

Quarterly Survey of Local Government Taxes Cognitive Interview Protocol

Revised: October 18, 2012

(This protocol is a guide – the questions presented here will not necessarily be asked exactly as worded in the protocol or in this order. It is important to note that not all questions will be asked in every interview.)

Background Information

1. Respondent Background

- Tell me a little about this agency:
 - What sorts of activities is it involved in?
- What is your role in this agency?
- Have you filled out government forms in the past? If so, which ones?
- Generally speaking, how do government forms get completed at this agency?
 - Does more than one person fill out a form? If so, what is that process? Do you communicate with other people to complete the form?
- When does your fiscal year end? About how long does it take for quarterly figures to be ready?

Now I am going to hand you a copy of the questionnaire. We will go through it page by page. Please write on it, and complete it as if we were not here. I will ask you questions when you have finished the page.

Cognitive Interview

General Probes

- In your own words, what was that question asking?
- What are you thinking about?
- Can you tell me more about that?
- You answered, “...” because...?
- I want to make sure I understand, can you explain that again?
- Can you tell me how you arrived at that answer? What did you include? What did you exclude? What records did you use?
- Reflect back on R’s answer and ask R to correct (“I want to make sure I have it right. I think you said, “...?””)

1. Cover page

- What is your initial impression upon seeing the form?
- In your opinion, what is the most important information on this page?
- What is the least important?
- Is there any (other) information you would like to see here? What would that be?
- What information do you need prior to filling out the form?
- Did you notice the UserID and password?

2. Instructions

-Probe on descriptions offered of records, procedures, interpretations, etc.

-Observe whether R appears to read the question and instructions

- Did you read any of the information on this page?
 - (If yes) What did you read?

3. Item 2 (Question Stem and Includes/Excludes)

- What do you notice when you look at Question 2?
- What does the word “imposed” mean to you?
- What is your reaction to the Include and Exclude statements?
- (If a government that collects taxes FOR others, ask how quickly they distribute that information?)

4. Item 2A (Property taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- How long would it take to obtain the information?
- Would you include taxes collected by others?
- What is your reaction to the Include statement?
- How easy or difficult would you say this question is?
- What does “all taxes on property, real or personal” mean to you?
- Would you include receipts from service charges? Interest earnings? Fines?
- Would you include levies for debt service? Levies for contributions to pension funds? Levies for other funds or purposes?

5. Item 2B1 (General sales and gross receipts taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

6. Item 2B (Alcoholic beverage sales tax)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

7. Item 2B (Motor fuels sales tax)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

8. Item 2C (Motor vehicles licensing and permit taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

9. Item 2D1 (Local individual income taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include and Exclude statements?
- How easy or difficult would you say this question is?

10. Item 2D2 (Local corporation net income taxes)

- How would you go about answering this question? What records would you need to consult in order to answer this question?
- Is this information readily available?
- Is this information available here or would you need to go somewhere else to get this information? Where?
- What is your reaction to the Include statement?
- Would you include commuter or head taxes?
- How easy or difficult would you say this question is?

11. Layout

- What is your overall impression of the layout of this form?
- What is your reaction to the example at the top of page 2?
- What do you think the shaded box around the include/exclude statements below Item 2 means?
- What do you think about the location of the N/A box?

Wrap-up

- Would the information requested on this form generally be available in this department, or would information have to come from some other department/staff member?
 - How would you go about getting that information?

- o Would you pass the form over to that department, or just get information from them over the phone/email/in-person?
- o When would the data be available from others?
- How much time would it take you to complete this report (actual time, not elapsed time)?
- Is collecting on a quarterly basis reasonable? If no, how often should this information be collected?
- If you wanted to revise data for previous quarters, what would you do? How could we tell you that you can revise up to 7 previous quarters?
- Overall, how easy or difficult was it to complete this form? Which were the easiest questions to answer? Which were the hardest to answer?
- What are your thoughts on completing this form on the internet? Were you aware that was an option?
- Who would be the best person to address this form to? What other titles might be applicable at other comparable governments?
- (If respondent/government had not returned survey previously) Why have you not returned this survey in the past?
- What is your reaction to this shorter version of the form? (show them the previous version if necessary)
- How would you prefer to be contacted about this survey initially? If we emailed you, would you find that acceptable?
- How would you prefer to be reminded if this survey form was overdue? If we emailed you, would you find that acceptable?
- Is there anything else we might do to encourage response to this survey?
- Any other comments?

Review cover letter.

Thank you for your assistance today.