoken
- A language other than English is the primary language spoken

23. Please identify your highest completed level of education. Please choose only one response.

- Grade School
- Some High School
- High School /GED
- Technical/Trade School
- Some College
- Associate's Degree
- Bachelor's Degree
- Master's Degree
- Doctoral Degree
- Professional Degree (M.D., J.D.)

Please continue on next page →

2009 Benchmark Survey

24. What is your employment status? Please choose only one response.

- Full time student
- Student, working full time
- Student, working part time
- Employed full time
- Employed part time
- Not employed, but looking for employment
- Not employed, and not looking for employment
- Not employed, on disability
- Retired

25. Which of the following events have occurred to you, yourself, in the last 12 months? Please check all that apply.

- Retired
- Bought a home
- Sold a home
- Moved
- Been laid off
- Changed jobs
- Bought a car
- Had/adopted a child
- Diagnosed with a serious illness
- Got married
- Got divorced
- None of these

If you have been unable to resolve any specific problems with your tax matter through the normal IRS channels, or now face a significant hardship due to the application of the tax law, we encourage you to contact the National Taxpayer Advocate Helpline at 1-787-622-8940 between the hours of 8:00 AM and 4:30 PM Atlantic Time.

Thank you for completing the survey.

Please return the questionnaire to P.O. Box 64530, St. Paul, MN 55164-9610 USA

Paperwork Reduction Act Notice. *The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.*

OPINION SURVEY OF TAXPAYER RESOURCES AND SERVICES

The IRS is trying to improve its service to the public. You can help in this important mission by answering the questions below. This voluntary survey takes less than ten minutes to complete. When completing this survey, simply fill in the appropriate circle next to the response that best applies to you. Your responses will be kept completely confidential. If you have any questions about this survey, you may call the Survey Processing Center at 1-866-377-8208.

Please completely fill in the correct circle. Make no stray marks on this form.

Correct Mark ●

Incorrect Marks



1. There are many tax resources and services individuals can use to help them complete their tax return. From the following list, please check the resources and services you are aware of: (Choose all that apply.)

- IRS forms and instruction booklets
- IRS website (www.irs.gov)
- IRS Taxpayer Assistance Centers (walk-in sites)
- Automated IRS phone system
- IRS phone representatives
- Email with the IRS
- Written correspondence with the IRS (other than email)
- IRS Kiosk (similar to an ATM)
- Volunteer tax preparation clinics
- Tax preparation company
- Non-IRS books and publications
- Personal accountant/bookkeeper
- Tax preparation software
- Internet websites (other than the IRS website)

2. Which of the following tax resources and services, if any, did you use when completing your 2005 tax return? (Choose all that apply.)

- IRS forms and instruction booklets
- IRS website (www.irs.gov)
- IRS Taxpayer Assistance Centers (walk-in sites)
- Automated IRS phone system
- IRS phone representatives
- Email with the IRS
- Written correspondence with the IRS (other than email)
- IRS Kiosk (similar to an ATM)
- Volunteer tax preparation clinics
- Tax preparation company
- Non-IRS books and publications
- Personal accountant/bookkeeper
- Tax preparation software
- Internet websites (other than the IRS website)
- I did not use any of the above resources or services.
- Not applicable. I was not required to file a 2005 tax return.



3. If you could use only one of the following tax resources or services to complete your tax return, which would you choose?

- IRS website (www.irs.gov)
- IRS Taxpayer Assistance Centers (walk-in sites)
- Automated IRS phone system
- IRS phone representatives
- Email with the IRS
- Written correspondence with the IRS (other than email)
- IRS Kiosk (similar to an ATM)
- Volunteer tax preparation clinics
- Tax preparation company
- Non-IRS books and publications
- Personal accountant/bookkeeper
- Tax preparation software
- Internet websites (other than the IRS website)
- I would not use any of the above resources or services.

4. Over the past two years, which of the following resources have you used to find information about investing or saving? (Choose all that apply.)

- Financial institutions (Bank, Savings and Loan, etc.)
- Financial magazines
- Financial websites
- Financial software
- Financial advisors
- Family, friends, or neighbors
- News or business websites
- Other resources
- I do not use resources to find information about investing or saving.
- Not applicable. I do not invest or save.

2006 Benchmark Survey



5. Over the past two years, which of the following resources have you used before making a large purchase (such as a television, washer and dryer, or refrigerator)? (Choose all that apply.)
- Product website
 - Product literature
 - Store website
 - Store mailer/advertisement
 - Family, friends, or neighbors
 - Consumer magazines
 - News reports
 - Store clerk
 - I have not used any of the above resources.
 - Not applicable. I have not made any large purchases in the past two years.
6. How would you prefer to receive information about tax law changes such as new deductions or changes in filing requirements?
- | | |
|--|---|
| <input type="radio"/> IRS publications | <input type="radio"/> Newspapers |
| <input type="radio"/> IRS written correspondence | <input type="radio"/> Tax preparation company |
| <input type="radio"/> IRS website (www.irs.gov) | <input type="radio"/> Accountant/bookkeeper |
| <input type="radio"/> Email | <input type="radio"/> Tax preparation software |
| <input type="radio"/> Television | <input type="radio"/> Volunteer tax preparation clinics |
| <input type="radio"/> Radio | <input type="radio"/> Non-IRS books and publications |
| <input type="radio"/> Magazines | <input type="radio"/> Other |
7. How do you access the Internet at home?
- A telephone modem
 - A cable modem
 - A DSL modem
 - A wireless device (PDA, cell phone, etc.)
 - Don't know
 - Not applicable. I do not access the Internet at home.
- For questions 8 through 14, we are interested in knowing if you would consider using a certain tax service in the future to perform a variety of tax-related activities. For each particular tax service (IRS website, Taxpayer Assistance Center, etc.), please check all of the tax-related activities you would be willing to perform using that service.**
8. Which tax-related activities would you perform in the future using the IRS website (www.irs.gov)? (Choose all that apply.)
- Get an IRS form or publication
 - Find an answer to a tax law question
 - Get help preparing a tax return or form
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using the IRS website.
9. Which tax-related activities would you perform in the future using an IRS Taxpayer Assistance Center (walk-in site)? (Choose all that apply.)
- Get an IRS form or publication
 - Get information about completing a tax form
 - Find an answer to a tax law question
 - Get help preparing a tax return or form
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using an IRS Taxpayer Assistance Center.
10. Which tax-related activities would you perform in the future using the IRS automated telephone system? (Choose all that apply.)
- Get an IRS form or publication
 - Get information about completing a tax form
 - Find an answer to a tax law question
 - Get help preparing a tax return or form
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using the IRS automated telephone system.
11. Which tax-related activities would you perform in the future using email with the IRS? (Choose all that apply.)
- Get an IRS form or publication
 - Get information about completing a tax form
 - Find an answer to a tax law question
 - Get help preparing a tax return or form
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using email with the IRS.

Appendix B

2006 Benchmark Survey

12. Which tax-related activities would you perform in the future using written correspondence with the IRS? (Choose all that apply.)
- Get an IRS form or publication
 - Get information about completing a tax form
 - Find an answer to a tax law question
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using written correspondence with the IRS.
13. Which tax-related activities would you perform in the future using a volunteer tax preparation clinic to complete? (Choose all that apply.)
- Get an IRS form or publication
 - Get information about completing a tax form
 - Find an answer to a tax law question
 - Get help preparing a tax return or form
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using a volunteer tax preparation clinic.
14. Which tax-related activities would you perform in the future using an IRS phone representative? (Choose all that apply.)
- Get an IRS form or publication
 - Get information about completing a tax form
 - Find an answer to a tax law question
 - Get help preparing a tax return or form
 - File a tax return or form
 - Set up a payment plan
 - Make a payment
 - Get information about a refund
 - Respond to a notice or letter received from the IRS
 - None. I would not complete any of these activities using an IRS phone representative.
15. If you received a notice or letter from the IRS saying that you may owe more taxes, and you chose to call an IRS phone representative to get more information:
- a. How long do you think it would take before you were able to speak to a phone representative?
- Immediately
 - 1 to 5 minutes
 - 6 to 10 minutes
 - 11 to 20 minutes
 - More than 20 minutes
- b. How long do you think it would take to get all the information you need once you were talking with a representative?
- Less than 5 minutes
 - 5 to 10 minutes
 - 11 to 20 minutes
 - 21 to 30 minutes
 - More than 30 minutes
- c. How often do you think you would get all the information you need on the first call?
- 90 - 100 percent of the time
 - 80 - 89 percent of the time
 - 70 - 79 percent of the time
 - 60 - 69 percent of the time
 - 50 - 59 percent of the time
 - Less than 50 percent of the time
16. If you needed help answering a question about tax law (such as finding out how to file estate taxes or when to itemize deductions), and you chose to contact an IRS phone representative to find the answer:
- a. How long do you think it would take before you were able to speak to a phone representative?
- Immediately
 - 1 to 5 minutes
 - 6 to 10 minutes
 - 11 to 20 minutes
 - More than 20 minutes
- b. How long do you think it would take to get all the information you need once you were talking with a representative?
- Less than 5 minutes
 - 5 to 10 minutes
 - 11 to 20 minutes
 - 21 to 30 minutes
 - More than 30 minutes
- c. How often do you think you would get all the information you need on the first call?
- 90 - 100 percent of the time
 - 80 - 89 percent of the time
 - 70 - 79 percent of the time
 - 60 - 69 percent of the time
 - 50 - 59 percent of the time
 - Less than 50 percent of the time

2006 Benchmark Survey



17. Please indicate your level of satisfaction with each of the following IRS tax services.

	Very Satisfied		Neutral		Very Dissatisfied		Not Applicable
IRS forms and instruction booklets	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
IRS Website (www.irs.gov)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
IRS Taxpayer Assistance Centers (walk-in sites)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Automated IRS phone system	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
IRS phone representatives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Email with the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
IRS Kiosk (similar to an ATM)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

18. How easy or difficult was it for you to complete your 2005 tax return?

- Very easy
- Somewhat easy
- Neither easy nor difficult
- Somewhat difficult
- Very difficult
- Not Applicable. Someone other than me completed my tax return.
- Not Applicable. I was not required to file a tax return in 2005.

19. Do you have any of the following long-lasting conditions? (Choose all that apply.)

- Blindness
- Deafness
- Severe vision impairment
- Severe hearing impairment
- A condition that substantially limits physical abilities (such as walking or reaching)
- A condition that limits learning or remembering
- I do not have any of the above long-lasting conditions.

20. Please select the statement that best describes the language spoken in your household.

- English is the only language spoken
- English is the primary language spoken
- A language other than English is the primary language spoken

21. Please identify your highest completed level of education.

- Grade School
- Some High School
- High School Diploma/GED
- Trade School
- Some College
- Associate's Degree
- Bachelor's Degree
- Master's Degree
- Doctoral Degree
- Professional Degree (M.D., J.P.)

22. What is your employment status?

- Full time student
- Student, working full time
- Student, working part time
- Employed full time
- Employed part time
- Not employed, but looking for employment
- Not employed and not looking for employment
- Retired

23. Which of the following events have occurred to you, yourself, in the last 12 months? (Choose all that apply.)

- Retired
- Bought a car
- Bought a home
- Had/adopted a child
- Sold a home
- Diagnosed with a serious illness
- Moved
- Got married
- Been laid off
- Got divorced
- Changed jobs
- None of these

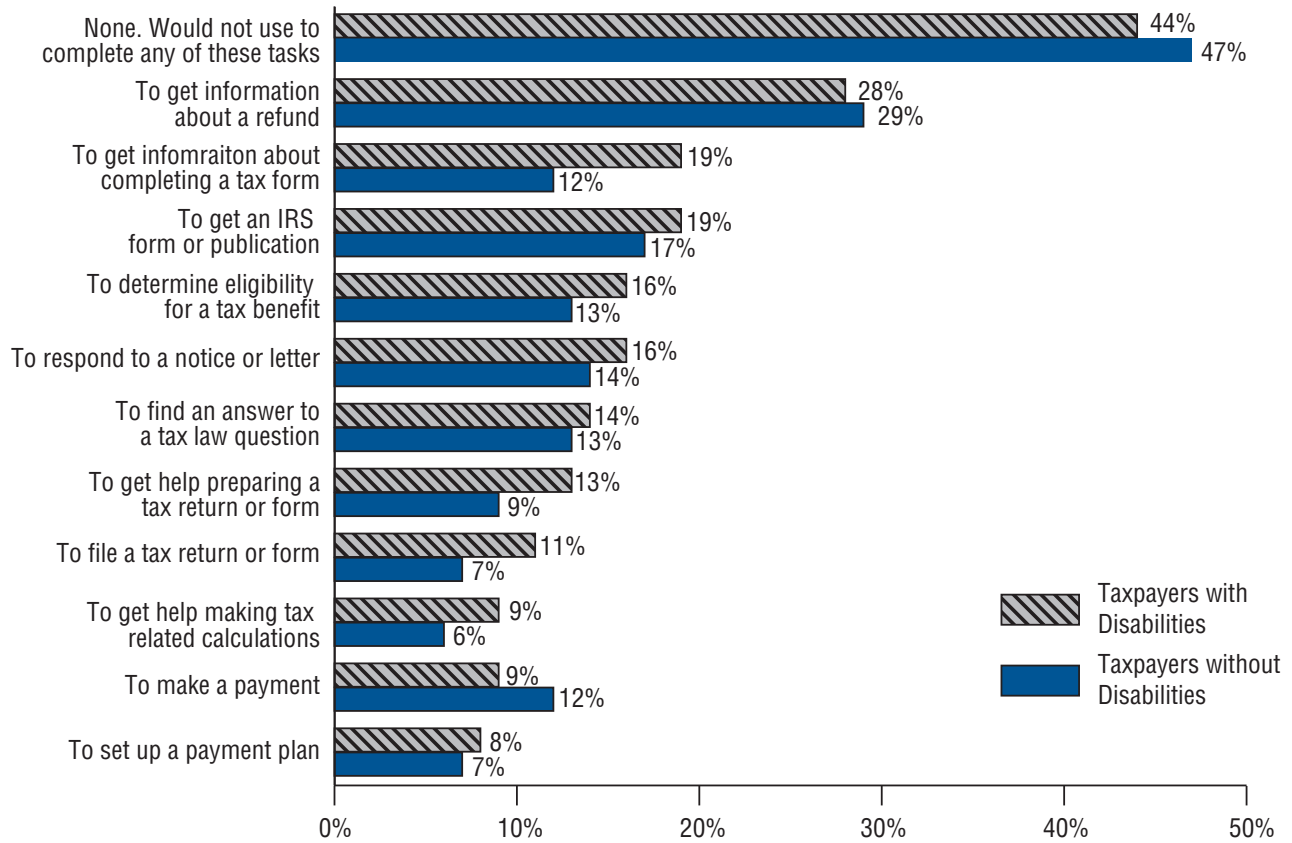
Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Thank you for completing this survey.
Please return the questionnaire by mail, using the enclosed business return envelope.

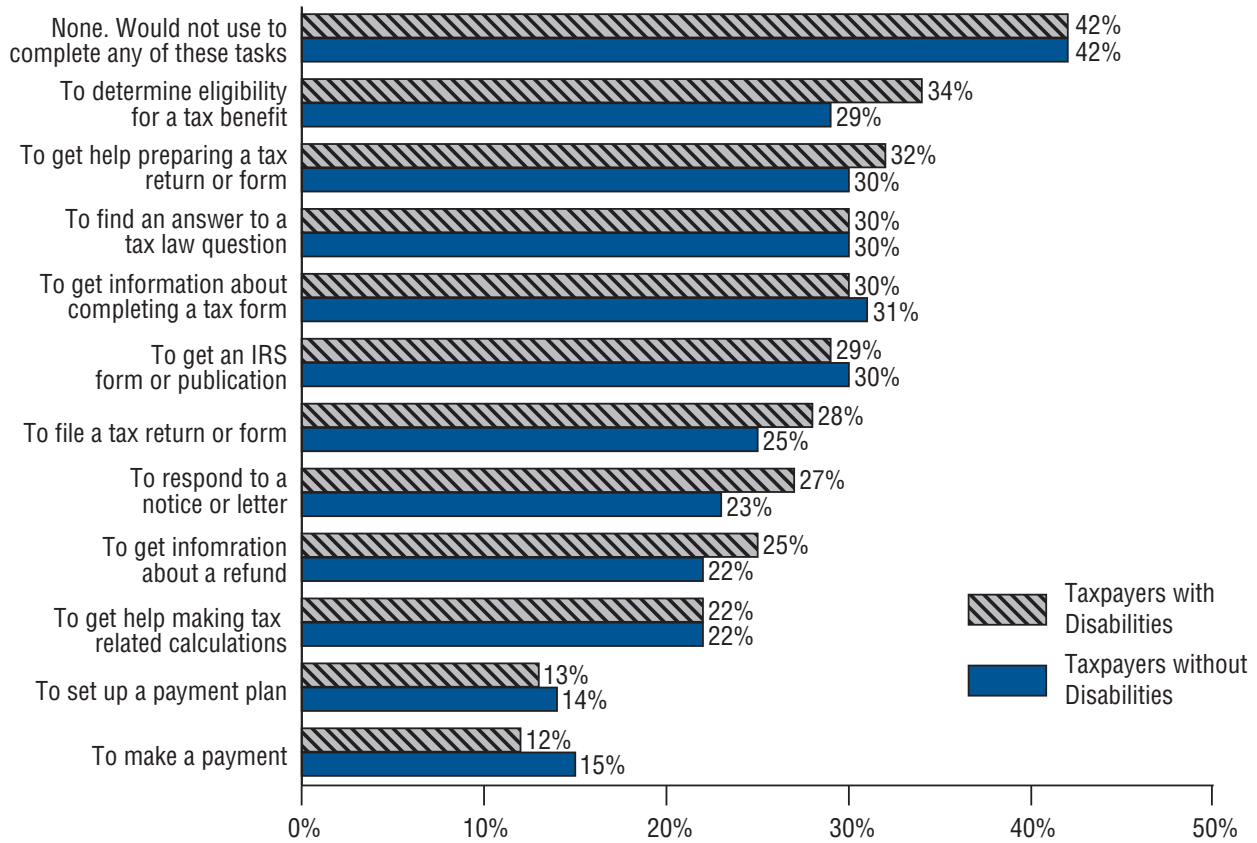
Appendix C

Figure 8: Willingness to Use the Automated Telephone System



Source: 2009 IRS Benchmark Survey

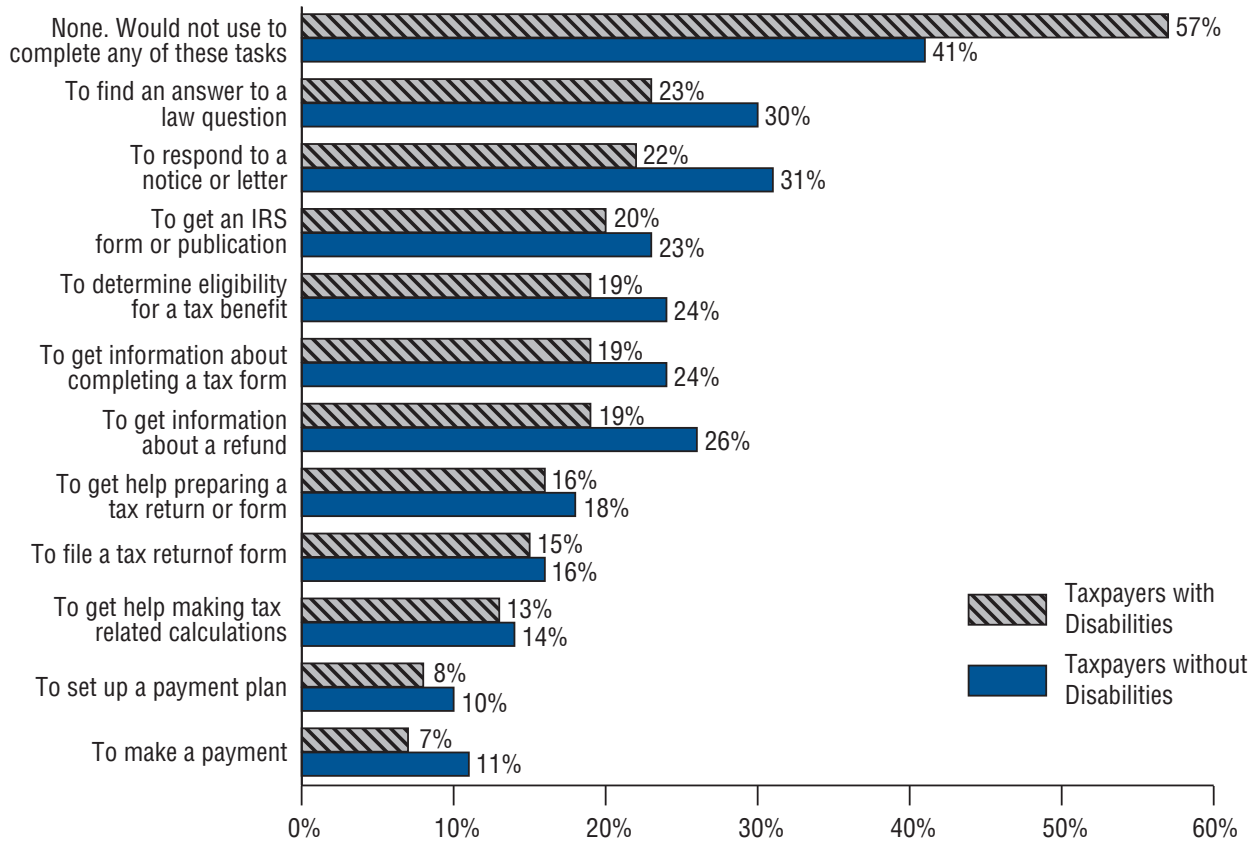
Figure 9: Willingness to Use a Taxpayer Assistance Center



Source: 2009 IRS Benchmark Survey

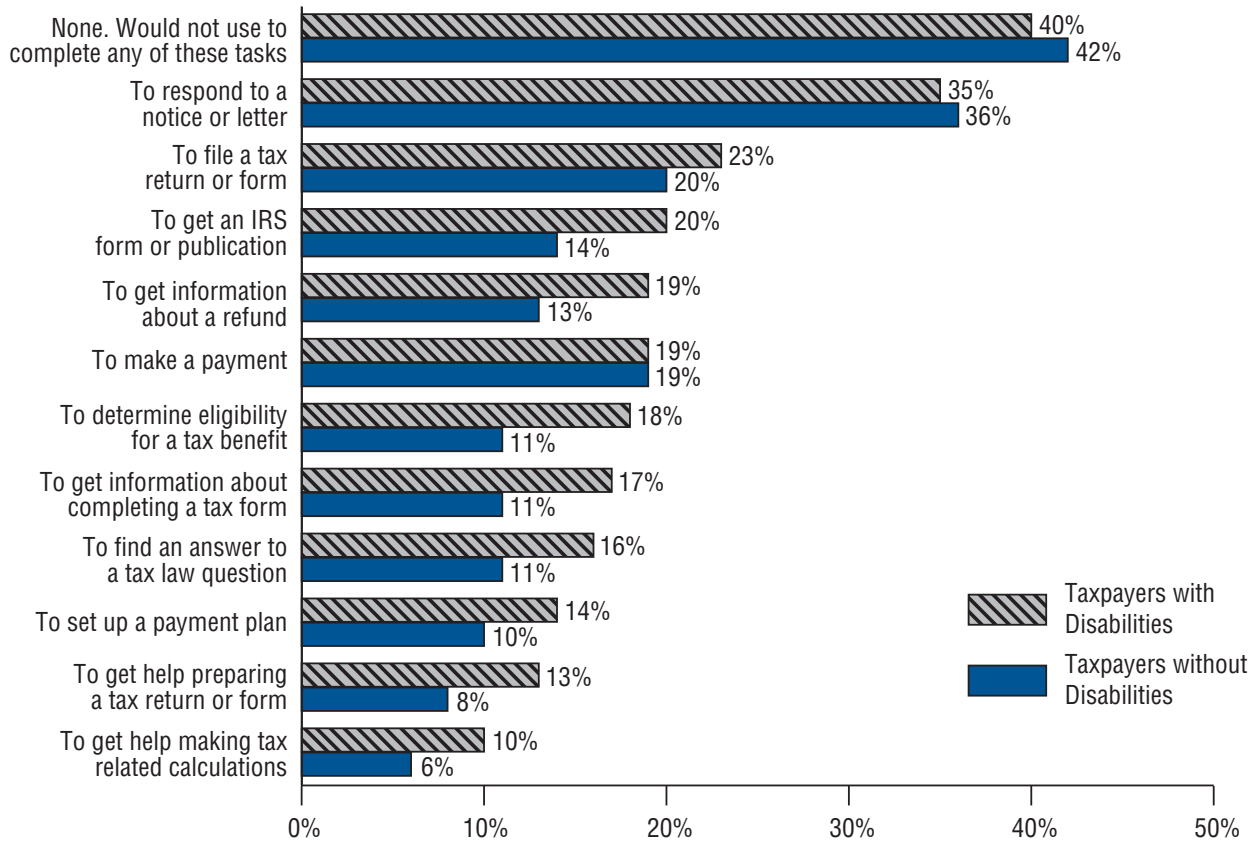
Appendix C

Figure 10: Willingness to Use IRS Email Correspondence



Source: 2009 IRS Benchmark Survey

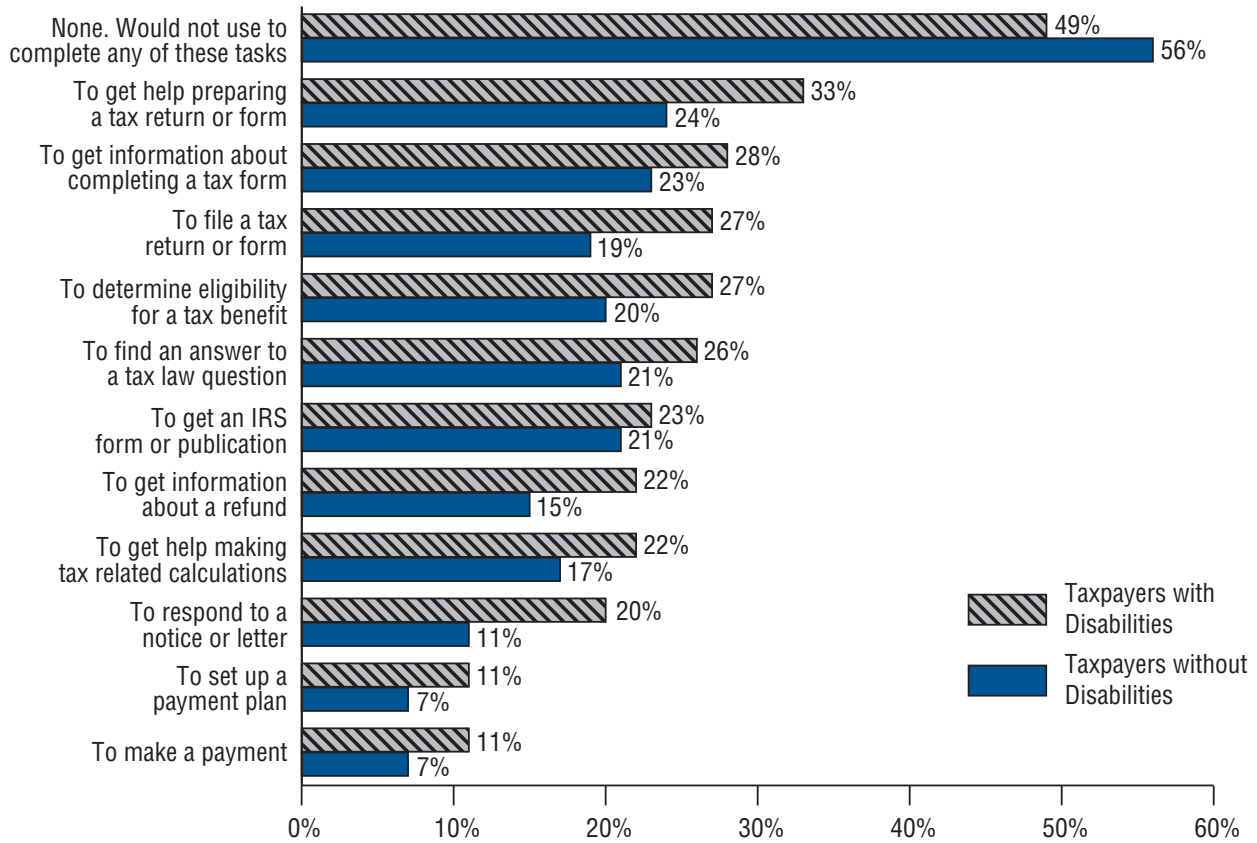
Figure 11: Willingness to Use Written Correspondence



Source: 2009 IRS Benchmark Survey

Appendix C

Figure 12: Willingness to Use a VITA Site



Source: 2009 IRS Benchmark Survey

