QUALITATIVE RESEARCH TO EVALUATE
THE INFORMATION ARCHITECTURE OF
THE CRA WEB SITE
Prepared for: CANADA REVENUE AGENCY

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September 13 2007

Project # 20211495
Contract # 46558-088976
POR 048-07

Le rapport complet en français sera fourni sur demande.

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1.0 EXECUTIVE SUMMARY

1.1 INTRODUCTION

The primary objective of this research was to gather information on users' experiences with the CRA Web site and their suggestions for ways to improve the Web site. Particular attention was given to ease of navigation, effectiveness of the search function, clarity of the labeling and the organization of the web pages.

The design called for 48 one-on-one interviews to be conducted however, time permitted the completion of 3 additional interviews in Montreal, for a total of 51. The interviews were conducted between June 11th and July 4th 2007. In each of Toronto and Montreal, half the interviews were with Individuals (including Wage Earners, Seniors, Students and Self-Employed persons who did not have a Business Number (BN)) and half were with Self-Employed/Sole Proprietors who had a BN, and Business people who work for or with small/medium-sized businesses (including Owners/Managers, Employees who handle the tax affairs for their employer and Tax Professionals who have small to medium-sized business clients.) All were screened to have used the CRA Web site since January 2007, and all were screened to use the Internet for more than just email. Individuals were also screened to do their own tax return on their own or with minimal help. Business participants were screened to ensure they have direct involvement with the tax affairs of the business.

This research was qualitative in nature, and therefore does not reference any quantitative findings. However, in order to give some indication of the magnitude of the issues which arose, the report uses terms such as 'a few participants', 'some' or 'a number', 'many' or 'most'.

1.2 INDIVIDUALS

There were a number of key themes that emerged from the Individuals included in this research, including:

- Individuals who are using the CRA Web site are typically there because they have an immediate need for information, usually a question about their income tax or benefits programs. They go to the Web site because they want to be able to find information quickly, and they do not want to have to phone the CRA.

- There are a number of behaviour patterns which could influence the eventual redesign of the site, including the fact that many Individuals, particularly younger participants, do not like to read, but prefer to skim. They don't want to scroll, but if scrolling is required, it should be clear visually that scrolling is necessary. If following the links requires too many clicks, they will resort to *Search*. If *Search* does not work, they will phone, and they don't want to phone.

- Most like the fact that the *Home* page clearly indicates pages for *Individuals* and pages for *Business*. It allows Individuals to focus on a specific area of the *Home* page, and virtually ignore the rest.

- Relatively few recognized that the words '*Individuals*' and '*Business*' were links. Most thought they were simply column headings, and therefore never saw the *Individuals* page. This means they missed seeing links such as *Seniors, Students, Direct deposit* and *Life events*, all of which could have helped them complete the tasks.

- Most tended to ignore the left menu on the *Home* page (and many subsequent pages), which meant they missed seeing some key links such as *Resolving disputes* and *Charities*, both of which could have helped them complete some tasks.

- Once past the *Home* page, Individuals were not sure of the organization of the site, but intuitively seemed to want to navigate by topic, rather than audience type.

- They found the site somewhat difficult to navigate if the topic was not mentioned on the *Home* page, or the second page. They did not like having to second-guess how the CRA has organized information. Most of the navigation problems encountered during the tasks were the result of the participants not finding a link they expected to see, or not understanding how the CRA had organized the information.

- There are some inconsistencies between the name of the link and the heading on the page that the link leads to. One example is the link *Employment status for EI and CPP* which leads to a page entitled *Canada Pension Plan (CPP) and Employment Insurance (EI) Rulings*. In some cases, participants felt misled or confused by the name of the link.

- When navigating, most Individuals instinctively used the *Back* button on the Browser menu, or the *Home* button on the institutional menu (commonly referred to as the 'top menu'). Many did not even see the *Return to...* buttons that appeared on some pages.

- The *Search* box on the *Home* page was initially missed by many who felt it was overshadowed by the gray bar above it. Most assumed that the *Search* box and the *Search* link in the top menu bar were two entry points into the same thing.

- Most Individuals tried to use *Search* when they were frustrated with their inability to navigate using links. Many criticized the *Search* function for yielding too many results, as virtually no one is prepared to look at more than 10 or 15 results.

- Many criticized the *Search* function for yielding irrelevant results, although this was partially attributable to the words and phrases they used in *Search*. One of the key frustrations with using *Search* was deciding which keywords to use.

- Some found the *A to Z Index*, or the alphabetical indices helpful, particularly if the task was relatively simple, and leant itself to a one word keyword (e.g. 'tips').

- The language used on the site was generally considered understandable, however, it seemed that Individuals tended to skip over or ignore words they did not understand. There are a number of links on the *Home* page that were considered misleading or confusing. Some of these include *Taxpayer alert, Employment status for EI and CPP, Making Payments, Taxpayers' Ombudsman* and *SR & ED*.

1.3   BUSINESS

There were a number of key themes that emerged among Business participants, including:

- Business participants who are using the CRA Web site are typically there because they have an immediate need for information related to their business or their client's business. They are typically at work when they go to the site, and do not want to spend a lot of time on the site. They go to the site to download forms, or find answers to questions about the GST/HST, payroll, or corporation taxes. They go to the Web site because they want to be able to find information quickly, and they do not want to have to phone the CRA.

- It should be noted that some of the factors that contributed to the Business participants' ability to complete the tasks were related to the way they approach a Web site, rather than a problem with the CRA site. They are not interested in reading a lot of text, and will scan the page rather than read it thoroughly. On pages that are in paragraph form, this means they can miss critical information. This means it is important to make effective use of bullet points.

- Similarly, many do not like to scroll, which means they can miss information that is closer to the bottom of the page. If scrolling on a page is required, it should be very clear that there is more information 'below the fold' (i.e. below what is initially visible on the screen).

- Many Business participants, particularly younger ones, tend to go right to the *Search* function on the site. Several said they prefer to use Google for their searches, rather than the site-specific Search tool. They prefer not to use the links because they do not want to have to click through more than 3 or 4 links to find the information. Given the size and complexity of the CRA site, they tend to think that navigating by links would take considerably more than 3 or 4 clicks. In this respect, it is very important to have an efficient Search function on the site.

- When using *Search*, some instinctively went to the link because they are used to finding a *Search* link in the top menu bar. Others used the link because they did not see the *Search* box on the *Home* page. However, most ultimately said they saw both the link and the box, and most assumed they were two entry points into the same thing.

- The key criticism of the *Search* function was the number of results. Most said they expected the first 10 or 15 results to be the most relevant, and if they did not find what they wanted within those, they would not look further within that set of results. Rather, they would refine their search using different keywords.

- In this respect, one of the key frustrations with using *Search* was deciding which keywords to use. In some cases, participants felt they had to second-guess the words that the CRA would use in order to be successful. Many also criticized the *Search* function for yielding results that did not seem relevant to the issue being addressed.

- Most like the fact that the *Home* page clearly indicates pages for *Individuals* and pages for *Business*. It allows Business participants to focus on issues relevant to them in their professional capacity.

- Only a few Business participants understood that that the words '*Individuals'* and '*Business'* were links. The rest thought they were column headings, with the result that they did not see the *Business* page until shown it by the moderator. This was an issue because it meant they did not see the scope of topics offered for the business community, nor did they see some of the features offered on the site, such as the *Business topics alphabetically* feature on the *Business* page.

- Because they focused on the middle of the *Home* page, many Business participants ignored the left menu. Again, this meant they missed seeing some key links such as *Resolving disputes* and *Charities*, both of which could have helped them complete some tasks. It also meant that Tax Professionals criticized the site for not having a link for them, because they did not see the *Tax Professionals* link.

- Once past the *Home* page, Business participants were not sure of the organization of the site, as some pages are organized by topic, while others are organized by type of business. Intuitively, many seemed to want to navigate by topic.

- If the topic was not mentioned on the *Home* page, or the second page, or the participants did not see a link they expected to find, many Business participants were quickly frustrated with navigating by links. They felt they had to guess at how the CRA has organized information; it was not always intuitive.

- Business participants noted some inconsistencies between the name of the link and the heading on the page that the link leads to. One example is the link *Business registration* which leads to a page entitled *Business Number (BN) registration.* There was confusion among some Business participants as to the relationship between 'registering a business' and 'opening an account'.

- Most Business participants used the *Back* button on the Browser menu when they were navigating using the links. To return to the *Home* page, they either clicked the *Back* button several times, or used the *Home* button on the top menu. Many did not even see the *Return to...* buttons that appeared on some pages.

- Some found the *A to Z Index*, or the alphabetical indices helpful, particularly if the task was relatively simple, and leant itself to a one word keyword (e.g. 'audit').

- The language used on the site was generally considered understandable. However, there were clearly words and phrases that some Business participants did not understand, such as 'appeal' vs. 'contest', and 'prescribed interest rates'.

- There are a number of links on the *Home* page that were considered misleading or confusing, including *Represent a client, E-services,* and *SR & ED*.

1.4　OVERALL CONCLUSIONS

User Behaviour Impacts Reaction To The Site

In moving towards a redesign of the CRA Web site it will be important to keep in mind some fundamental aspects of user behaviour:

- Users come to the Web site to find information quickly; they do not want to spend a lot of time on the site. If they don't find what they want fairly quickly, many will give up and phone.
- Many users do not want to read a lot of text. They prefer to skim the pages, looking for specific words or phrases that will tell them they are on the right path.
- Many users do not scroll down the page, meaning they can miss important information that is 'below the fold'.
- Individuals and some Business participants do not visit the site often enough to become familiar with it. This means the site needs to be designed in such a way that first-time users can navigate easily.
- Those who visit the CRA Web site more frequently (i.e. Tax Professionals, and, to some extent, Employees of small and medium-sized businesses) do seem to learn their way around the site, but this also means they have higher expectations for the way the information is organized.

Organization Of The Site Is Not Always Clear

The CRA Web site is acknowledged as big, which means users need it to be clearly organized:

- They want to narrow the focus as quickly as possible, and therefore appreciate that the *Home* page sets Individuals and Business apart.
- Most do not recognize that the words *Individuals* and *Business* are links, and therefore miss seeing useful links.
- Many dismiss the left menu as including links leading to general information.
- Many believe the top menu will include the standard links found on most sites.
- Most are not sure how the site is organized once past the over-arching division between Individuals and Business.

Navigation By Links Is Not Always Easy

While some of the more straightforward tasks could be accomplished using the links, other tasks were more challenging:

- Most problems resulted from participants not finding a link they thought they should see, or not understanding how the CRA had organized the site.
- Many complained that too many clicks are required to find information.
- Most used the *Back* button in the browser, or the *Home* link when navigating.

Navigation By Search Had Mixed Results

Participants had mixed results using *Search*:

- Some participants used *Search* immediately, and did not even attempt to use the links for navigation.
- Some used the *Search* link, while others used the box. The *Search* box was not immediately seen by some. Most believed the link and the box were simply two entry points to the same thing.
- Finding the right keywords to search was the major problem, as participants felt they had to second-guess the CRA's use of language.
- *Search* did not seem to allow synonyms (e.g. *car* vs. *vehicle* vs. *automobile* or *appeal* vs. *contest*).
- The results pages typically have too many results, with many that seem irrelevant to the search.

The Language Used On The Site Is Reasonably Well Received

- Many describe the language used as fairly easy to understand.
- There is some jargon that not everyone understands (e.g. *arrears*, *ombudsman*, *capital gains, deemed resident*, etc.).
- There are some links that are misleading or confusing (e.g. *Taxpayer alert*, *Employment status for EI and CPP, SR&ED, E-services*, etc.).

1.5 RECOMMENDATIONS

Based on the results of this research and the interpretation of the moderators, the Canada Revenue Agency could consider the following:

- Revising the *Home* page as follows (see Suggested Version on Page 75 of the Detailed Findings of this report):

    - showing only four key columns – *Individuals*, *Business* and *Quick Links* in the middle, and a left menu that is reduced in size.

    - finding a way to make it clear to users that the words *Individuals* and *Business* on the *Home* page are links and not just headings.

    - making the *Individuals* column more comprehensive by adding to the list of topics, groups of people, and activities included.

    - making the *Business* column more comprehensive by adding to the list of topics, people and types of businesses and sectors.

    - putting the left menu in a logical order – perhaps alphabetical.

    - moving the *Search* box on the *Home* page to a more visible location.

- Making pages with a lot of text on them easier to read by reducing the number of paragraphs and making more use of bullet points, and sub-headings on the pages.

- Clarifying some of the more confusing links such as *Taxpayer Alert*, *Employment status for EI and CPP* and *SR &ED*.

- Ensuring that the name of the link is consistent with the title of the page to which it leads.

- Organizing the links by topic more consistently.

- Allowing a variety of synonyms to be used in *Search*.

1.0   SOMMAIRE

1.1   INTRODUCTION

L'objectif principal de cette étude était de récolter des informations au sujet de l'expérience des utilisateurs du site Web de l'ARC, ainsi que leurs suggestions en vue d'améliorer le site Web. Une attention particulière a été accordée à la facilité de la navigation, à l'efficacité de l'outil de recherche, à la clarté de l'identification et à l'organisation des pages Web.

L'étude demandait de mener 48 entrevues individuelles, mais il a été possible de réaliser 3 entrevues supplémentaires à Montréal, ce qui a porté le total à 51 entrevues. Les entrevues ont eu lieu du 11 juin au 4 juillet 2007. À Toronto comme à Montréal, la moitié des personnes interrogées étaient des Particuliers (dont des salariés, des personnes âgées, des étudiants et des travailleurs autonomes qui n'avaient pas de numéro d'entreprise (NE)), et l'autre moitié comprenait des travailleurs autonomes et des propriétaires uniques qui détenaient un NE, ainsi que des personnes impliquées dans le monde des affaires qui travaillent pour des PME (ce qui comprend les propriétaires, les gérants et les directeurs, les employés chargés de la situation fiscale de leur entreprise et les professionnels de l'impôt qui travaillent avec ou pour les PME). La présélection faisait en sorte que tous les participants avaient utilisé le site Web de l'ARC depuis le 1er janvier 2007, et que tous utilisaient Internet pour autre chose que les courriels. La présélection voulait aussi que les Particuliers effectuent leur rapport d'impôt eux-mêmes, ou en comptant sur une aide minimale. Les participants d'Entreprises, quant à eux, devaient être directement impliqués dans les affaires fiscales de leur entreprise.

Puisque cette étude était de nature qualitative, aucune référence n'est faite à des résultats de nature quantitative. Toutefois, afin de bien établir l'importance de certaines situations, ce rapport utilise des termes tels que « quelques participants », « certains » ou « un certain nombre », « un grand nombre » ou « la plupart ».

1.2   PARTICULIERS

Les entrevues avec les Particuliers ont révélé un certain nombre d'éléments clés, dont :

- Les particuliers qui utilisent le site Web de l'ARC sont normalement là pour satisfaire un besoin d'information immédiat, soit une question au sujet de leur déclaration de revenus ou de leurs programmes de prestations. Ils se dirigent vers le site Web dans le but d'obtenir des renseignements rapidement, et ne veulent pas avoir à téléphoner à l'ARC.

- Il existe un certain nombre de modèles de comportement qui pourraient influencer la restructuration possible du site, dont entre autres le fait qu'un grand nombre de Particuliers, surtout les participants les plus jeunes, n'aiment pas lire mais préfèrent lire en diagonale seulement. Ils ne désirent pas faire défiler les pages, mais s'il est nécessaire de le faire, cela devrait être indiqué clairement. Si la navigation par les liens requiert un trop grand nombre de clics, ils vont opter pour la *Recherche.* Si la *Recherche* ne fonctionne pas, ils vont téléphoner, mais ils n'aiment pas avoir à le faire.

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- La plupart des participants appréciaient le fait que la page d'*Accueil* indique clairement qu'il existe des pages destinées aux *Particuliers* et aux *Entreprises.* Ceci permet aux Particuliers de se concentrer sur une zone précise de la page d'*Accueil* tout en ignorant pratiquement tout le reste.

- Un nombre relativement restreint de Particuliers ont saisi que les mots « *Particuliers* » et « *Entreprises* » étaient des liens. La majorité croyaient qu'il s'agissait simplement de titres de colonnes, et n'ont donc jamais accédé à la page intitulée *Particuliers.* Cela signifie aussi qu'ils ont manqué certains liens comme *Personnes âgées, Étudiants, Dépôt direct* et *Événements de la vie*, des éléments qui auraient tous pu les aider à accomplir les tâches.

- La plupart avaient tendance à ignorer le menu de gauche de la page d'*Accueil* (et d'un grand nombre d'autres pages), ce qui signifie qu'ils n'ont pas pu voir certains liens clés comme *Régler un différend* et *Organismes de bienfaisance,* qui auraient encore une fois pu les aider à accomplir certaines tâches.

- Une fois la page d'*Accueil* quittée, les Particuliers saisissaient mal l'organisation du site, mais il semble que de façon intuitive, ils désiraient naviguer davantage par sujet que par type d'utilisateur.

- Ils trouvaient qu'il était relativement difficile de naviguer sur le site dans les cas où le sujet ne se trouvait pas sur la page d'*Accueil* ou sur une page suivante. Ils n'aimaient pas avoir à questionner ou à interpréter la façon dont l'ARC avait organisé les informations. La plupart des problèmes de navigation rencontrés en visitant le site provenaient du fait que les participants ne trouvaient pas un lien qu'ils s'attendaient à trouver, ou du fait qu'ils ne comprenaient pas la façon dont l'ARC avait organisé les renseignements.

- Certains manques de cohérence ont été remarqués entre le nom des liens et le titre de la page vers laquelle ils mènent. Par exemple, le lien *Statut d'emploi pour l'AE et le RPC* mène à une page intitulée *Décisions concernant le Régime de pensions du Canada (RPC) et de l'Assurance-Emploi (AE).* Dans certains cas, les participants sentaient avoir été induits en erreur ou confondus par le nom du lien.

- Lorsqu'ils naviguent le site, la plupart des Particuliers utilisent le bouton *Retour* du menu de leur navigateur de façon instinctive, ou encore le bouton *Accueil* de la barre de menu institutionnelle (qui est communément appelée « menu du haut »). Un grand nombre de participants n'ont même pas remarqué les boutons *Retour à...* qui apparaissent sur certaines pages.

- Un grand nombre de participants n'ont pas initialement remarqué la zone *Recherche* de la page d'*Accueil,* car elle se trouvait selon eux dans l'ombre de la barre grise qui se trouve au-dessus. La plupart des Particuliers prenaient pour acquis que la zone de *Recherche* et le lien *Recherche* du menu du haut menaient tous deux au même endroit.

- La plupart des Particuliers essayaient d'utiliser la Recherche après avoir été frustrés par les résultats de la navigation à l'aide des liens. Un grand nombre d'entre eux ont critiqué l'outil de *Recherche* en affirmant qu'il produisait des résultats trop nombreux. Il s'avère que pratiquement personne n'est prêt à explorer plus de 10 ou 15 résultats.

- Un grand nombre de participants ont aussi critiqué l'outil de *Recherche* en soutenant qu'il fournissait des résultats erronés, et ce en dépit du fait que cela pouvait partiellement être

attribué aux mots et aux phrases qu'ils ont utilisés pour réaliser leurs recherches. Une des frustrations les plus importantes reliées à l'utilisation de l'outil de *Recherche* s'avère être la sélection des mots-clés appropriés.

- Certains participants ont jugé que l'*Index A à Z* et que les index alphabétiques étaient utiles, surtout dans le cas des tâches simples qui se prêtaient bien à une recherche n'utilisant qu'un seul mot-clé constitué d'un seul mot (p. ex. « pourboires »).

- Le langage utilisé sur le site a généralement été considéré intelligible, mais il est toutefois apparu que les Particuliers avaient tendance à sauter ou à ignorer les mots qu'ils ne comprenaient pas. Les participants ont jugé qu'un certain nombre de liens situés sur la page d'*Accueil* pouvaient induire en erreur ou porter à confusion. Parmi ces liens se trouvent *Alerte à l'intention des contribuables, Statut d'emploi pour l'AE et le RPC, Faire des paiements, Ombudsman des contribuables* et *RS&DE*.

1.3 ENTREPRISES

Certains thèmes clés ont été soulignés lors de l'étude auprès des participants d'Entreprise, dont :

- Les participants d'Entreprise qui utilisent le site Web de l'ARC y sont normalement pour répondre à un urgent besoin de renseignements qui touche leur entreprise ou celle d'un de leurs clients. Ils visitent normalement le site alors qu'ils sont au travail, et ne désirent pas que leur visite s'éternise. Ils se dirigent sur le site pour télécharger des formulaires et pour trouver des réponses à des questions qui ont trait à la TPS/TVQ, la paie ou l'impôt des sociétés. Ils visitent le site car ils désirent accéder rapidement aux informations recherchées, et ils ne veulent pas avoir à téléphoner l'ARC.

- Il est utile de remarquer que certains facteurs qui contribuaient à la capacité des participants d'Entreprise d'accomplir diverses tâches étaient liés à leur façon d'aborder un site Web, et non au site de l'ARC lui-même. Ils ne sont pas intéressés à lire une grande quantité de texte, et ont tendance à lire les pages en diagonale plutôt qu'attentivement. Ceci signifie qu'ils peuvent manquer des informations essentielles dans les pages qui contiennent des paragraphes. Il sera donc préférable de mettre à profit les points centrés afin d'accroître l'efficacité du site.

- De la même façon, de nombreux participants n'aiment pas avoir à faire défiler les pages, ce qui veut dire qu'ils peuvent manquer des informations qui sont en-dessous de ce qui est initialement affiché à l'écran. S'il est nécessaire de faire défiler une page, il devrait être très clair que d'autres renseignements se trouvent sous ce qui est visible à l'écran.

- De nombreux participants d'Entreprise, surtout les plus jeunes, ont tendance à se diriger immédiatement vers l'outil de *Recherche* du site. Certains ont affirmé préférer utiliser Google pour effectuer leurs recherches, plutôt que l'outil conçu pour le site. Ils préfèrent ne pas utiliser les liens car ils ne veulent pas avoir à cliquer sur plus de 3 ou 4 liens pour trouver l'information désirée. Compte tenu de la taille et de la complexité du site de l'ARC, ils ont tendance à s'imaginer que le fait de naviguer à l'aide des liens requerrait bien plus que 3 ou 4 clics. Selon cette perspective, il apparaît très important que l'outil de Recherche du site fonctionne de façon efficace.

- Lorsqu'ils veulent utiliser l'outil de *Recherche,* certains se dirigeaient instinctivement vers le lien car ils sont habitués à trouver un lien *Recherche* dans la barre de menu du haut. D'autres ont utilisé le lien parce qu'ils n'avaient pas remarqué la zone de *Recherche* située sur la page d'*Accueil.* Toutefois, la plupart des participants ont affirmé qu'ils avaient remarqué le lien et la zone de *Recherche* mais qu'ils ont supposé qu'il s'agissait de deux façons d'être transféré à une seule et même page.

- La critique la plus importante au sujet de l'outil de *Recherche* visait le nombre de résultats. La plupart des participants ont affirmé qu'ils s'attendaient à ce que les 10 ou 15 premiers résultats soient les plus pertinents, et qu'en conséquence ils n'exploreraient pas les résultats qui se situaient hors de cet ensemble. S'ils n'atteignent pas le résultat escompté, ils vont raffiner leur recherche en utilisant d'autres mots-clés plutôt que de consulter un plus grand nombre de résultats.

- Dans le même ordre d'idées, il apparaît qu'une des plus importantes frustrations liées à l'utilisation de l'outil de *Recherche* serait la sélection des mots-clés à privilégier. Dans certains cas, les participants avaient l'impression qu'ils devaient deviner des mots que l'ARC utilise afin d'atteindre leur but. Un grand nombre de participants ont aussi critiqué l'outil de *Recherche* en affirmant que les résultats fournis ne semblaient pas pertinents au sujet traité.

- Une majorité apprécient le fait que la page d'*Accueil* indique clairement quelles pages sont destinées aux *Particuliers* et aux *Entreprises*. Cela permet aux participants d'Entreprises de se concentrer sur les problématiques reliées à leur fonction.

- Seulement quelques participants d'Entreprise ont compris que les mots « *Particuliers* » et « *Entreprises* » étaient des liens. Le reste croyait qu'il s'agissait de titres de colonnes, ce qui fait qu'ils n'ont pas vu la page *Entreprises* avant que l'animateur ne la leur montre. Ceci représentait un problème car ils n'ont pas vu toute la gamme de sujets destinés à la communauté des affaires, ni certains aspects du site, comme par exemple la liste de *Sujets pour les entreprises en ordre alphabétique* qui se trouve sur la page *Entreprises.*

- Puisque leur attention était tournée vers le milieu de la page d'*Accueil,* de nombreux participants d'Entreprise ignoraient le menu de gauche. Ceci voulait encore une fois dire qu'ils n'ont pas pu voir certains liens clés comme *Régler un différend* et *Organismes de bienfaisance,* qui auraient pu les aider à accomplir diverses tâches. Cela signifie aussi que les fiscalistes ont critiqué le site parce qu'il ne présentait aucun lien pour eux, puisqu'ils ont manqué le lien intitulé *Professionnels de l'impôt.*

- Après avoir quitté la page d'*Accueil,* les participants étaient confus par l'organisation du site, puisque certaines pages sont classées par sujet, alors que d'autres le sont par type d'entreprise. De façon intuitive, une majorité semblait désirer naviguer par sujet.

- La navigation par liens exaspérait rapidement les participants d'Entreprise, surtout si le sujet recherché ne se trouvait pas sur la page d'*Accueil* ou la suivante, ou s'ils ne trouvaient pas un lien qu'ils s'attendaient à voir sur la page en question. Ils sentaient qu'ils devaient deviner la méthode adoptée par l'ARC pour organiser l'information, et sentaient aussi que cette méthode n'était pas intuitive.

- Les participants d'Entreprise ont remarqué quelques incohérences entre le nom des liens et le titre des pages auxquelles ceux-ci renvoient. Par exemple, le lien intitulé *Inscription pour les comptes d'entreprise (« Business registration » en anglais) mène vers une page intitulée Inscription du numéro d'entreprise (NE) (« Business Number (BN) registration » en anglais).* Les participants voyaient une confusion entre le fait d'inscrire une entreprise et d'ouvrir un compte.

- La plupart des participants d'Entreprise utilisaient le bouton *Retour* de leur navigateur lorsqu'ils naviguaient à l'aide des liens. Pour revenir à la page d'*Accueil*, ils cliquaient à répétition sur le bouton *Retour* ou utilisaient le bouton *Accueil* situé dans le menu du haut. Un grand nombre de participants n'ont même pas remarqué les boutons *Retour à...* qui figuraient sur certaines pages.

- Certains participants ont jugé que l'*Index A à Z* et que les index alphabétiques étaient utiles, surtout dans le cas des tâches simples qui se prêtaient bien à une recherche n'utilisant qu'un seul mot-clé constitué d'un seul mot (p. ex. « vérification »).

- Le langage utilisé sur le site a généralement été considéré intelligible. Toutefois, certains mots et phrases n'ont clairement pas été compris par les participants, comme la distinction entre « appel » (appeal) et « contestation » (contest) et la définition de « taux d'intérêt réglementaires » (prescribed interest rates).

- Les participants ont jugé que certains liens sur la page *d'Accueil* pouvaient induire en erreur ou porter à confusion, notamment *Représenter un client, Services électroniques* et RS&DE.

1.1 CONCLUSIONS GÉNÉRALES

Le comportement des utilisateurs influence leur réaction face au site

Lors du processus qui mènera à une restructuration du site Web de l'ARC, il sera important de rester conscient de certains aspects fondamentaux du comportement des utilisateurs :

- Les utilisateurs visitent le site Web pour trouver rapidement des informations, et ils ne désirent pas rester longtemps sur le site. Un grand nombre d'entre eux vont abandonner et communiquer avec l'ARC par téléphone s'ils ne trouvent pas ce qu'ils veulent assez rapidement.
- Un grand nombre d'utilisateurs ne sont pas prêts à lire beaucoup de texte. Ils préfèrent lire les pages en diagonale en tentant de repérer des mots ou des phrases précis qui leur signalent qu'ils sont sur la bonne voie.
- Un grand nombre d'utilisateurs ne font pas défiler les pages, ce qui signifie qu'ils peuvent manquer des informations importantes qui se trouvent sous ce qui est initialement affiché à l'écran.
- Les Particuliers et certains participants d'Entreprise ne visitent pas le site assez souvent pour devenir familiers avec celui-ci. Cela signifie que la restructuration du site doit faire en sorte qu'un utilisateur qui en est à sa première visite puisse y naviguer facilement.
- Ceux qui visitent le site de l'ARC plus fréquemment (les professionnels de l'impôt et, jusqu'à un certain point, les employés des PME) semblent apprendre comment naviguer sur le site, mais cela signifie aussi que leurs attentes ne sont que plus élevées en ce qui a trait à la façon dont les informations sont organisées.

Le site n'est pas toujours organisé de façon claire

Le site de l'ARC est reconnu pour être volumineux, ce qui fait que les utilisateurs ont besoin qu'ils soit organisé de façon claire :

- Ils désirent pouvoir ajuster leur tir le plus rapidement possible, et apprécient donc le fait que la page d'*Accueil* sépare d'emblée les Particuliers et les Entreprises.
- La majorité ne se rendent pas compte que les mots *Particuliers et Entreprises* sont aussi des liens, ce qui fait qu'ils ne voient pas certains liens qui pourraient leur être utiles.
- Un grand nombre d'entre eux négligent le menu de gauche car ils croient qu'il mène à des informations de nature générale.
- Un grand nombre d'entre eux croient que le menu du haut contient les liens standard qu'ont peut trouver sur la plupart des sites.
- La majorité d'entre eux ne sont pas certains de comprendre l'organisation du site, au-delà de la division entre les Particuliers et les Entreprises.

Il n'est pas toujours facile de naviguer à l'aide des liens

Millward Brown

Bien qu'il ait été possible d'accomplir les tâches les plus simples à l'aide des liens, d'autres tâches se sont avérées plus difficiles :

- La plupart des problèmes provenaient du fait que les participants n'arrivaient pas à trouver un lien qu'ils croyaient devoir voir ou qu'ils ne comprenaient pas comment l'ARC avait organisé le site.
- Un grand nombre se sont plaints d'avoir à effectuer un nombre trop élevé de clics avant de trouver l'information désirée.
- La majorité utilisaient le bouton *Retour* de leur navigateur ou encore le lien *Accueil,* lorsqu'ils naviguaient.

La navigation grâce à l'outil de Recherche a produit des résultats discutables

Les participants obtenaient des résultats discutables quand ils utilisaient la *Recherche* :

- Certains participants utilisaient la *Recherche* dès le départ, sans même tenter d'utiliser les liens pour naviguer.
- Certains ont utilisé le lien *Recherche,* alors que d'autres ont utilisé la zone *Recherche.* Certains n'ont pas immédiatement remarqué la zone prévue à cet effet. La plupart des participants croyaient que le lien et la zone représentaient deux façons d'atteindre la même chose.
- Le problème principal était de trouver les bons mots-clés pour effectuer la recherche. Les participants sentaient qu'ils devaient deviner le langage utilisé par l'ARC.
- La *Recherche* ne semblait pas permettre de traiter les synonymes (p. ex. *véhicule* et *automobile*, ou *appel* et *contestation*).
- Les pages de résultats semblent produire un nombre trop élevé de résultats, dont plusieurs ne semblent pas pertinents à la recherche effectuée.

Le langage utilisé sur le site est raisonnablement bien compris

- Un grand nombre ont affirmé que le langage utilisé était plutôt facile à comprendre.
- Il existe un certain jargon qui n'est pas à la portée de tous (p. ex. *arriéré, ombudsman, gains en capital, résident réputé,* etc.).
- Certains liens peuvent induire en erreur ou porter à confusion (p. ex. *Alerte à l'intention des contribuables, Statut d'emploi pour l'AE et le RPC, RS&DE, Services électroniques,* etc.).

1.2 RECOMMANDATIONS

Selon les résultats de cette étude et les interprétations des animateurs, l'Agence du revenu du Canada devrait considérer les éléments suivants :

- Réviser la page d'*Accueil* de la façon suivante (voir la version suggérée à la page 75 des Constats détaillés (Detailed Findings) de ce rapport) :
  - afficher seulement 4 colonnes clés – *Particuliers*, *Entreprises* et *Liens rapides* au centre, et un menu de gauche de taille réduite.
  - trouver une façon de rendre évident le fait que les mots *Particuliers* et *Entreprises* sur la page d'*Accueil* sont des liens et non seulement des titres.
  - rendre la colonne des *Particuliers* plus volumineuse en allongeant la liste de sujets, de groupes de personnes et d'activités qui y sont inclus.
  - rendre la colonne des *Entreprises* plus volumineuse en allongeant la liste de sujets, de personnes, de types d'entreprises et de secteurs qui y sont inclus.
  - ordonner les éléments du menu de gauche de façon logique, peut-être alphabétique.
  - déplacer la zone de *Recherche* de la page d'*Accueil* vers un endroit plus visible.
- S'assurer que les pages qui contiennent une grande quantité de texte soient plus lisibles en réduisant le nombre de paragraphes et en utilisant davantage de points centrés et de sous-titres.
- Clarifier les liens qui portent davantage à confusion comme *Alerte à l'intention des contribuables, Statut d'emploi pour l'AE et le RPC* et *RS&DE.*
- S'assurer que le nom des liens correspond au nom des pages vers lesquelles ces liens dirigent les utilisateurs.
- Organiser les liens par sujet le plus souvent possible.
- Permettre d'utiliser une gamme de synonymes dans l'outil de *Recherche.*

2.0   SUMMARY OF FINDINGS

2.1   Introduction

The primary objective of the research was to gather information on users' experiences with the CRA Web site and their suggestions for ways to improve the Web site. More specifically, the study was designed to gather participant input on using the current CRA Web site, in terms of issues such as ease of use overall, ease of navigation, effectiveness of the search function, clarity of the labeling and organization of the information.

2.2   Method

The study was designed to include a series of 48 one-on-one interviews, 24 in English in Toronto and 24 in French in Montreal. However, the time available allowed for three additional interviews to be completed in Montreal, leading to an overall total of 51. In each market, half the interviews were with Individuals (including Wage Earners, Seniors, Students and Self-Employed persons who do not have a Business Number (BN)) and half were with Self-Employed/Sole Proprietors who do have a BN, and Business people who work for or with small/medium-sized businesses (including Owners/Managers, Employees who handle the tax affairs for their employer and Tax Professionals who have small to medium-sized business clients.) All were screened to have used the CRA Web site since January 2007, and all were screened to use the Internet for more than just email. Individuals were also screened to do their own tax return on their own or with minimal help. Business participants were screened to ensure they have direct involvement with the tax affairs of the business. Interviews were conducted between June 11th and July 4th 2007.

Within each interview, participants were asked to complete a series of tasks using the CRA Web site, and then participate in an interview to discuss their perceptions and experience.

This research was qualitative in nature, and therefore does not reference any quantitative findings. However, in order to give some indication of the magnitude of the issues which arose, the report uses terms such as 'a few participants', 'some' or 'a number', 'many' or 'most'.

2.3   Key Findings

Individuals And Business People Want To Use The CRA Web Site

The participants recruited for this research were screened to be people who are experienced Internet users because these are the people most likely to be using the CRA Web site. Using the Internet to do research, or to try to answer questions on their own is a growing part of their behaviour. They have welcomed the Internet generally, and the CRA Web site in particular because it means they can try to find the information they need without having to phone. They can go onto the site at their own convenience, and can spend as much time as they want looking for whatever it is they need. These participants want to be able to use the CRA Web site, and their initial expectation is that they will be able to use it effectively.

They Have Similar But Differing Needs

All participants were screened to have been on the CRA Web site at least once since January 2007. While the Individuals interviewed had various reasons for going on the site, their reasons tended to break into three main categories:

- to find information related to personal income tax, benefits or RRSPs
- to find a phone number, or other means of communicating with the CRA
- to file their income tax return using NETFILE.

Different Business participants mentioned different reasons for visiting the site, but for the most part, their key reasons were:

- to download forms
- to find information related to their various business taxes including GST/HST, payroll, and corporation tax.

It should be noted that Business participants have other sources of information about some of the issues related to their taxes. Most Business Owners/Managers and their Employees, as well as Sole Proprietors said they rely on their accountant or bookkeeper to keep them up-to-date on what they need to know. Tax Professionals turn to sources like CCH, or even the media for some of their information. This is important to understand because it means that if they don't find what they want on the CRA Web site, they have other places to turn.

The Frequency With Which They Visit The Site Also Differs

Qualitatively, it appears that Individuals visit the CRA Web site only infrequently. This means there is no incentive to become familiar with the site, if they go to it only occasionally. There can only be a learning curve if the person visits the site often enough to get to know it. The implication of this is that Individuals as a group are not likely to ever get fully familiar with the CRA Web Site. This means the site must be designed in a way that makes it as easy as possible for someone whose every visit is like their first visit.

Business participants, particularly Tax Professionals and Employees of small/medium-sized businesses, tend to be more frequent visitors, and are therefore somewhat more familiar with the Web site. Moreover, Business participants and Tax Professionals who are dealing with tax issues on a regular basis might be more familiar with some of the language used on the Web site.

There Are Some Similar Behaviours And Attitudes That Transcend Target Audience

There were some common trends and behaviours which emerged in this research among both Individuals and Business participants. Some of these include:

- They tend to focus their attention on the centre of the page, rather than on the left menu or the institutional menu (commonly referred to as the 'top menu').

- Participants do not want to do a lot of reading on a Web site. While they recognize that the CRA Web site has a lot of information that will make it necessary to read, they want the information presented in an easy-to-absorb format. For example, they want to see sub-headings with key words. They want bullet points, not paragraphs. They want to be able to skim the page to find the keywords they are looking for.

- They don't want to scroll, and in fact sometimes forget to do so, thereby missing information. If a page goes 'below the fold' (i.e. below what is initially visible on the screen), it must be evident to the user. This means there should not be any white space, lines or natural breaks in the page at the bottom of the screen.

- They don't want to go through a lot of links to find the information they need. Many suggested that 3 or 4 clicks is the most they are prepared to do before they resort to *Search*, or *Contact Us.*

- Some want to use *Search* exclusively.

- Despite their experience with the Internet, many of these participants did not appear to be familiar with the use of the *Advanced Search*, and tried to enter phrases or even questions or sentences into the basic search.

- When using *Search*, few will look beyond the first page or two of results. Most would rather refine their search by using different keywords than click into a lot of links that might not be relevant.

- The CRA Web site is big, has a lot of information and can be intimidating. In order to deal with this reality, some participants tend to ignore the parts of the site that they think don't apply to them.

- Some of the paths to complete the tasks were not intuitive to participants leading both Individuals and Business participants to say they had to "think like the CRA" in order to find certain information.

Reaction To The Home Page

The *Home* page of the site seems to contain more information than anyone wants to see. Both Individuals and Business participants called the *Home* page busy, cluttered, having lots of information.

Moreover, for the most part, both Individuals and Business participants tended to behave in the same way on the *Home* page:

- their attention was focused in the middle of the page, where the text was in blue, and seemed to stand out more.
- many did not scroll down to the bottom of the page, and those who did tended to scroll right back up again. Business participants in particular seemed to think most of the information at the bottom of the page was for Individuals.

- many participants did not appear to look at the left menu, and if they did, they gave it a cursory glance, and dismissed it as a series of general links of no particular interest.
- most acknowledged that the top menu was consistent with other Government of Canada Web sites, and contained the requisite links such as *Contact Us, Search* and *Forms and Publications*.

The Home Page Sets The Expectations For The Organization Of The Site

The *Home* page also sets the expectation for how the site as a whole is organized. Virtually everyone noticed that the middle of the *Home* page had three columns – *Individuals, Business* and *Quick Links.* (Most assumed the latter column was applicable to both individuals and businesses.)

Given their relative lack of interest in the rest of the page, and the fact that the words 'Individuals' and 'Business' seemed to get their attention, a number of participants began to regard these columns as the key part of the site. The *Individuals* column allowed individuals to concentrate on that part of the site, almost to the exclusion of everything else. Similarly, the *Business* column allowed participants in the business sample to direct their attention to the part of the site that seemed most applicable to them. These columns almost became mini-sites within the larger Web site.

This finding, in combination with the behaviour outlined above, suggests there might be too much information on the *Home* page. If users are not going to look beyond the three key columns, then maybe the other links do not need to be there. A suggestion of how this might be done is included in the Recommendations section.

Once Past 'Individuals' And 'Business', The Organization Is Less Clear

As noted, the first level of organization of information is clear. It is divided between issues of interest to Individuals, and issues of interest to Business. Beyond this, however, most participants were not sure how the information was organized.

Individual participants looked at the links included in the *Individuals* column on the *Home* page, and saw a mix of:

- tax-related topics (i.e. *2006 Tax Package, About your tax return, GST/HST Credit, RRSP*),
- activities (i.e. *Change your address, NETFILE, Authorize my representative*), and
- target groups (i.e. *Homeowners*).

Business participants looked at the links included in the *Business* column and saw a mixture of:

- types of businesses (i.e. *Corporations, Sole Proprietors and Partnerships* and *Small and medium-sized enterprises*)
- topics of interest to business (i.e. *GST/HST, Payroll*)

- interactive services (i.e. *Represent a client and (possibly) Business registration*)
- and, one sector (i.e. *Construction*).

Overall, participants were not sure that there was a consistent approach being taken to the organization of the site.

Individuals felt the most dominant method of organization seemed to be by topic, yet the list of topics included in the *Individuals* column seemed incomplete. For example, some of those who were parents wondered why programs such as the Canada Child Tax Benefit (CCTB) or the Universal Child Care Benefit (UCCB) were not included as topics. Some questioned why *Homeowners* made it onto the list of links, but other groups of individuals such as Students, Seniors or the Self-Employed did not.

Similarly, Business participants wondered why there was no link to Sole Proprietors/Self-Employed or Tax Professionals to round out the types of businesses listed. Some also felt there were a number of key topics missing from the column, including How to Start a Business, Tax Credits and Labour laws.

Neither Individuals nor Business participants could understand the logic attached to the selection of links. They could only assume that these are the most frequently used links.

Some Second Pages Of The Site Seemed More Organized

Once past the *Home* page, many participants seemed to feel that at least some of the pages had a flow that made sense. For example, many Individuals clicked at least one of *About your tax return*, *RRSP*, *Homeowners* or *Authorize my representative* on the *Home* page. In each case, they found a clean-looking page that had a variety of links that made sense. They liked the fact that on these pages, each link was framed by a box, and that within each box, there was a brief explanation of the link. To a large extent, the explanations gave a clear indication of what the user might find.

Many Business participants also found each specific topic area to have a certain logical flow to it. The *Payroll* page, for example, shows a separate link for each of the various topics that are related to payroll, and gives a brief, useful explanation of where the link will lead. Moreover, the fact that most of the second pages in the Business pages followed this format gave the pages a fairly consistent look and feel.

Navigation Using Links - Individuals

Individuals tended to use the links when beginning the tasks, particularly the more straightforward ones. They were able to use the links in the *Individuals* column on the *Home* page as a starting point for many of the tasks, and from there were able to successfully follow a path that led to the information.

However, some of the tasks had less obvious starting points. Individuals either did not find a link they expected to see, or they simply did not know what link the CRA considered to be the logical choice. While some participants would begin to click almost at random in an effort to

find a place to start, others would resort to using *Search*. In either case, Individuals tended to begin these tasks by thinking in terms of the topic they were investigating, rather than the group to which they belong. Thus, they thought in terms of 'refund', or 'scholarship' or 'medical expenses' rather than 'Wage Earners', 'Students' or 'Seniors'. It was these key topic words that drove the way they looked for links.

Navigation Using Links - Business

As a group, Business participants tended to be more critical than Individuals of the user friendliness of the Web site, particularly as it related to navigating using the links. While some tasks had a logical flow to them, and were easy to accomplish using the links, others were not. As with Individuals, a key complaint of Business participants was that the CRA has organized the site in such a way that it does not always make sense to the user. Participants found the site hard to navigate when the key words or phrases they were looking for did not appear. The best example of this was the task in which participants were asked to find how to obtain a copy of their Notice of Assessment. Virtually no one was able to complete this task because the phrase 'Notice of Assessment' did not appear anywhere on the first few pages. The paths which participants felt were logical ones did not yield results, but instead led to frustration.

Use of Search

When Individuals were unable to find the answer they wanted using the links, they opted for the *Search* function. Some went to the top menu bar, partly because that is where they are used to finding a *Search* link, and partly because they did not see the *Search* box. Others saw the *Search* box and opted to use it. Business participants seemed even faster than Individuals to go to *Search*. In fact, many Business participants said they typically go straight to *Search*, and do not even attempt to use the links. A few said they avoid the CRA's *Search*, and use a major search engine like Google instead.

The use of the *Search* function was similar between Individuals and Business participants, and both groups had mixed reactions to the use of the *Search*. Some found what they were looking for very easily, and concluded the *Search* function worked well, particularly if the participant had not been able to complete the task using the links. However, some of those who had successful searches suggested they were successful only because they happened to find the correct words to use. To a certain extent, they felt it was luck or trial and error, more than a real understanding of the keywords that would lead to the results they needed.

Some of those who tried the *Search* function were not impressed with it. As with navigating by links, the key complaint seemed to be that the user performing the search needed to know the exact word or phrase that the CRA used to categorize the information, or they would not find what they wanted. For example, in Self-employed Task #3 *("You are a self-employed person in Ontario. You bought a car for business and personal use. Find out what GST/HST you can claim on the purchase and use of the car.")* those who searched using the word 'car' or 'automobile' were less successful than those who used the word 'vehicle'.

The *Search Results* page was generally considered typical of search results pages. However, there was a clear expectation that the results would be ranked by their relevance to the searcher's keywords, although this did not always appear to be the case.

The biggest complaint about the *Search Results* page was that there were typically too many results shown, many of which did not seem to be relevant. In any case, virtually no one was interested in looking beyond the first page or two of results; they would rather refine their search by using different keywords than take the time to look closely at too many search results.

A few participants tried alternatives to the *Search* function, such as the *A to Z Index* found in the top menu bar, or one of the alphabetical listings on different pages. As long as they had a good idea of what word they were looking for, participants found these indices helpful. Overall, however, their reaction to this type of search function seemed dependent on the outcome.

Labeling of the Site

Generally speaking, both Individual and Business participants felt that much of the language on the site was everyday language that most people can understand. Having said this, it was also clear that some of the language used on the site was considered to be jargon, again by both types of participants. *(See below for examples)* The implication is that the CRA should not assume that everyone using the site understands accounting or tax terminology.

Moreover, it was the observation of the moderators that many participants, particularly Individuals, tended to skip over or ignore words they did not understand. That is, if they encountered a section or a paragraph on the site that they found confusing, they tended to ignore it rather than make any effort to understand what was being said. The implication of this behaviour is that people could become reluctant to use the Web site if they begin to believe they will not be able to understand it. As several participants indicated they had done, people could opt to phone the CRA rather than make an effort to understand the Web site.

There were clearly some links that participants found confusing or misleading. The chart below outlines the ones which Individuals either said they found confusing, or demonstrated through their clicking behaviour that they did not understand them:

LINKS FOUND CONFUSING BY INDIVIDUALS:

COLUMN/MENU	ENGLISH	FRENCH
In Quick Links/ Liens rapides	- Making payments - Taxpayer Alert - Employment Status for EI and CPP	- Alerte à l'intention des contribuables - Statut d'emploi pour l'A-E & le RPC - Disposition d'allègements pour les contribuables
In the Individuals/ Particuliers Column	- Authorize my representative	- Autoriser mon représentant
In the Business/ Entreprises Column	- Sole proprietors and partnerships - Construction	- Entreprise individuelle et société de personnes - Construction
		CHART CONTINUES

LINKS FOUND CONFUSING BY INDIVIDUALS: (cont'd)

COLUMN/MENU	ENGLISH	FRENCH
In left-hand menu	- Media room - Events and seminars - Voluntary disclosure - Taxpayer Bill of Rights - Taxpayers' Ombudsman - SR&ED	- Divulgation volontaire - Charte des droits du contribuable - Ombudsman des contribuables - RS&DE - Administrateurs de fiducies - Divulgation proactive
In the top menu	- E-services	- Services électroniques

Some of the links which Business participants mentioned as being confusing or misleading included:

LINKS FOUND CONFUSING BY BUSINESS PEOPLE:

COLUMN/MENU	ENGLISH	FRENCH
In Quick Links/ Liens rapides	- Taxpayer Alert - Employment Status for EI and CPP	- Alerte à l'intention des contribuables - Statut d'emploi pour l'A-E & le RPC
In the Business/ Entreprises Column	- Represent a client - Sole proprietors and partnerships	- Représenter un client - Entreprise individuelle et société de personnes - Retenues sur la paie - Petites et moyennes entreprises
In the left-hand menu	- SR&ED	- RS&DE - Divulgation proactive
In the top menu	- E-services	

2.4   CONCLUSIONS

User Behaviour Impacts Reaction To The Site

In moving towards a redesign of the CRA Web site it will be important to keep in mind some fundamental aspects of user behaviour:

- Users come to the Web site to find information quickly; they do not want to spend a lot of time on the site. If they don't find what they want fairly quickly, they could give up and phone.
- Many users do not want to read a lot of text. They prefer to skim the pages, looking for specific words or phrases that will tell them they are on the right path.
- Many users do not scroll down the page, meaning they can miss important information that is 'below the fold'.
- Individuals and some Business participants do not visit the site often enough to become familiar with it. This means the site needs to be designed in such a way that first-time users can easily navigate it.
- Those who visit the CRA Web site more frequently (i.e. Tax Professionals, and, to some extent, Employees of small and medium-sized businesses) do seem to learn their way around the site, but this also means they have higher expectations for the way the information is organized.

Organization Of The Site Is Not Always Clear

The CRA Web site is acknowledged as big, which means users need it to be clearly organized:

- They want to narrow the focus as quickly as possible, therefore appreciate that the *Home* page sets Individuals and Business apart.
- Most do not recognize that the words *Individuals* and *Business* are links, and therefore miss seeing useful links.
- Many dismiss the left menu as including links leading to general information.
- Many believe the top menu will include the standard links found on most sites.
- Most are not sure how the site is organized once past the over-arching division between Individuals and Business.

Navigation By Links Is Not Always Easy

While some of the more straightforward tasks could be accomplished using the links, other tasks were more challenging:

- Most problems resulted from participants not finding a link they thought they should see, or not understanding how the CRA had organized the site.
- Many complained that too many clicks are required to find information.
- When navigating using the links, most used the *Back* button in the browser, or the *Home* link to go back one or more pages, or to return to the *Home* page. Virtually no one used the *Return to...* links included on the left side of some pages.

Navigation By Search Had Mixed Results

Participants had mixed results using *Search*:

- Some participants used *Search* immediately, and did not even attempt to use the links for navigation.
- Some used the *Search* link, while others used the box. The *Search* box was not immediately seen by some. Most believed the link and the box were simply two entry points to the same thing.
- Finding the right keywords to search was the major problem, as participants felt they had to second-guess the CRA's use of language.
- *Search* did not seem to allow synonyms (e.g. *car* vs. *vehicle* vs. *automobile* or *appeal* vs. *contest*).
- The results pages typically have too many results, with many that seem irrelevant to the search.

The Language Used On The Site Is Reasonably Well Received

- Many describe the language used as fairly easy to understand.
- There is some terminology that not everyone understands (e.g. *arrears, ombudsman, capital gains, deemed resident,* etc.).
- There are some links that are misleading or confusing (e.g. *Taxpayer alert, Employment status for EI and CPP, SR&ED, E-services,* etc.).

2.5   RECOMMENDATIONS

Based on the results of this research and the interpretation of the moderators, the Canada Revenue Agency could consider the following:

- Revising the *Home* page as follows (see Suggested Version on Page 75 of the Detailed Findings section of this report):

    – showing only four key columns – *Individuals*, *Business* and *Quick Links* in the middle, and a left menu that is reduced in size.

    – finding a way to make it clear to users that the words *Individuals* and *Business* on the *Home* page are links and not just headings.

    – making the *Individuals* column more comprehensive by adding to the list of topics, groups of people, and activities included.

    – making the *Business* column more comprehensive by adding to the list of topics, people and types of businesses and sectors.

    – putting the left menu in a logical order – perhaps alphabetical.

    – moving the *Search* box on the *Home* page to a more visible location.

- Making pages with a lot of text on them easier to read by reducing the number of paragraphs and making more use of bullet points, and sub-headings on the pages.

- Clarifying some of the more confusing links such as *Taxpayer Alert, Employment status for EI and CPP, SR &ED.*

- Ensuring that the name of the link is consistent with the title of the page to which it leads.

- Organizing the links by topic more consistently.

- Allowing a variety of synonyms to be used in *Search.*

DETAILED FINDINGS

3. Introduction

3.1 Background

The CRA is planning a full review and revamping of the information architecture of its corporate Web site. In support of that initiative, Millward Brown was retained by the CRA to conduct a qualitative research project to evaluate the existing site's architecture (including the search function, labeling, organization, and navigation).

3.2 Research Objectives

The primary objective of the research was to gather information on users' experiences with the current CRA Web site and their suggestions for ways to improve the Web site.

More specifically, the study was designed:

- to gather participant input on using the current CRA Web site, in terms of issues such as ease of use overall, ease of navigation, effectiveness of the search function, clarity of the labelling and organization
- to gather participants' suggestions for improving any of these aspects of the site.

The study was designed to elicit feedback on the static pages of the Web site, particularly in the main tax areas of the existing live site. It did not explore the usability of the various interactive processes or transactions that are available through sections of the site such as *My Account* or *My Business Account*.

4.　　Method

4.1　　Approach

The study was designed to include a series of forty-eight (48) one-on-one interviews with qualified participants. In Montreal, time permitted the completion of 3 additional interviews, leading to a total of 51 overall. (See 'Screening Criteria' section for qualifications). The one-on-one interview technique was selected as the best way of understanding the overall ease of use of the pages, as well as obtaining feedback on the ease of navigation, effectiveness of the search function, organization of the information on the site and clarity of the labeling.

4.2　　Screening Criteria

There were two broad target audiences or client groups interviewed for this project – Individuals and Business. Within each of these broad target audiences were several sub-groups:

- Individuals:
  - Employed people (Wage Earners) who work for someone else *(12 interviews; 6 per market)*
  - Self-employed without a BN *(4 interviews; 2 per market)*
  - Seniors *(4 interviews; 2 per market)*
  - Students *(4 interviews; 2 per market)*

- Business: All participants in this sample had some relationship with small/medium-sized business, which were defined as businesses with up to 99 employees, excluding the owner. Within this sample, there were four target groups:

  - Sole proprietors with a BN *(4 interviews; 2 per market*) Each was screened to have a Business Number and at least one of a payroll account, GST account or corporate account with the CRA.

  - Small/medium-sized business owners or managers *(11 interviews; 5 in Toronto and 6 in Montreal)* These were senior decision-makers within the firm. In smaller firms it was the Owner or General Manager. In medium-sized firms, this could be a Vice President of Finance or some other similar title. All owners/managers/senior decision-makers were screened to ensure that they are 'hands-on' with their company's accounting systems and taxes to at least some extent. Those who turn all accounting functions over to an employee or an outside third party were excluded from the sample.

  - Employees of small/medium-sized businesses *(5 interviews; 2 in Toronto and 3 in Montreal)* The employee was the person in the firm who is responsible for dealing with the CRA on issues related to the payroll tax, GST/HST, or other taxes. This might be the office manager, the payroll clerk or some other person. The person must be an employee of the company, and not an outside bookkeeper or accountant.

  -

Third-party representatives such as bookkeepers or accountants who act on behalf of small/medium-sized businesses for some or all of their accounting issues. *(7 interviews; 3 in Toronto and 4 in Montreal)* These included tax professionals who complete forms such as GST/HST or Source Deductions remittances, T4 information returns or the T2 Corporation Tax return on behalf of their clients OR provide tax information to their clients.

All participants were further screened as follows:

- 18 years of age or older
- all must have used the CRA Web site at least once since January 1st 2007
- all must be Internet users for reasons beyond email:
    - All must use the Internet at least one hour a week, excluding email
    - All must do one or more of the following online:
        - Buy things online or order online using their credit card
        - Do online banking
        - Access or changed personal information through an online service (e.g. changed their address online, checked the status of their tax return online, etc.)
        - Filed their personal tax return using NETFILE.

Among Individuals, the sample was further screened to ensure:

- half male, half female
- a good mix of ages
- a good mix of socio-economic status (including an income question that would determine whether or not they could qualify for benefits)
- in each market, at least 3 participants were recruited to receive at least one of the CCTB, UCCB or GST/HST credit
- must have filed a personal income tax return last year (i.e. in April 2006 for 2005 taxation year), and filed or intend to file a 2006 tax return (which was due April 2007)
- all must have completed their own personal income tax form, either totally on their own, or with minimal help

Among Businesses, there was a mix of firm sizes, ranging from very small firms (with 2 – 9 employees) to small firms with 10 – 24 employees to mid-sized firms with 25 – 99 employees. Businesses were drawn from a mix of sectors, and all were screened to have a Business Number (BN). Participants in this group were also screened to ensure a good mix of gender, ages, education levels, and sectors.

Among Tax Professionals, there was a mix of independents and those who work for an accounting or bookkeeping firm.

Anyone who is a webmaster, web designer or IM/IT expert was excluded from the sample. Similarly, anyone who works for the CRA or lives with anyone who works for the CRA, or the

tax office for the province in which the research was being conducted was excluded from the sample.

Anyone who has ever participated in a focus group or one-on-one discussion concerning the CRA was excluded from the sample. People who have participated in a focus group or one-on-one interview concerning the testing or evaluation of any Government Web sites were excluded. People who have participated in a focus group or one-on-one interview on any other topic within the last six months were also excluded from the sample.

All participants in the English market were screened to ensure that when they visit a Government Web site, they explore it in English. All participants in the French market were screened to ensure that when they visit a Government Web site, they explore it in French.

A copy of each of the Screeners used is included in the Appendix of this report.

4.3   Locations And Timing

Initially, the project was designed to include a total of twenty-four (24) interviews in each of Toronto and Montreal to ensure that the study was conducted in both English and French. Because there was time available, the decision was made to add three more interviews to the Montreal phase.

Each interview lasted between 60 and 75 minutes. All interviews were held between June 11th and July 4th, 2007.

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5.0   Reporting Perspective

The Written Report

Because of the differences in the tasks and the nature of the relationship that Individuals and Business people have with the CRA, the Detailed Findings section of this report is divided into two major sections. The first section deals with Individuals (i.e. Seniors, Students, Wage Earners and Self-Employed individuals), and the second section deals with Business participants (i.e. Owners/Managers, Employees of small/medium-sized businesses, Sole Proprietors and Tax Professionals.)

Because of the general consistency across the markets and across the sub-groups, each major section discusses the themes which emerged across the various interviews. Any differences by language (i.e. English vs. French) or target audience (e.g. Seniors vs. Students, etc.) are noted where appropriate.

This report discusses the comments made by the participants and the observations of the moderators while the participants were completing the tasks, as well as the post-task interview results. The specific paths taken by each participant are recorded in separate documents that have been provided under separate cover.

This research was qualitative in nature, and therefore does not reference any quantitative findings. However, in order to give some indication of the magnitude of the issues which arose, the report uses terms such as 'a few participants', 'some' or 'a number', 'many' or 'most'. In this report:

- 'a few' means that the issue or comment was voiced by enough participants to warrant inclusion in the report, but it was not widespread across the participants as a whole
- 'some' or 'a number' is more than a few, but not the majority of the participants interviewed
- 'many' means more than half but not everyone
- 'most' means that almost everyone who was interviewed shared the opinion.

It should be noted that since the research was conducted, some pages on the Web site have been changed. This means that some of the results outlined in this report, and in the Task Paths Report may no longer be applicable.

The Description Of Task Paths

A large part of this research exercise was to administer a series of tasks to the participants. Each task posed a question, the answer to which could be found on the CRA Web site. Participants were asked to perform some tasks by following the links and others by using the Search function to find the answers. The path they took to find the answer was recorded by the moderators, and each path is included under separate cover as Appendices to this report.

It should be noted that some of the tasks varied between the two markets, as no tasks related to the GST/HST were used in Montreal.

In most cases, at the end of the task, the participant was asked to rate the task on a one to ten scale where a score of ten meant the task was very easy and a score of one meant it was very difficult. These scores are included solely to provide an indication of the degree of difficulty the participant attached to the task. They should not be considered quantitative data, nor are they projectable to the population.

CAUTION:

Please note that this research was qualitative in nature, and as such, the results of this report are not projectable to the general population.

6.0   Detailed Findings – Individuals [1]

6.1   Context In Which The Research Was Done

As noted in the Introduction, all participants were recruited to be people who are experienced users of the Internet. This means their familiarity with the Internet went beyond e-mail, and included things such as doing research online, and at least one of buying goods and services online, filing their taxes online, or doing banking online.

Participants recruited as Individuals were also screened to have some degree of familiarity with the personal income tax return and to have visited the CRA Web site at least once since January 2007. This means participants had some understanding of the tax system and some familiarity with the CRA. These screening criteria were imposed to ensure that the people participating were not going to be easily intimidated by the CRA Web site.

6.2   Use of the CRA Web Site

Participants Typically Used The CRA Site For Tax-Related Information

As noted, all Individuals were screened to ensure they had visited the CRA Web site at least once since January 2007. They mentioned a variety of reasons for visiting the site, including:

- to research various topics related to personal income taxes, such as:
    - information on eligible deductions
    - questions on line items on the personal income tax return
    - how much he/she had paid in instalments so far in the tax year
    - the status of their income tax refund
    - information on certain tax laws, rules
    - information on tax implications of starting a small business
    - information on tax rules related to a sole proprietorship
- to see what is involved in registering for *My Account*, or to register for *My Account*
- to find information on the CCTB or GST/HST credit, or to check the status of their CCTB payment or GST/HST credit payment
- to find information on retirement, tax implications of retirement
- to file their taxes online, or to get information on filing online before actually attempting it
- to find a phone number to call the CRA
- to find interest rates on Canada Savings Bonds
- to see what's there.

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[1] See Section 7 for Detailed Findings from the Business participants.

A number of participants said they chose to try to find the information they wanted on the Web site because they did not want to have to phone the CRA. They described such phone calls as time consuming and not always satisfactory.

However, most also said they chose to try the Web site first because they are used to doing a lot of information searches online. They like the idea of trying to find the answers themselves, particularly when they know they can take as much time as they need to when exploring the Internet or a Web site.

A few suggested they find the CRA Web site more trustworthy than the CRA representatives they might speak to on the phone. A number of participants suggested that they have found they get conflicting answers to questions they ask over the phone, particularly if they phone more than once. They suggested that if the information is in writing (as it is on the Web site) it is more reliable than what someone might tell them verbally.

A few said they like to see what the Web site says before they phone, so that they feel "armed with information" when they actually do make the call.

Their Reaction To The CRA Site Was Varied

While most Individuals agreed that the site is big, and includes a lot of information, they were split in terms of their reaction to it. Some described it as informative. These tended to be people who found what they were looking for fairly easily, either by using the *Search* function, or by following the links. A typical comment was that "if you can read, you can find what you are looking for".

Others, however, described the site as intimidating. They said the sheer size of the site meant they had to take a lot of time to go through it and find what they were looking for. Not only is there a lot to read, there is a lot to understand.

A number of participants felt there were too many links to go through in order to find what they were looking for. They felt they wasted a lot of time going down wrong paths before they either found what they were looking for, or gave up. Several said that they had to resort to phoning the CRA to find the answer to their question.

In Montreal, most had also visited the Quebec's Ministère du Revenu's site. While they echoed the comments about the intimidating complexity of the CRA site, many suggested that it was still better organized and easier to browse than its Quebec counterpart.

Some acknowledged that the CRA site is one which naturally requires a certain amount of learning because of its sheer size and complexity. However, unlike Web sites that are visited regularly, such as news, entertainment, and transactional sites, there is little incentive for Individuals to visit the CRA site with any frequency. Rather they tend to visit only when they have a specific purpose in mind. This means that they do not necessarily learn their way around the site.

6.3   Introduction To The Tasks

A large part of each interview involved having the participant attempt a series of tasks. Each task posed a question, and the participant was asked to use the Web site in order to find the answer to the question. A copy of the questions posed as the tasks is included in the Appendix of this report. The full descriptions of the tasks and the paths the participants took to find the answers are recorded under separate cover.

At the conclusion of the tasks, each participant was taken through a post-task interview in order to clarify some issues, and obtain their opinions on the various aspects of the site. The sections which follow discuss the issues that arose during the tasks, the perceptions of the participants regarding the site, and the observations of the moderators about the way in which the participants approached the tasks. The discussion focuses on the overarching issues that emerged during the research, particularly as they relate to the key areas of the search engine, labeling, organization, and navigation.

6.4   Organization Of The Site

The Home Page Seemed Busy

The *Home* page of the CRA Web site was typically described as busy. (See Screen Shot #1 on Page 11) There is a lot of information on the page, and this means that visitors to the site typically look around the page for something that seems relevant to them; they wanted to see how, if at all the page – and ultimately, the Web site - was organized.

At first glance there did not appear to be any organization or structure to the page. There are so many links on the page, that many said they found it overwhelming, at least initially.

Participants Seemed To Focus In The Middle Of The Page

When the Individual participants were on the *Home* page, their attention seemed to be focused on the middle of the page. A few commented that their eyes went first to the red bar across the top of the page (i.e. the institutional menu or top menu bar), and then dropped down to the middle section of the page where they saw the columns *Individuals*, *Business* and *Quick links*. Because a quick scan of the links under the word *Individuals* seemed to indicate that most of what they wanted could be found here, few looked beyond this point.

While some participants scrolled down the page to see what was 'below the fold' (i.e. below what is initially visible on the screen), most immediately scrolled back up again and re-focused their attention on the centre of the page.

The Left Menu Was Often Ignored

Similarly, while a few glanced at the left menu, a number admitted that they dismissed it as a mix of less important links. Several participants commented that they find the left menu on most

Web sites is a "mish-mash" of general interest links, rather than links that will lead to the kind of information they are looking for. They assumed that this site would be no different.

Others said they saw the first link in the left column was *About the CRA*, the second one was *Job opportunities*, and they concluded that the rest of the links in the menu would be ones that would lead to background information about the CRA as an organization. Without even necessarily looking at the rest of them, most participants assumed that the links in the left menu would not lead to the topic areas that would be of interest to them.

A few also commented that the fact that the words in the left menu are in black, as opposed to blue, tends to suggest low importance.

It should also be noted that many who decided that the left-hand menu was irrelevant on the *Home* page did not bother looking at it on the subsequent pages. Some had not even noticed that it changed from page to page.

A few commented there was no apparent order, alphabetical or logical, to the list of links in the left menu. This was also found to apply to other pages.

Participants Expected The Top Menu Bar To Have 'Standard' Links

The institutional menu (commonly called the 'top menu' or 'top menu bar') was also given a cursory glance, at best. Again, it was perceived to be a familiar menu that appears in some form on every Government of Canada Web site. Without paying close attention to the specifics of the CRA top menu bar, participants tended to expect to find links such as *Contact Us, Help* and *Search*. A few seemed to know that the CRA site in particular had the link to *Forms and Publications* in the top menu bar. Overall, however, the participants seemed to ignore the top menu, except when they were at a loss as to how to complete a task, or if they decided to use *Search*, and they instinctively looked to the top of the page for the *Search* button.

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SCREEN SHOT #1 – *Home* Page of the CRA Site

The Home Page Sets Expectations For Organization Of The Site

The first level of organization of the information on the site was perceived to be the division between *Individuals* and *Business*. This was not only noticed by the Individual participants, it was welcomed. Several suggested that because they could focus on the *Individuals* column, they could, in effect, reduce the size of the *Home* page. They felt that most of what they would need could be found under the heading *Individuals*, and that they could ignore the rest of the page.

In this respect, a number wondered how the *Quick links* column fit into the page. It did not seem to fit with the organization of the site that was implied by the other two columns. Most assumed that the *Quick links* must apply to both individuals and business people, although those who scanned the *Quick links* column questioned when they, as individuals, would ever use them. Part of the issue was that they did not always understand the nomenclature, and were not sure where these links led. (More will be discussed on this in Section 6.7 Labeling).

The Word Individuals Was Seen As A Column Heading, Not A Link

It should also be noted that most of the Individual participants believed the words *Individuals* and *Business* on the *Home* page were simply column headings; few realized that each was a link to a page. While they realized that the word *Individuals* was underlined, and acknowledged that this often denotes a link, in this context the word *Individuals* simply looked like an underlined column heading. This impression was strengthened by the fact that none of the words in the column were underlined, yet all were links.

When probed as to what the CRA could do to ensure that users realized the word *Individual* is a link, participants had several suggestions, including:
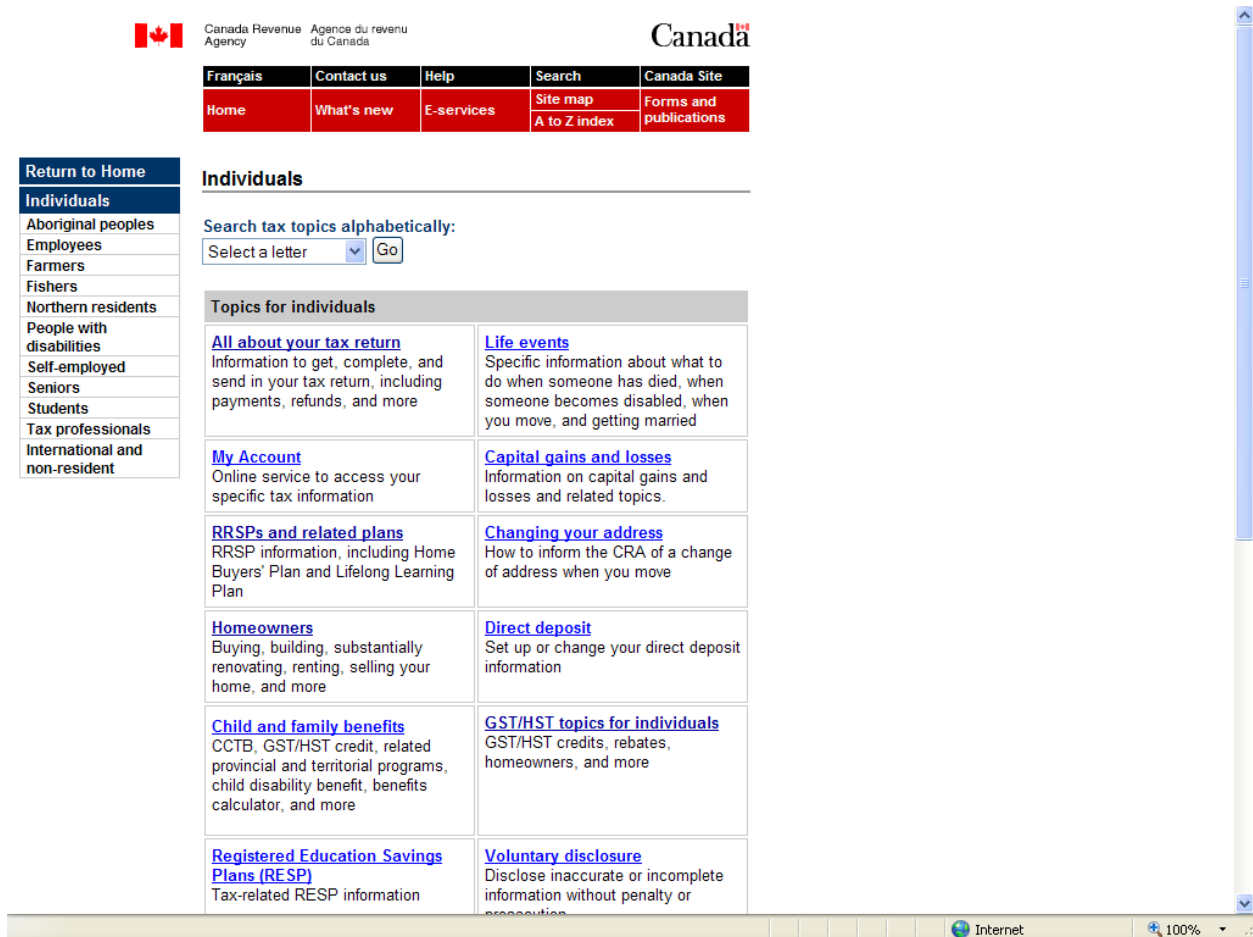
- put a symbol, such as an arrow beside the word to denote that it is a link
- attach a 'ghost box' to the word *Individuals* such that when the cursor moves over the word, a box pops up that indicates that there is more information behind the link.

On an aided basis, participants were asked what they would expect to see if they clicked on the *Individuals* link. Many said they would expect to see the same links as are in the *Individuals* column on the *Home* page, and possibly more. Some of the other things they would expect to see things included:

- definitions
- laws regarding employee rights
- the obligations of the taxpayer
- RRSP information
- information for the Self-Employed.

Even those who acknowledged they thought *Individuals* was a link said they assumed that all the information one could find behind this link would be contained in the sub-links below. As a result, they felt that there was no need to use this link, and they did not explore it. As was seen, this was why few participants spontaneously ended up on the *Individuals* page, and therefore did not make use of the *alphabetical search by subject*, and why they struggled on tasks which could have easily been completed using the links found on the *Individuals* page.

On an aided basis, when they were shown what actually is on the *Individuals* page, most were impressed. (See Screen Shot #2 on Page 13) They liked the fact that the page included both topics of interest through the links in the middle of the page, and sub-groups of taxpayers in the left menu. It gave them options that they had not seen on the *Home* page.

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SCREEN SHOT #2 – *Individuals* **Page**

The Second Level Of Organization Was Less Clear

While it was clearly acknowledged that the first level organization of the site was *Individuals* versus *Business*, the second level was less evident. Individual participants looked at the links included in the *Individuals* column on the *Home* page, and saw a mix of tax-related topics (e.g. *2006 Tax Package, About your tax return, GST/HST Credit, RRSP*), activities (e.g. *Change your address, NETFILE, Authorize my representative*) and target groups (e.g. *Homeowners*). They were not sure that there was a consistent approach being taken to the organization of the site overall.

The most dominant method of organization seemed to be by topic, yet the list of topics included in the *Individuals* column seemed incomplete to some participants. For example, some of those who were parents wondered why programs such as the Canada Child Tax Benefit (CCTB) or the Universal Child Care Benefit (UCCB) were not included as topics.

They also questioned why *Homeowners* made it onto the list of links, but other groups of individuals, such as Students, Seniors or the Self-Employed did not. In particular, the Self-Employed participants and the Students wondered why there was no link for them under *Individuals*, especially given that they are required to complete the individual tax return. Because there was no link on the *Home* page, the Self-Employed participants began to wonder if they should be using the *Sole proprietors and partnerships* link in the *Business* column.

In the post-task interview, when participants were asked by the moderator to look at the left menu, they seemed even more confused. That is, they were not sure why the *Child and family benefits* link appeared in the left menu rather than the centre menu. Similarly, they were not sure why *Aboriginal people* and *People with disabilities* were included in the left menu, but not the centre. Overall, there was no obvious rationale for the placement of the links in the centre menu and the left menu.

It was the observation of the moderators that participants seemed to be looking for an organizational structure such as that which is found on the *Individuals* page. On that page, the topics are largely in the centre menu, and the specific groups of individuals are listed in the left menu. This type of structure allows the user to find the starting point that makes most sense. However, because so few participants found the *Individuals* page (because they did not realize the word *Individuals* on the *Home* page was a link), they never saw the structure.

Some Second Level Pages Of the Site Seemed Organized

Once past the *Home* page, participants seemed to feel that at least some of the pages had a flow that made sense. For example, many participants clicked at least one of *About your tax return*, *RRSP*, *Homeowners* or *Authorize my representative* on the *Home* page. In each case, they found a clean-looking page that had a variety of links that made sense.

Moreover, some participants liked the fact that on several of these pages, each link was framed by a box, and that within each box, there was a brief explanation of the link. To a large extent, the explanations gave a clear indication of what the user might find. For example, on the *All about your tax return* page, *Getting* was described as 'How to get a tax package'. Similarly, *Completing* was given a comprehensive explanation. (See Screen Shot #3 on Page 16).

Other explanations were not considered as useful. For example, in Common Task #1 *("You filed your tax return for 2006 three weeks ago. You are expecting a refund and have yet to receive it. Find out when you might expect your refund."),* a number of participants clicked *Refunds* on the *All about your tax return* page because the description of the link started with the phrase 'How to check your tax refund status'. However, when they got to the *Refunds* page, they did not immediately see any information on checking the status of their refund. Indeed, they had to click *when* or *status* on the *Refunds* page to find the information they needed to complete the task. (See Screen Shot #4 on Page 17)

It should be noted that none of these explanations are useful unless the participant actually reads them. As will be seen, one of the issues preventing some participants from completing the tasks was that they do not read the pages very carefully.

Other second level pages had different formats, although to a large extent each was perceived to make sense. For example, the *General Income Tax and Benefit Package for 2006* page showed a list of the provinces and territories. This made sense to participants as there is some understanding that the tax packages vary by province. (See Screen Shot #5 on Page 33)

However, the *Goods and Services Tax/Harmonized Sales Tax credit (GST/HST credit)* page that is accessed through the *GST/HST Credit* link in the centre menu of the *Home* page had a different 'look and feel' to it than other pages accessed this way. Other than *Forms & publications – Child & Family Benefits*, there were no links in the centre of the *GST/HST credit* page. (See Screen Shot #6 on Page 19)

Moreover, the few participants who noticed the left-menu on this page were not always sure why it included links to the CCTB or UCCB. Those who do not have personal experience with Child and Family Benefits programs do not necessarily understand that the CCTB, UCCB and GST/HST Credit are all included under this umbrella. The rationale only becomes evident if the user enters the *GST/HST Credit* page from the *Child and Family Benefits* page, which very few did. (See Screen Shot #7 on Page 20)

SCREEN SHOT #3 – *All about your tax return* **Page**
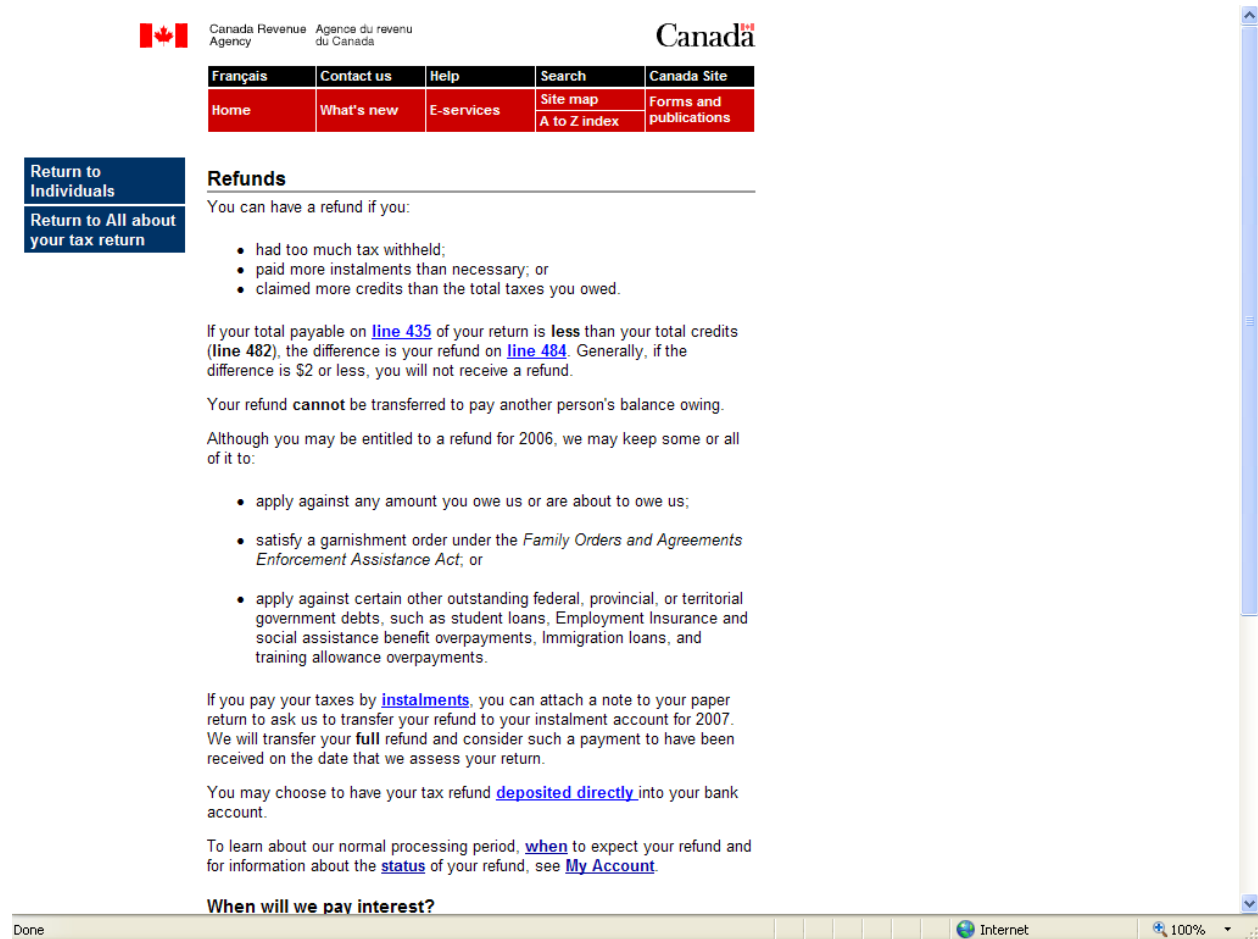
Topics for All about your tax return	
Getting	**Do you have to file a tax return?**
How to get a tax package.	A list of reasons why you have to file a return (even if you have no tax to pay).
Completing	**Tax payments**
How to report income, what you can deduct, how to fill out personal and address information, what slips (T4s) to include.	Information about paying your 2006 taxes, paying by instalments, and paying arrears (taxes owed after assessment).
Sending	**Refunds**
Various methods for sending in your tax return including NETFILE.	How to check your tax refund status, and information about refund interest.
Review of your tax return by CRA	**Change your tax return**
Avoid getting a letter from CRA by preventing common errors being made on tax returns.	After you have received your Notice of Assessment.
Keeping your records	**Resolving disputes**
What records you need to keep and for how long.	What to do if you disagree with the Notice of Assessment you received.
Interest and the late-filing penalty	**Authorizing a third party representative**
Information about interest payable (if you pay late) and the late-filing penalty (if you file late and owe taxes).	How to appoint, change, or revoke your tax representative.
All rates	**Important dates**

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SCREEN SHOT #4 – *Refunds* **Page**

Canada Revenue Agence du revenu
Agency du Canada

Canadä

| Français | Contact us | Help | Search | Canada Site |

| Home | What's new | E-services | Site map | Forms and |
| | | | A to Z index | publications |

Return to Individuals

Return to All about your tax return

Refunds

You can have a refund if you:

- had too much tax withheld;
- paid more instalments than necessary; or
- claimed more credits than the total taxes you owed.

If your total payable on **line 435** of your return is **less** than your total credits (**line 482**), the difference is your refund on **line 484**. Generally, if the difference is $2 or less, you will not receive a refund.

Your refund **cannot** be transferred to pay another person's balance owing.

Although you may be entitled to a refund for 2006, we may keep some or all of it to:

- apply against any amount you owe us or are about to owe us;

- satisfy a garnishment order under the *Family Orders and Agreements Enforcement Assistance Act*; or

- apply against certain other outstanding federal, provincial, or territorial government debts, such as student loans, Employment Insurance and social assistance benefit overpayments, Immigration loans, and training allowance overpayments.

If you pay your taxes by **instalments**, you can attach a note to your paper return to ask us to transfer your refund to your instalment account for 2007. We will transfer your **full** refund and consider such a payment to have been received on the date that we assess your return.

You may choose to have your tax refund **deposited directly** into your bank account.

To learn about our normal processing period, **when** to expect your refund and for information about the **status** of your refund, see **My Account**.

When will we pay interest?

Done   Internet   100%

SCREEN SHOT #5 - *General Income Tax and Benefit Package for 2006* **Page**

Canada Revenue   Agence du revenu
Agency   du Canada

Canadä

| Français | Contact us | Help | Search | Canada Site |
| Home | What's new | E-services | Site map / A to Z index | Forms and publications |

Forms and publications
Tax packages
2006 tax package
All about your tax return
Where to send your T1 return

General Income Tax and Benefit Package for 2006

To get the forms and information you need to file your General income tax and benefit return for 2006:

- In the list below, select the **province or territory** in which you resided on **December 31, 2006.**
- If you were a **deemed resident** or **non-resident** of Canada in 2006, select "**Non-residents of Canada**" at the end of the list below.

If you want a return, schedule, or related information for a previous tax year, select "**Tax packages**" in the left-hand menu.

- **Alberta**
- **British Columbia**
- **Manitoba**
- **New Brunswick**
- **Newfoundland and Labrador**
- **Northwest Territories**
- **Nova Scotia**
- **Nunavut**
- **Ontario**
- **Prince Edward Island**
- **Quebec**
- **Saskatchewan**
- **Yukon**

- **Non-residents of Canada**

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Date modified:
2007-01-02

Top of page

Important notices

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SCREEN SHOT #6 - *Goods and Services Tax/Harmonized Sales Tax credit (GST/HST)* Page

SCREEN SHOT #7 – *Child and Family Benefits* Page

Participants Agreed That The Site Had A Consistent 'Look And Feel'

The overall site was considered fairly attractive, in that it is clean, the colours are appropriate and the font size was easily read by most participants.

However a few in Montreal, especially the younger participants, complained about there being too much blue and not enough other colours.

When probed in the post-task interview, most participants agreed that, for the most part, the site has a consistent look and feel to it. Most also agreed that this consistency is important in terms of helping them to get familiar with the site.

However, there were clearly pages considered to be exceptions. That is, there are pages on the Web site that do not seem to reflect the same 'look and feel' as the rest of the site.

Some of these were:

- the Charities Directorate page, which included a list of links, only some of which had any explanation attached (See Screen Shot #8 below)
- Goods and Services Tax/Harmonized Sales Tax credit (GST/HST credit) page, which had drop-down boxes rather than links (See Screen Shot #6 on Page 19)
- the NETFILE page, but this is excused by participants because it is a unique service (See Screen Shot #9 on Page 22)

SCREEN SHOT #8 – *Charities Directorate* Page

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SCREEN SHOT #9 – *NETFILE* Page

6.5   Navigation

There are two main ways in which users can navigate the site. They can use the links or they can use a *Search* function. This section of the report deals with navigating the site using the links. Section 6.6 deals with the *Search* function.

Overall Comments Were Mixed

In the post-task interviews, participants offered a variety of comments about their experience using the CRA Web site. Some felt it was fairly easy to use, and that they were able to use it quickly. They said that the menus and sub-menus broke down the information in a way that made sense and that was easy to absorb and use. One participant said the menus break the information "into chunks I can deal with".

Some of those who felt comfortable with the site said that they fully expected the information was all there, but if by some chance they could not find it, they could always find a phone number and call.

Others, however, had less positive comments, and said that some of the topics were organized in a way that only the CRA would comprehend. They said that if a user can find the correct starting point, he or she can probably find what they are looking for. The challenge is finding the correct starting point. One example of this was the Students who did not see a *Student* link because they did not find the *Individuals* page.

The Required Number Of Clicks Impacted Perceptions

Some of the tasks were simple and straightforward, and required no more than 2 or 3 clicks to find the answer. Others, however, required considerably more. When probed, participants said they did not want to have to make more than about 5 or 6 clicks to get to the information they are seeking. If they do need to make more, they begin to feel the site is not well organized.

A key example of too many clicks is the *Contact us* link. One participant in Toronto tried to find a phone number and the route she took was:

- Contact us
  → Tax services offices and tax centres
    - Ontario
      - Toronto Centre

(She did not see *Telephone numbers for enquiries* on the *Contact us* page, which would have taken her to a phone number in fewer clicks.)

The frustration with the number of clicks required to find information was also evident in the participants who resorted to the *Search* function if they could not find the information after three or four clicks. That is, there is a certain degree of impatience with too many links.

Similarly, there were complaints about the amount of scrolling required. It was the observation of the moderators that some people simply do not scroll. Some participants seemed to be in such a hurry to get the tasks done (a pattern that they said reflected their typical behaviour on a Web site) that they focused their attention on the part of the page that was visible when they arrived at it. They seemed to have an unconscious assumption that anything 'below the fold' (i.e. below what is initially visible on the page) is less important. That is, if they do not see the information on the part of the page they can see without scrolling, they do not always look further. In some cases, participants were prompted by the moderator to scroll, somewhat to the surprise of the participant. In a number of cases, the participant was on the correct page, but did not realize it because he or she did not scroll to find the answer. One example of this was the Student who, in Common Task #1 ("*Find out when you might expect your refund*") found the *Refunds* page, but did not scroll down to see the link to *when* he could expect the refund.

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Users Tend Not To Read

One of the consistent complaints among the participants was that there is too much to read on the CRA Web site. There were two issues embedded in this complaint. One issue was a complaint about the amount of text and the other was a complaint about seeing information in paragraph form. It was both observed by the moderators and acknowledged by participants that many participants do not read Web pages carefully, particularly when there is a lot of information on the page, and most especially when it is in paragraph form. Rather, they skim the pages looking for specific words. In some cases, this means that they miss the information they are looking for because they do not read the page carefully. One example of this would be the Self-Employed Individual who was attempting Self-Employed Task #1 *("Find out what the income tax return filing due date is for a self-employed person and when a balance owning needs to be paid.")* She arrived at the *Tax return filing due dates in 2007* page, and only skimmed the paragraphs under the heading 'Self-employed persons'. In doing so, she incorrectly concluded that both the tax return and the balance owing were due on April 30th. (See Screen Shot #10 on Page 25)

Some participants acknowledged this behaviour, and explicitly said that if a user takes the time to read the links and the paragraphs, they can find what they are looking for. As one participant said, "if you can read, you can use this site – but you have to read."

The moderators noticed that younger and more confident participants tend to read less than older and less confident ones. Rather than reading, they tend to skim the pages looking for key words. These individuals also tend to get impatient more quickly when they do not find the information right away, sometimes commenting "at this point, I would just call them".

SCREEN SHOT #10 – *Tax return filing due dates* in 2007 Page

Navigating By Links Generated Mixed Results

The Individual participants were encouraged to attempt at least some of the tasks by using the links, rather than *Search*. In doing so, they had mixed results. Some links were very obvious starting points for the tasks. For example:

- most participants started the Common Tasks for Individuals by clicking *About your tax return*. This seemed a logical starting point for issues related to the tax return and/or tax refund.

- those in Toronto who attempted Wage Earner Task #7 *("You and your spouse participated in the Home Buyers' Plan a few years ago and have been making regular repayments since then. You are about to do this year's contribution but do not know what to do about your spouse's portion, because he/she passed away in January. What can you do about his/her unpaid balance to the Home Buyers' Plan?")* found the *Homeowners* link an obvious starting point.

- Seniors attempting their specific Task #3 *("You are turning 71 this year. You know that this is the last year you can make contributions to your RRSP, and that you will have to do something with your RRSP investments. What are your options?")* felt the *RRSP* link was the place to start.

Other links were not as evident, and participants tended to say this was the result of the CRA not "thinking like an average person". In a number of cases, the link or keywords the participant was looking for were not there, and this seemed to puzzle them. For example:

- In Common Task #1 ("*You would like to have your refund deposited into your bank account. How would you do this?*"), most of those who attempted the task began by clicking *About your tax return* on the *Home* page. However, once they got to the *All about your tax return* page, a few looked for a link that would refer to issues that could arise after the return has been filed, perhaps something like 'After you file'. When they did not see that, they had to re-think the task, and wonder what other links they should check. If they did not immediately see the *Refunds* link, they wondered what to do, and some resorted to *Search*.

- Similarly, Seniors doing Task #5 *("You are going to the USA for several months for a winter vacation. You have been told this could affect your taxes. Find out if you still have to file a tax return.")* started with the *About your tax return* link. Moreover, they felt that the *Do you have to file a tax return?* link on the *All about your tax return* page would be the logical second step, but it wasn't. Nor was there a link such as 'Filing obligations' or 'Living outside the country'.

- In Wage Earner Task #6, *("You're thinking of cashing in some mutual funds that have increased in value. Will this have an impact on your taxes?")* a number of participants went first to *About your tax return* hoping to see a link to 'investments'. When they did not see it, they were not sure what to do next.

  Some in Montreal switched to the *Search* function after failing to find a direct link. Others tried a variety of links almost randomly, including *Dispositions d'allègement pour les contribuables, Tous les taux* and *IMPÔTNET*, before giving up.

- As noted earlier, Self-Employed Individuals were not sure where to start some of their tasks, and so resorted to the *Business* column. In Task #6 *("You are starting your own business. Find out if you need a business number.")*, one Self-Employed person clicked *Business registration*. It was not immediately evident which of the links on the *Business Number (BN) Registration* page was the appropriate one, particularly since the links seemed to reference 'accounts' rather than 'business numbers'. (See Screen Shot #11 on Page 27)

- Senior Task #4 *("Find out if you can claim your spouse's wheelchair as a medical expense on your tax return.")* In Montreal, two Seniors failed the exercise using the links, one of them giving up after reaching the correct page *Line 330 – Medical expenses...,* but clicking on the wrong link *Medical and Disability-related information...* on that page. This was an illustration of a

tendency on the part of several to click on a form rather than a link, especially if the form contains the keyword they are looking for, or a word such as 'guide', which suggests help. It should be noted that those who did download any forms or guides tended to give up, or go back to try something else, rather than read through a long, complex document.

SCREEN SHOT #11 – *Business Number (BN) Registration* Page

Overall participants tended to feel that if they could "get themselves inside the mind of the CRA", they could complete the tasks using the links. The problem was that they could not always guess what the CRA meant by the name on a link, nor were they always sure what to do when the link they expected to see was not there. To some extent, this latter issue was what led participants to use the *Search* function. As one person suggested, "if their intent is to make it easy for people, I'm not sure they did."

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Use Of The Back Button

For the most part, participants used the *Back* button on the server in order to return to the previous page on the Web site, or even to go back several pages. It was described as a familiar thing to do.

Some used the *Home* link in the top menu bar when they wanted to go right back to the *Home* page. Again, this is a fairly familiar type of link that they have seen on the top menu bar of other sites. Others did not seem to see the *Home* link, and used it only after the moderator suggested it would be a faster way to get directly back to the *Home* page.

Relatively few, however, used the *Return To*... buttons that were located on the left side of certain pages. When probed, many participants said they had not even noticed the buttons, partially because the white lettering in the dark blue box did not stand out, and partially because they were located on the left side of the page where participants said their eyes tend not to go.

On an aided basis, some participants said these links could be useful, but only if they are noticed. A few suggested they could be eliminated to make the pages look cleaner.

Others said these buttons did not always make sense to the user because sometimes the button was a direct link back to a page the participant had never been on. For example, if someone clicks *RRSP* on the *Home* page, they get to the *Registered Retirement Savings Plan (RRSP)* page. The two buttons on the page are *Return to Individuals* and *Return to RRSPs and related plans,* neither of which the user had been on. The user does not want to click these because it would mean he could not re-trace his steps on the Web site. (See Screen Shot #12 on Page 29)

Several participants commented that the *Return to Home* button was unnecessary, given the presence of the *Home* link in the top menu bar.

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SCREEN SHOT #12 – *Registered Retirement Savings Plan (RRSP)* **Page**

Comments On Some Specific Pages

While the discussion above references some of the pages that the participants explored, there were a few other comments made about specific pages that warrant a mention:

- on the *Resolving Disputes* page, it was suggested that the list of possible issues that could be disputed should be closer to the top of the page, and in particular should be above the phone number that is given. A few participants said anything below the phone number looks irrelevant. (See Screen Shot #13 on Page 31)

- on the *Refunds* page, some participants wanted to see more links that would pertain to situations in which they could find themselves. They suggested links such as:

  - Who gets a refund?
  - When can you expect your refund?
  - Direct deposit
  - How is the refund calculated?

- On the *When to expect your refund* page, there is no indication of what to do if the refund takes longer than the amount of time the CRA says it should take. There was also some question as to why the page suggests that the taxpayer 'will get his refund faster if he uses the direct deposit option', when (presumably) the taxpayer has already submitted his tax return and therefore no longer has the opportunity to ask for direct deposit. (See Screen Shot #14 on Page 32)

- In Wage Earner Task #5 *("You incurred some significant expenses when moving to British Columbia. You want to know what, if any, you can claim on your return.")*, a participant found his way to the page entitled *Line 219 – Moving expenses*. He clicked *Where did you move?* and was baffled to see that the page asked about moving to Canada, moving from Canada and moving between two locations outside of Canada. However, it made no mention of moving within Canada. (See Screen Shot #15 on Page 33)

- In Wage Earner Task #6 ("*You are thinking of cashing in some mutual funds that have increased in value. Will this have an impact on your taxes?"),* one participant found his way to the *Tax treatment of mutual funds* page by clicking the letter 'M' in the alphabetical index on the *Individuals* page. He clearly felt the list of links on the page was not exhaustive enough, and suggested that at the very least there could be a generic 'Other questions' link included. (See Screen Shot #16 on Page 34)

- On the *Charities Directorate* page, the third link in the left menu in the English version is *Find your topic*. However, on the French version of the site, the link is called *Sujets d'intérêt*, a phrase which seems a little broader than the English phrase.

SCREEN SHOT #13 – *Resolving disputes* Page

Canada Revenue Agency   Agence du revenu du Canada

Canada

Français	Contact us	Help	Search	Canada Site
Home	What's new	E-services	Site map / A to Z index	Forms and publications

Resolving disputes

- How it works?
- Who does a formal review?
- Canada Pension Plan
- Charities
- Employment Insurance
- Excise taxes and special levies
- Taxpayer relief provisions
- GST/HST
- Income tax
- Registered Savings Plans
- SR&ED

Resolving disputes

How it works?

Some disagreements are caused by a lack of information or by a simple miscommunication. That's why we say: Talk to us.

For instance:

- If you've filed your taxes but disagree with the Notice of Assessment you receive, call 1-800-959-8281.

After talking to us, you may not be satisfied with our answer. If so, see **Taxpayer Bill of Rights**. One of your rights is the right to a **formal review**.

- **Our review process differs according to what's in disagreement or dispute.**

To learn more about what to do in specific situations, please click on the appropriate topic below:

- **Canada Pension Plan**
- **Charities**
- **Employment Insurance**
- **Excise taxes and special levies**
- **Taxpayer relief provisions**
- **GST/HST**
- **Income Tax**
- **Registered Savings Plans**
- **SR&ED**

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SCREEN SHOT #14 – *When to expect your refund* Page

Canada Revenue Agence du revenu
Agency   du Canada

Canadä

Français	Contact us	Help	Search	Canada Site
Home	What's new	E-services	Site map	Forms and publications
			A to Z index	

Return to All about your tax return

Return to Refunds

When to expect your refund

You sent your return on or before April 15.

We usually process **paper** returns in about **four weeks** and **EFILE**, **NETFILE**, and **TELEFILE** returns in **two weeks**. We start to process returns in mid-February and you can check your refund status on **My Account** beginning in mid-March. If you call, please wait four weeks. You will get your refund faster if you choose the **direct deposit** option.

You sent your return after April 15.

We usually process **paper** returns in about **six weeks** and **EFILE**, **NETFILE**, and **TELEFILE** returns in **two weeks**. You can check your refund status on **My Account** beginning four weeks after you filed. If you call, please wait six weeks. You will get your refund faster if you choose the **direct deposit** option.

Forms and publications

- **General Income Tax and Benefit Guide**

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2007-01-02

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SCREEN SHOT #15 – *Line 219 – Where did you move?* Page

Canada Revenue Agency / Agence du revenu du Canada

Canadä

| Français | Contact us | Help | Search | Canada Site |
| Home | What's new | E-services | Site map / A to Z index | Forms and publications |

Return to Line index 206 - 236

Return to Line 219 - Moving expenses

Line 219 - Where did you move?

Did you move to Canada?
Provided you met all other **conditions and requirements**, you can claim **eligible expenses** for a move **to Canada** if you are a **full-time student** (including a co-operative student) or a **factual** or **deemed resident**.

Did you move from Canada?
Provided you met all other **conditions and requirements**, you can claim **eligible expenses** for a move **from Canada** if:

- you are a **full-time student** (including a co-operative student) or a **factual** or **deemed resident** as defined on this page; **and**
- you moved from the place where you ordinarily resided to live in another place where you ordinarily reside.

You **cannot** claim moving expenses if you rent an apartment in another country where you are working temporarily and you maintain residential ties in Canada (for example, your spouse and children remain in your home in Canada), because your home in Canada is where we consider you to ordinarily reside.

Did you move between two locations outside Canada?
Provided you met all other **conditions and requirements**, you can claim **eligible expenses** for a move **between two locations outside Canada** if you are a **factual** or **deemed resident** and you moved from the place where you ordinarily resided to live in another place where you ordinarily reside.

Forms and publications

- **Form T1-M, Moving Expenses Deduction**

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SCREEN SHOT #16 – *Tax treatment of mutual funds* Page

Canada Revenue   Agence du revenu
Agency   du Canada

Canadä

Français	Contact us	Help	Search	Canada Site
Home	What's new	E-services	Site map / A to Z index	Forms and publications

Return to Completing schedule 3

Return to Mutual fund units, deferral of eligible small business shares, and other shares

Tax treatment of mutual funds

This section contains general information on the tax treatment of income received from Canadian mutual funds. It will help you understand what a mutual fund is, how to report income, and how to report the sale of mutual fund units or shares. We have included an **example** to show how to report these activities.

Topics for Tax treatment of mutual funds	
What is a mutual fund?	**How is the income from mutual funds taxed?**
How do you report the income from information slips?	**How do you calculate capital gains or losses on the sale of units or shares?**
Calculating your capital gains or losses	**What do you do when you have a capital loss?**

Note

This section does not apply to certain investments in mutual fund trusts that are acquired through a securities option agreement, or mutual fund investments that are held in tax deferred plans. For more information, see the **RRSPs and Other Registered Plans for Retirement** guide, and the **Registered Education Savings Plans (RESPs)** guide.

Forms and publications

- **Tax treatment of mutual funds for individuals (RC4169)**

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Date modified: Important notices

Internet   100%

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6.6   Search Function

Many Participants Claimed To Use Search Exclusively

The research was designed to encourage participants to use both the *Search* function and the links in their effort to complete the tasks. While most of the Individuals started the tasks by using the links, most also used the *Search* function for some of the tasks, either on their own, or at the request of the moderator.

Most of the Individuals interviewed claimed to have a lot of experience with *Search* engines. Many said they typically go straight to the *Search* function on any Web site, as they feel it is the quickest way to find what they are looking for. Others said they choose to use *Search* if there is no appropriate link on the *Home* page.

It was the moderators' observation that the younger and most internet-savvy individuals were the most likely to want to start the tasks with *Search*. They also seemed more likely to use short-cuts (such as Control + F with a keyword) within *Search* to get the information, bypassing the links entirely.

The Search Box Was More Visible Than The Link In The Top Menu Bar

At some point during each interview, each participant used the *Search* function. More individuals used the *Search* box on the *Home* page than used the *Search* link in the top menu bar. When probed on their choice in the post-task interview, some of those who used the box said they had not seen the link in the top menu bar, or that they had assumed it was a heading to the two links below it – *Site map* and *A to Z Index.*

Others said they preferred to use the *Search* box because they could begin to type in their keywords immediately, without taking the extra step of clicking the *Search* link.

A few said they preferred the box because they could remain on the *Home* page until they actually clicked the word *Search*. This, they felt, gave them a few more seconds to look around the *Home* page for a relevant link and/or to think about their choice of keywords.

Some of those who used the link in the top menu bar said they went there because that is where the *Search* function is usually located on Web sites. However, others said they used the link because they had not seen the *Search* box on the *Home* page. They felt it was over-shadowed by the dark blue bar ('Welcome to the Canada Revenue Agency (CRA)') just above it. A few said they looked for a *Search* Box, and they missed it entirely because of the prominence of the bar above it and the menus below it.

When probed on the two *Search* options, virtually all of the Individuals interviewed said they assumed the two would be identical. That is, they believed the *Search* box on the *Home* page, and the link in the top menu were simply two different entry points to the same thing.

In this respect, only a few attempted to use the *Advanced Search* that can be accessed through the link. It was the observation of the moderators that the few who did attempt to use it, did not

appear to understand how to make the most effective use of *Advanced Search*. Those who did not attempt to use the *Advanced Search* tended to feel that if they could not find what they wanted through their first basic *Search*, they would simply try a different word or combination of words.

It was also observed by the moderators that Individuals who are used to navigating by links rather than *Search* tended not to use the *Search* function very effectively. They tended to type whole sentences, or questions rather than keywords, with the result that they typically failed to get meaningful results.

Some Participants Felt The CRA's Search Function Worked Well

There were clearly mixed reactions to the use of the *Search* function on the CRA Web site. Some found what they were looking for very easily, and concluded the *Search* function worked well. However, some of those who had successful searches suggested they were successful only because they happened to find the correct words to use. Some were most enthusiastic about the *Search* function when they had tried unsuccessfully to complete the task using the links.

It was the observation of the moderators that the participants who had the greatest success with *Search* used the minimum number of words in their searches. Those who tried to incorporate an entire phrase tended to get unsatisfactory results, although it did not seem to occur to them that they would have better luck using a phrase if they did so within the *Advanced Search*. Rather, they tended to blame the *Search* function, saying it was "unsophisticated" or "ineffective".

Some of the Searches that were successful included:

- Wage Earner Task #5 *("You incurred some significant expenses when moving to British Columbia. You want to know what, if any, you can claim on your return.")* was difficult to complete using the links, whereas those who used *Search* found that inputting 'Moving expenses' led them to the page *Line 219 – Moving expenses*. As long as they then clicked *Expenses you can deduct*, they found the answer they needed.

- Wage Earner Task #6 *("You're thinking of cashing in some mutual funds that have increased in value. Will this have an impact on your taxes?")*. While virtually no one was able to complete this task using the links, several eventually found the page *Tax treatment of mutual funds for individuals* by entering 'mutual funds' into the *Search* box.

- Student Task #2 *("You received a scholarship for part of your tuition. Do you have to include this as income?")* By entering the word 'scholarship' into the *Search* box, two students, one in each market, successfully found the answer almost immediately. One of the other students, who attempted the task using the links, found an answer under *Other income* when she scrolled down the *Completing a tax return* page, but she was not sure that it was a complete answer.

- Charities Task *("You received a receipt for a donation you made to a registered charity. You want to make sure it contains all the required information in order to claim it on your income tax return. Find out what information the CRA requires charities to place on their tax receipts.")* Very few Individuals saw the *Charities* link in the left-hand

menu, with the result that a number of the Individuals used the *Search* function for this task. While they were not always successful in finding the correct answer, they seemed to feel they came closer to the right answer using *Search* than they did using the links.

- Senior Task #4 *("Find out if you can claim your spouse's wheelchair as a medical expense on your tax return.")* In Toronto, one of the two seniors attempted this task using the links, and went down several wrong paths before eventually finding the link *Which medical expenses are eligible?* The second Senior searched 'medical benefits' right away (with no appropriate result), and then 'spouse's wheelchair' and found the same link.

Others Were Not Impressed With The Search Function

Some of those who tried the *Search* function were not impressed with it. The key complaint seemed to be that the person doing the search needed to know the exact word or phrase that the CRA used to categorize the information, or they would not find what they wanted. For example, in Self-employed Task #3 *("You are a self-employed person in Ontario. You bought a car for business and personal use. Find out what GST/HST you can claim on the purchase and use of the car.")* those who searched using the word 'car' or 'automobile' were less successful than those who used the word 'vehicle'.

Similarly, one of the Individuals who attempted Appeals Task #2 *("Find information about contesting a CRA decision to the courts.")* searched the phrase 'contesting a decision'. While he eventually did find the answer, he was somewhat put off to find that if he had used the word 'appeal' in the first *Search*, he would have found the answer more quickly.

Some of the searches that participants attempted became very frustrating because it seemed that no matter what they tried, the results were not going to answer the question. For example, in Student Task #1 *("You are a university student and are filing a tax return for the very first time. You had a part-time job while you were in university. Can you file your first tax return online?")* one of the students in Toronto who attempted this first tried 'university' in the *Search* box, then 'first tax return', then 'getting a tax return' then 'filing online for the first time'. None of these gave her the results she wanted and she ultimately gave up on the task.

Seniors Task #5 *("You are going to the USA for several months for a winter vacation. You have been told this could affect your taxes. Find out if you still have to file a tax return.")* was equally frustrating. One participant in Montreal unsuccessfully searched using 'États-Unis' and then 'vacances' before giving up.

The Search Results Page

The *Search* results page was typically considered to be similar to the results pages found on other Web sites. That is, most Individuals said they saw what they expected to see on the page – a list of results that were supposed to match what they were searching for.
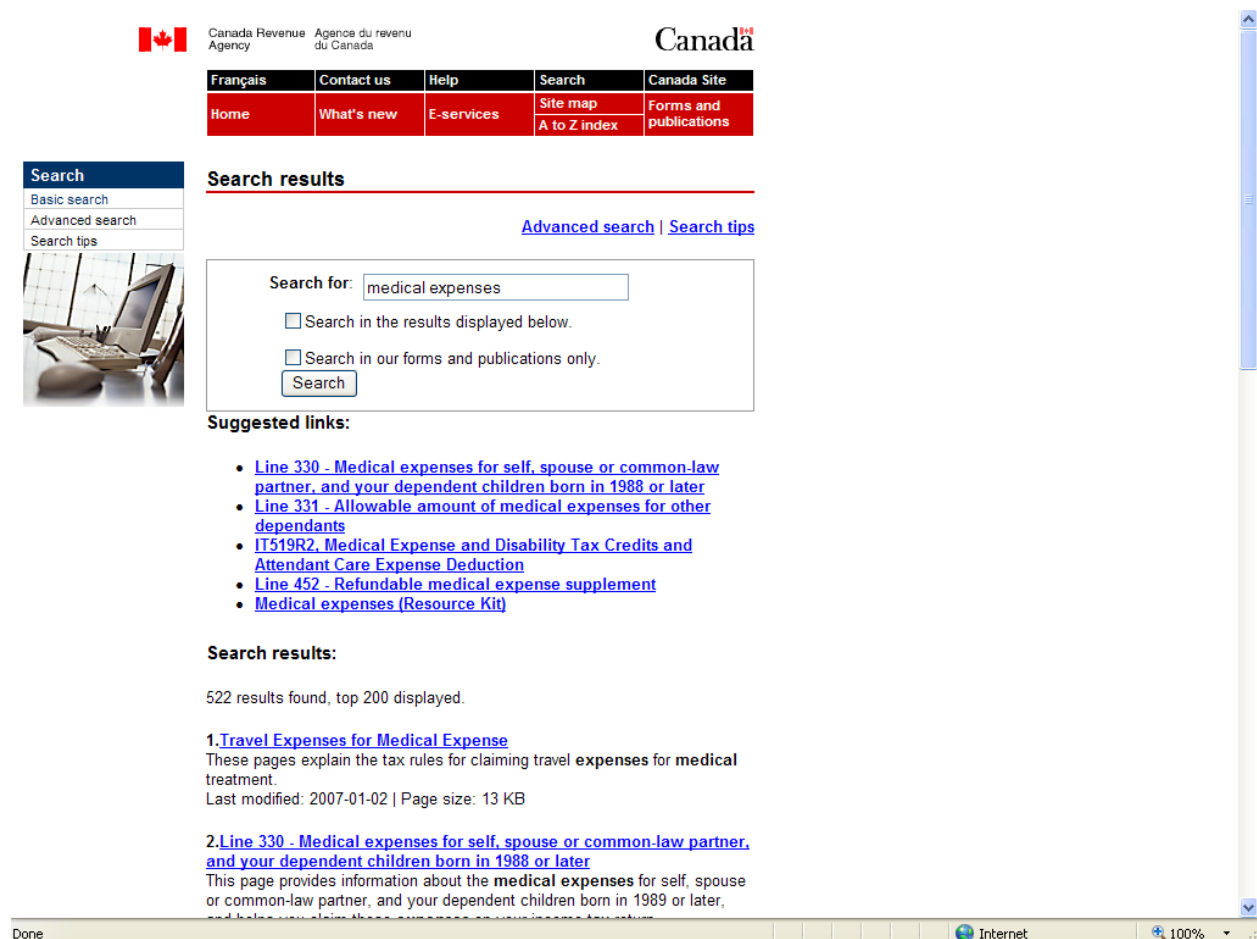
They liked the idea that the results were numbered, and that each included a brief explanation of what the user might find in that result. A few commented that the descriptions are better than what they see on some other Web sites. A few others, however, commented that the descriptions were too wordy and required too much reading.

Several commented that they appreciated the results that referenced the Line number on the tax form, where appropriate. They felt this would be particularly helpful if they were looking for information while doing their taxes.

Some liked the fact that each result was dated, as this is considered an indication of the currency of the information that will be found. One suggested it would be helpful if they could sort the results by date.

A few also commented positively on the *Suggested Links* feature that appeared on some results pages. For example, the results page for a search of 'medical expenses' yielded a list of five suggested links, three of which include Line numbers from the tax return form. (See Screen Shot #17 below) It should be noted, however, that most participants seemed to skip right over this type of list, and went right to the list of results.

SCREEN SHOT #17 – *Search Results* Page

There was a clear expectation that the results would be ranked by their relevance to the keywords that had been entered. Because of this, very few looked at the results beyond the first page (i.e. the first 10 results). When probed, most said that if the result they want is not in the first page or two, they don't believe they will find it at all. They felt it would be more appropriate to try some other keywords or refine their search than it would be to check more of the *Search result* pages.

However, it was evident that the first results on the page were not always the most relevant. Several participants said that the logic of the sort was not always evident – it did not seem to be by relevance or by date, and they could not always decipher what, if any, logic had been applied.

The key complaint about the Results page was the number of results that typically emerged. Many participants said that they were put off by too many results. As noted, most would not look beyond the first ten or twenty, and it was the observation of the moderators that even while looking at those, many participants simply scanned the list quickly looking for keywords. Very few read the results carefully. The net impact was that some participants missed seeing the result they were looking for.

There were other complaints about the results page. Some felt that the items that emerged on the results page were much broader than what they thought they had searched. For example, one Senior searched 'death benefits', and the third item on the results page was 'What to do when someone dies'.

Some noticed that the same result was sometimes repeated more than once on the page. For example, in the same example ('death benefits') the second item on the list was same as the eighth item. Both referenced 'Line 114 – CPP or QPP benefits'. This seemed redundant.

A few complained that there were too many words that were bolded, as this made it difficult to scan the page quickly for the keywords they were looking for.

Some of the Individuals interviewed said they did not have enough confidence in the results they got to be sure that they had found the right answer to the question, and said they would phone the CRA "just to be sure".

It was the observation of the moderators that some participants were confused by the check boxes in the box at the top of the *Search results* page. (See Screen Shot #17 on Page 38) They did not understand what was meant by 'Search in the results displayed below' or 'Search in our forms and publications only'. A few clicked the *Search* button within this larger box despite the fact that the results were already displayed.

Some Participants Viewed The A To Z Index As Another Form Of Search

While most participants made use of the *Search* box and/or *Search* link, a few made use of the *A to Z Index* found in the top menu. As noted, a few assumed that this was the *Search* function, and that the word 'Search' was simply a heading.
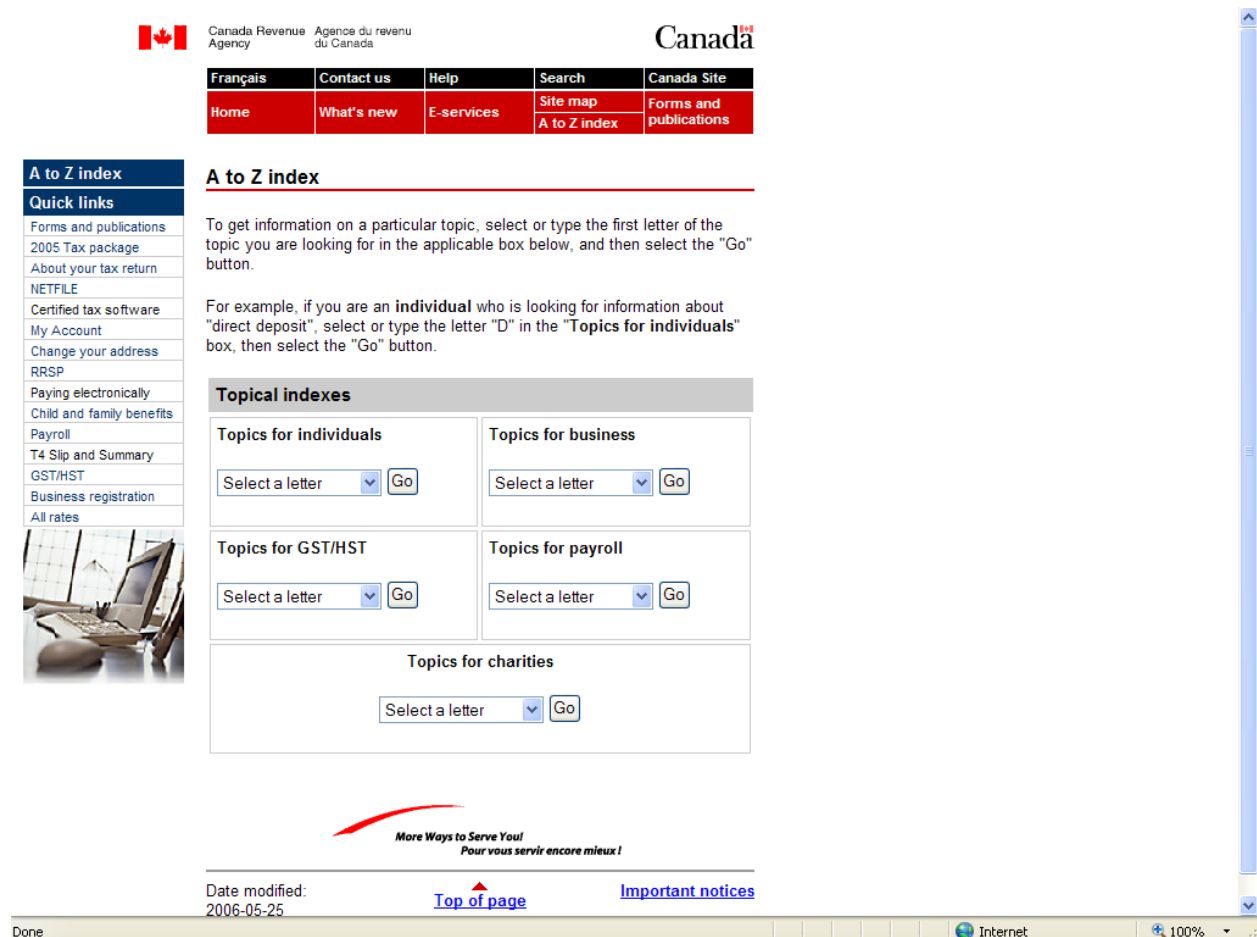
Those who used the *A to Z Index* liked the idea that the *Topical Indexes* were divided between groups like Business, Individuals, and Charities, and between topics like Payroll and GST/HST. This allowed them to focus in on the Topical Index for Individuals in the expectation that the only topics they would find would be relevant to them. (See Screen Shot #18 below)

A few had expected to see the full alphabet on the page, as they had seen it on similar pages on other Web sites. However, they felt the drop boxes were just as efficient, and possibly a cleaner way of handling it, particularly given the division of topics.

The few Individuals who used the *A to Z Index* had fairly good results. As was the case with *Search*, if they thought of the correct word, the Index worked well. For example, a Student who entered "T" for 'tips' easily found 'Tips and gratuities'. Similarly, a Senior entered 'M' for 'medical expenses' when attempting to find out if her spouse's wheelchair could be claimed as a medical expense.

One participant commented that the *A to Z Index* page was not up-to-date, as it (apparently) had a link to the *2005 tax package* in the left menu. (It should be noted that if the link is clicked, it takes the user to the *General Income Tax and Benefit Package for 2006* page.)

SCREEN SHOT #18 – *A to Z Index* **Page**

The 'Search tax topics alphabetically' Feature Went Largely Unnoticed

The '*Search tax topics alphabetically'* feature on the *Individuals* page went largely unnoticed because very few participants found the page.

Those who did use it were typically directed to it by the moderator towards the end of the interview. In those instances, it worked relatively well, as long as the participant knew what keyword to look for. That was the case, for instance, with the Wage Earner in Montreal who clicked 'R' in the feature to find 'Régime d'accession à la propriété (RAP)' (French name for Home Buyers Plan). He had not seen the more direct link *Propriétaires* on the *Home* page.

However, a few did use the similar types of alphabetical indices to search on pages such as *What you can deduct* or *Reporting income*, both of which are found under the *Completing a tax return link*. Several participants successfully used the index on the *What you can deduct* page when trying to determine what moving expenses they could claim in Wage Earner Task #5.

Overall, if participants saw these indices, and knew what keywords they wanted to use, they seemed willing to use them. Their ultimate reaction to this type of search function seemed to be dependent on the outcome.

6.7   Labeling Of The Site

The Language Used Was Typically Considered "Everyday" Language

As a general comment, participants tended to say that much of the language used on the site is "everyday" language which most people should be able to understand. While a few participants suggested that someone whose first language was neither English nor French might have some difficulties, generally speaking, they felt they themselves could understand the language used.

Having said this, it was also clear that some of the language used on the site was considered to be jargon. A few participants commented that they had to read several sentences twice or more in order to understand what was being communicated. Some described the language used as "CRA language" or "tax jargon" or "government jargon". Others felt it was wording that only accountants would understand. Some, particularly in Montreal did not describe the language as jargon, but rather simply as words they did not fully understand due to their own lack of knowledge of financial and tax matters.

Some of the examples of words or phrases that participants in one or both markets either described as jargon or as words they did not fully understand are outlined in the chart below.

WORDS/PHRASES FOUND CONFUSING BY INDIVIDUALS:

ENGLISH	FRENCH
- Deemed resident - Unused contributions to RRSPs - Arrears - Ombudsman - Sole proprietor - Revoked election - Taxability - Capital gains	- résidents réputés - cotisations inutilisées - arrérages - entreprise individuelle - assujettissement à l'impôt - gains en capital

As can be seen, some of these words or phrases are more specialized than others. However, the over-arching theme of participants' comments was that the CRA should not assume that everyone using the site understands accounting or tax terminology. Even these participants, all of whom were recruited because they have at least some involvement in the preparation of their income tax return, had some difficulty with some of the language used.

It was the observation of the moderators that many people tended to skip over or ignore words they did not understand. That is, if they encountered a section or a paragraph on the site that they found confusing, they tended to ignore it rather than make any effort to understand what was being said. There is a clear implication in this behaviour, in that people could become reluctant to use the Web site if they begin to believe they will not be able to understand it. As several participants indicated they had done, people could opt to phone the CRA rather than make an effort to understand the Web site.

At the same time, some common, everyday language words tended to be ignored by some participants because they lacked specificity. Some participants tended not to click on words so general that "anything could be found behind it". Some examples are included in the following chart:

WORDS/PHRASES FOUND VAGUE BY INDIVIDUALS:

ENGLISH	FRENCH
- *Find your topic* on the left-hand menu on the *Charities Directorate* page - *About the CRA* in the left menu on the *Home* page	- *Sujets d'intérêt* on the left-hand menu on the *Charities Directorate* page - *Dispositions pour d'allègements des contribuables* - *Alerte à l'intention des contribuables* under *Liens rapides* on the *Home* page

Some Of The 'Quick Links' Were Not Understood

During the course of the post-task interview, participants were asked what they would expect to see if they clicked on each of a series of links in the *Quick Links/Liens Rapides* column on the *Home* page. For each link, there were some participants who said they had no idea what the link would lead to.

Others gave suggestions, and their responses are outlined in the chart below. In each case, participants seemed to be guessing rather than saying definitively what they would find. It

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should also be noted that most participants offered more than one suggestion as to what would be included behind the link.

Individuals' Expectations Of What Lies Behind Some Quick Links

LINK NAME	ENGLISH	FRENCH
All rates/ Tous les taux	- income tax rates for various income levels/income tax brackets/ tax rates by province - rates used for calculating refunds - interest rates on RRSPs, mutual funds, other types of investments - capital gains rates - interest rates on what you owe the CRA - GST rates - import duties	- taux d'imposition - taux d'intérêt - RÉER - taux de change - taux de la banque du Canada
Important dates/ Dates importantes	- dates on which taxes are due - dates on which instalments are due, payment dates - RRSP contribution cut-off date - dates for completing, sending your tax return, filing your taxes - date the GST/HST credit payment, CCTB payment is sent - date the tax year starts, ends - date your tax refund will be available - dates about appeals - dates notices come out - date when T4's will be sent out - dates on which CRA offices are closed, open	- dates de production des déclarations - toutes les dates limites - dates critiques - congés fériés
Taxpayer alert/ Alerte à l'intention des contribuables	- penalties for late filing - changes in legislation, tax laws, tax rules, tax allowances, subsidies - changes to the income tax return - information to do with the Individual, a reminder to Individual taxpayers about something - news bulletins, updates on issues outside the 'norm' for filing your taxes - something linked to 'Important dates' (eg. Be aware you need to do ___ by this date) - something important (the word 'alert' suggests something important)	- « ça a l'air que le feu est pris » - petits détails qu'on oublie - nouvelles réglementations/lois - « fait peur » - changements, modifications nouveautés - choses à ne pas oublier - ce qui arrive quand on est en retard - mise en garde - pénalties - avertissements
		CHART CONTINUES

Individuals' Expectations Of What Lies Behind Some Quick Links (continued)

LINK NAME	ENGLISH	FRENCH
Employment status for EI and CPP/ Statut d'emploi pour l'A-E & le RPC	- definition of a person's status as a worker/ definition of 'employment status' - rules surrounding contributing to and/or collecting EI and CPP - how to determine if you qualify to collect, entitlement to EI or CPP, how long you must work before you can collect - general information on EI and CPP - shows the amount an individual has contributed to EI and CPP - information for people receiving benefits, disputing benefits - how deductions to your pay are calculated - what happens with respect to benefits once you go (back) to work	- critères d'admissibilité - taux de chômage - quand on y a droit - types de travailleurs

Some participants expressed an interest in exploring these links further after they had given their unaided suggestions as to what the link included. While not everyone clicked on these links, those who did tended to say that the names *All rates* and *Important Dates* were fairly accurate indications of what lay behind the links. To a large extent, participants said the information they saw once they clicked these links was what they expected, and actually somewhat more.

However, those who clicked *Taxpayer alert* were, for the most part, surprised by what they found. Many said the name implied a change of some sort rather than a warning, or information about things to be wary of. A few suggested that a name such as 'Taxpayers beware' might be more informative.

The link entitled *Employment status for EI and CPP* was the most confusing. The few who clicked it said they still did not understand what the link was for. Moreover, they were confused by the fact that the link read *Employment status for EI and CPP*, but the title on the page that was revealed was *Canada Pension Plan (CPP) and Employment Insurance (EI) Rulings*.

Some Participants Found Other Links On The Home Page Confusing

Participants were also asked if there were any other links on the *Home* page that they found confusing, or for which it was not evident to them what would be behind the link.

Some of the ones they mentioned included:

LINKS FOUND CONFUSING BY INDIVIDUALS:

COLUMN/MENU	ENGLISH	FRENCH
In Quick Links/ Liens rapides	- Making payments ("isn't the entire site about making tax payments ?") - Taxpayer Alert - Employment Status for EI and CPP	- Alerte à l'intention des contribuables - Statut d'emploi pour l'A-E & le RPC - Disposition d'allègements pour les contribuables
In the Individuals/ Particuliers Column	- Authorize my representative	- Autoriser mon représentant
In the Business/ Entreprises Column	- Sole proprietors and partnerships - Construction ("does it mean the sector, and if so, why does it warrant a link?" "Does it mean part of the site is under construction?")	- Entreprise individuelle et société de personnes - Construction
In left-hand menu	- Media room - Events and seminars ("for anyone, or CRA employees?") - Voluntary disclosure - Taxpayer Bill of Rights ("is this a document or a philosophy?") - Taxpayers' Ombudsman - SR&ED	- Divulgation volontaire - Charte des droits du contribuable - Ombudsman des contribuables - RS&DE - Administrateurs de fiducies - Divulgation proactive
In the top menu	- E-services	- Services électroniques

It should also be noted that a number of participants mistook the word *Search* in the top menu bar as being a heading on a column which included *Site map* and *A to Z Index*. This became evident in the post-task interview when participants were probed as to whether they had noticed the *Search* link in the top menu bar. A few of these said they had assumed the *A to Z Index* was the search function being referenced.

The Heading 'Highlights' Was Typically Misunderstood

In the centre of the home page, the word(s) *Highlights / Faits Saillants* appears in a gray bar. Participants were asked if they had noticed the word(s), and what they believe the words to mean.

Qualitatively, it appeared that relatively few participants noticed the word unprompted. The few who did notice it said they assumed it referred to what fell below it on the page, or possibly to just the first three bullet points (to the right of the words *In Focus*). Overall, however, since they were focusing on the links above the gray bar, they said they did not pay much attention to either the word *Highlights*, or the items that followed it.

Once asked what it meant, participants tended to give vague answers. A number in both markets suggested the word *Highlights* suggests something new, and concluded that the heading must refer to recent changes in legislation or tax rules that the CRA wanted to highlight. Others suggested it might refer to news or information from the CRA, but not necessarily changes to anything.   Some said it might refer to issues being discussed or plans being considered within the CRA or even the federal government overall.

A few participants suggested the word *Highlights* suggests the main points and felt it was a reference to highlights or points of interest on the Web site.

A few suggested it might refer to Frequently Asked Questions.

The Term 'In Focus' Was Slightly Better Understood

Below the word 'Highlights' is the term *In Focus / En Vedette*. This term seemed to have slightly more meaning for participants, at least partially because it is in a larger font, and partially because it includes some colour. This made it stand out more to participants.

The term itself tends to suggest a reference to topics the CRA is currently working on, interested in, or watching. As one participant suggested, it seems to refer to the "hot topics at the CRA". It suggests the issues are ones the Web site user should also want to look at.

Some felt the term *In Focus* was more meaningful than the word *Highlights* because it implies there is more detailed information available. While both headings could imply a reference to specific issues, *In Focus* suggests more in-depth information.

Several participants suggested *In Focus* referred to announcements the CRA wanted to make, or specific topics or issues the CRA wanted to explain.

A few felt the title had no meaning because it was too vague.

A few in Montreal felt the words *En Vedette* were inappropriate for the CRA Web site, being typically used in show business and sporting events.

It should be noted that most participants were not sure why there were two headings, particularly since relatively few seemed to realize that *Highlights* was intended as a title on the whole list of items that fell below it, and not just the items beside *In Focus*.

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7.0   Detailed Findings – Business [2]

7.1   Context In Which The Research Was Done

As noted in the Introduction, all participants were recruited to be people who are experienced users of the Internet. This means their familiarity with the Internet went beyond e-mail, and included things such as doing research online, and doing at least one of buying goods and services online, filing their taxes online, or doing banking online.

Within the Business sample, all participants were screened to ensure they had visited the CRA Web site at least once since January 2007. Participants recruited as Owner/Managers, Employees or Sole Proprietors with a BN were screened to have some degree of familiarity with the tax affairs of the business. Those recruited as Tax Professionals were screened to have direct involvement in the tax affairs of their small and medium-sized business clients. This means participants had some understanding of the tax system and some familiarity with the CRA and its Web site. These screening criteria were imposed to ensure that the people participating were not going to be easily intimidated by the CRA Web site.

7.2   Use of the CRA Web Site

Business Participants Used The CRA Site As A Key Source of Information

The Business participants included in the sample were clearly familiar with the CRA Web site. Because they all had some involvement in the tax affairs of the small/medium-sized business, they recognized that the site is a key source of information. In fact, one Employee described it as his "first line of information".

Some of the tax-related issues they used the site to clarify included:

- information on the GST/HST, new releases regarding GST/HST, recent changes to GST/HST
- information on payroll issues
- information on installment payments
- information on corporate tax issues
- information on setting up direct deposit
- information regarding employees, employer responsibilities, employer-employee relations as they relate to tax issues
- updates
- regulations
- filing information
- filing electronically
- contact information to phone with a specific question
- information on tax credits for investments in new technologies.

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[2] See section 6 for Detailed Findings from Individuals.

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Another key reason Business participants go to the CRA site is to download forms. Qualitatively, this seemed especially true of Tax Professionals and Employees. However, virtually every Business person interviewed mentioned that they use the site in this way. Moreover, they said they find this an extremely important part of the site as it saves them from having to order the forms, or go to the CRA office to pick them up.

It was the moderators' observation that there are really two sub-segments of business users:

- Tax Professionals and (most) Employees, who are very familiar with the site, and its terminology. They visit it often, sometimes several times a week.

- Business owners/managers and Sole Proprietors/Self-employed persons, who are not nearly as familiar with the site. They visit it on occasion, for specific purposes. In this sense, their behaviour seems to resemble that of Individuals.

Their Reaction To The Site Was Mixed

The overall reaction of Business participants to the CRA site was both positive and negative. On the positive side, several commented that the site has improved considerably over the last few years. They felt it has become easier to navigate, and that it has become more comprehensive in terms of what it offers.

The site clearly contains a lot of information. When Business participants are looking for general information, the site is a valuable tool to help them get answers to questions that are not specific to a particular employee, or an issue they might believe is unique to their business.

As noted, most like the fact that they can easily obtain the forms they need, although a few mentioned that if they forget the form number, or do not have the exact name of the form, it can be challenging to find the form.

Several said the site is initially confusing, partly because there is so much information on it, and partly because it is not always clear how the CRA has organized the site. While some said they are beginning to get used to it, and can generally find what they are looking for if they take the time, others said they get frustrated easily and resort to phoning.

A number commented that they do not like the *Search* function on the site. While many said they typically begin with *Search* on any site, they have found the CRA's *Search* to be ineffective. In fact, several Business participants commented that they have better luck searching the CRA site using Google than they do using the CRA's dedicated *Search*.

It was noted that the more frequent Business visitors tend to use the *Search* function, mainly or exclusively, claiming it works better for them than the links. Those visitors have learned what keywords they should look for. Some even know by heart the form numbers they should be looking for.

7.3   Introduction To The Tasks

A large part of each interview involved having the participant attempt a series of tasks. Each task posed a question, and the participant was asked to use the Web site in order to find the answer to the question. A copy of the questions posed as the tasks is included in the Appendix of this report. The descriptions of the tasks and the paths the participants took to find the answers are recorded under separate cover.

At the conclusion of the tasks, each participant was taken through a post-task interview in order to clarify some issues, and obtain their opinions on the various aspects of the site. The sections which follow discuss the issues that arose during the tasks, the perceptions of the participants regarding the site, and the observations of the moderators about the way in which the participants approached the tasks. The discussion focuses on the overarching issues that emerged during the research, particularly as they relate to the key areas of the search engine, labeling, organization, and navigation.

7.4   Organization Of The Site

The Home Page Has A Lot Of Information For Business

The general consensus among Business participants is that the *Home* page of the CRA site includes a lot of information, and in this respect is considered a good indicator of the site as a whole. As suggested by the *Home* page, the site is big, comprehensive and can be a little overwhelming to the user.

Most of the Business participants said they focused their attention on the middle of the page, partly because the lettering is blue, and partly because they saw the word *Business*. The word *Business* in particular attracted their attention, and seemed to be the logical starting point for the tasks they were asked to do.

Some were impressed with the amount and nature of the information they found in the *Business* column. Several commented that the key topics they would be interested in were clearly visible in the *Business* column – *GST/HST, Payroll* and *Business Registration*. They also liked the fact that there was a link to *Forms and Publications* in the top menu, since downloading forms is a key reason to visit the site. (See Screen Shot #1 on Page 11)

One Employee commented that he had not really been aware of the breadth of basic information that was available, not only for the business purposes, but for his own individual purposes. For example, he had not been aware that he could get GST/HST updates on the site, or that he could do things like change his home address or check the status of his tax refund through the Web site.

Because they focused their attention on the *Business* column, many did not appear to look at the rest of the page. Most did not scroll to the bottom of the *Home* page, for example, and those who did scroll tended to scroll right back up again without stopping to investigate any of the links. Because of this type of behaviour, many missed seeing the link to the *Budget 2007*, even though

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a couple of the Tax Professionals said they wanted such a link, and complained that they did not see one. One participant suggested that one of the *Quick Links* should be to the recent budget.

Similarly, many did not give more than a cursory glance at the left menu. Because the first link in the menu is *About the CRA*, a number incorrectly assumed that the rest of the links would be background on the CRA, or links of general interest only. Because they do not go to the CRA Web site to browse, they tended to dismiss the left menu as unimportant. One of the key problems with this behaviour was that Tax Professionals questioned the absence of a link for *Tax Professionals*; it did not occur to them to look for it in the left menu.

A few said the reason they did not look at the left menu was that it did not draw their attention. The lettering is black with the result that it did not stand out as much as the blue links in the middle of the page.

One participant suggested the links in the left menu should be set up as a fourth block, similar to the main three on the *Home* page.

The Business participants did seem to look at the top menu, however, partly because they knew from experience that they would see *Forms and publications*, and partly because that is where they expected to find *Search* and *Contact us*, two links they consider important.

Some Felt There Were Not Enough Links In the Business Column

Despite the amount of information on the *Home* page, a number of the Business participants complained that there were links missing. For example, various participants said they would like to see links to the following types of topics in the *Business* column on the *Home* page:

- How to start a business
- A 'New User Guide'
- Employee Issues
- Employer Issues
- Change of business address
- A link to the Labour Laws
- Tax credits, possibly including a drop-box showing common tax credits by industry, or tax credits for which your business might qualify.

The Tax Professionals in the sample typically did not see the *Tax Professionals* link in the left hand menu, and therefore complained that there was nothing on the *Home* page that would lead them directly to the types of issues they were interested in. One accountant suggested his wish list would include an area for audits as well as links to tax updates and court decisions.

A few Business participants overall questioned why there was no link to Frequently Asked Questions (FAQs) on the *Home* page.

A few also wondered if there is anywhere on the site where they could submit a written question via email. They suggested that if they had a particular question for which they could not find the

answer, or if they had trouble with the site itself, they would like to be able to submit a question electronically, rather than have to phone.

The Home Page Identified The First Level Of Organization For The Site

It was clear to the Business participants that the first level of organization of the information on the site was the division between *Individuals* and *Business*. This was well-received because it ensures that the key business tax issues were separated from personal tax issues.

In this respect, most noticed the *Individuals* and *Business* words at the top of their respective columns, although not everyone realized they were links. When those who had not noticed they were links were probed on their expectations of what they would find behind the *Business* link, they tended to say they would find the same kinds of topics as were outlined in the column on the *Home* page, with possibly more detail. They were pleasantly surprised to see that the *Business* page had more information, and wanted the CRA to find a way to clarify that the words on the *Home* page are links.

Some Questioned The Organization Of The Business Column

There was some confusion as to how the CRA has approached the organization of the information for Business that is on the *Home* page. The *Business* column includes types of businesses (i.e. *Corporations, Sole Proprietors and partnerships* and *Small and medium-sized enterprises*) as well as some of the topics of interest to business (i.e. *GST/HST, Payroll*) and interactive services (i.e. *Represent a client and [possibly] Business registration*). The final anomaly was the one sector that is identified in the *Business* column – *Construction*. Several questioned why only that one sector warranted its own link.

If the second level of organization is supposed to be type of business, then some participants wondered why there was no link to 'Self-employed'. A few also wondered why *Sole Proprietors and partnerships* and *Small and medium-sized enterprises* were treated separately when they are not regarded as mutually exclusive.

In Montreal, the distinction between 'Société', 'Entreprise individuelle et sociétés de personnes' and 'Petites et moyennes entreprises' was not clear to some participants. In Toronto, some did not always understand the difference between the latter two ('Sole proprietors and partnerships' and 'Small and medium-sized enterprises'). As a result, during the tasks, a number clicked alternately, almost randomly, on all three. Sometimes they were successful (e.g.: finding the *Business number* and *Audits* links right away under *Small and medium-size businesses*), but it seemed to be more by luck than design.

As noted earlier in the section '*Some Felt There Were Not Enough Links In the Business Column',* a number felt there were topics missing. If the second level of organization is supposed to be by topic, they clearly felt it was incomplete. (For examples, see Page 51)

Some assumed that the mixture of links in the *Business* column were the most frequently used topics that that Business people were interested in.

Individual Topic Areas Seem To Be Organized

The general comment seemed to be that while the site overall can be confusing, the individual topic areas seem to have a certain logical flow to them.

Some of the topic pages seem well organized. Participants liked the layout of the pages that came up when the link on *Home* page was clicked. The *Payroll* page, for example, (See Screen Shot #19 on Page 54) shows a separate link for each of the various topics that are related to payroll and gives a brief explanation of what the link will lead to.

The fact that each of the pages except *My Business Account* and *Represent a client* followed this format gave the Business pages a fairly consistent look and feel.

The problem was that while each page had a common look, each organized the information in a different way. On the *Payroll* page the information is organized by topic, while on the *Goods and Services Tax/Harmonized Sales Tax (GST/HST)* page (See Screen Shot #20 on Page 55), it is organized by type of business or sub-group of society (e.g. Charities, Individuals, Visitors to Canada, and so on).

SCREEN SHOT #19 – *Payroll* Page

Canada Revenue   Agence du revenu
Agency   du Canada

Canadä

Français	Contact us	Help	Search	Canada Site
Home	What's new	E-services	Site map	Forms and publications
			A to Z index	

Return to Home
Return to Business

Payroll

As an employer, trustee, or payer, you are responsible for deducting Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums and income tax from remuneration or other types of income you pay, remitting them to us and reporting them on the applicable slips.

What's new for Payroll

Search payroll topics alphabetically:

[Select a letter ▾] [Go]

Topics for Payroll

Payroll tables, guides, TD1, and more
Payroll tables, payroll deductions online calculator, tables on diskette, and calculation formulas to download

How payroll works Payroll steps, your responsibilities as an employer, and more	**Information for employees** Information about tax deductions, T4 slips, and more
Calculating deductions Calculate CPP contributions, EI premiums and income tax	**Benefits and allowances** Information about taxable and non-taxable benefits and allowances
Remitting deductions How, when, and where to remit your deductions, and how to correct remitting errors	**Completing and filing information returns** Information about T4 and T4A slips and summaries, and more
Employee or self-employed?	**Penalties, interest, and other consequences**
Electronic services	**Important Dates for Payroll**

Let us inform you

Done   Internet   100% ▾

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SCREEN SHOT #20 – *Goods and Services Tax/Harmonized Sales Tax (GST/HST)* **Page**

7.5   Navigation

There are two main ways in which users can navigate the site. They can use the links or they can use a *Search* function. This section of the report discusses navigation using the links, while Section 7.6 deals with navigating using *Search*.

Overall Comments On The Navigation Were Mixed

In the post-task interview, participants were asked how easy or difficult they found the site to navigate, or how user friendly they found it. Overall comments were mixed, but tended to be more negative or neutral than positive. In this respect, the Business participants as a group seemed to be more critical than Individuals as a group.

The positive comments tended to surround the tasks that dealt with what some called "common" or "everyday" issues. If the starting point for the quest seemed intuitive, the task was considered easy, and the site was called user-friendly. For example, in Employee Task #7 *("Your employer has given out gift certificates for high performance. Find out if they should be considered a taxable benefit.")*, it was immediately recognized by some that this was a payroll issue, and the *Payroll* link on the *Home* page was clicked. From there, it was clear that *Benefits and allowances* would be the next step, followed by *Gifts, awards and social events*. There was a logical and intuitive path that was easy to follow.

Similarly, in Owner/Manager Task #4 *("Your business' sales have grown to a level where you must register for a GST/HST account with the CRA. Find out how to register for such an account via the CRA Web site.")*, it seemed valid to start with the *GST/HST* link. From the GST/HST page there was a logical flow through *Corporations*, *Registering (opening) your GST/HST account*, to *How to register*.

However, several tasks dealt with issues that either had no intuitive starting point, or the links that seemed logical to the participants did not yield any results. The key complaint tended to be that the CRA has organized the site in a way that does not always make sense to the user. Participants found the site hard to navigate when the keywords or phrases they were looking for did not appear.

There were a number of examples of this, including:

- In Owner/Manager Task #1 *("Find out how to get a copy of your corporation's Notice of Assessment for the previous fiscal year.")*, several participants felt the logical starting point would be the *Corporations* link. When they did not see the words 'Notice of Assessment' on the *Corporations* page, the next logical option seemed to be *Corporations tax return*. However, that route did not lead to a copy of the Notice of Assessment. At best, participants found the definition of Notice of Assessment.

   The actual path from the *Corporations* page was the *Payments* link, followed by *Manage your corporation account*, then *statements*. On the *Statements* page, the user would then need to recognize that they should click *Online Requests:*

Statements in order to ask for a copy of their Notice of Assessment. This path was considered obscure for several reasons. First, few, if any, thought in terms of their Notice of Assessment having to do with payments, which meant they would not go to the *Payments* link. Secondly, because the Notice of Assessment is such a unique document, Business participants said they do not think of it by the generic term 'statement', which means that they might not have thought to click the *Statements* link. Thirdly, if they did get this far, they were not sure they would understand that they would need to click *Online Requests* in order to get a copy of their Notice of Assessment.

- In Tax Professional Task #5 (*"Your client's business is expanding, and she wants you to find out if the new person who will be working for her is considered (by the CRA) to be an employee or a self-employed contractor."*), it was not intuitive to some participants that the answer would be found through the *Payroll* link.

  On the other hand, the phrase 'employment status', led some to click the *Employment status for EI and CPP* link in their effort to find something about employees vs. self-employed contractors. However, the page that was revealed was headed *Canada Pension Plan (CPP) and Employment Insurance (EI) Rulings,* something that did not seem to fit the task.

- In Owner/Manager Task #6 (*"Find out how to give your staff member the ability to handle tax matters on your behalf with the CRA."*), virtually no one looked under *Business registration* in order to find out how to authorize an employee to act on their behalf. Part of the issue was that the participants were all part of established businesses, and they did not think in terms of registration, but rather changing the contact person after the business had been registered. Given that this is an equally valid scenario, they had a hard time determining where to start. (See Screen shot #21 on Page 58)

While the key complaint was the way the information was organized, participants voiced a few other concerns, as well. For example, many felt there was too much clicking required to find the information. While they acknowledged that the site has a lot of information, they typically do not want to have to click more than 3 or 4 times to get the answer they need. In many of the tasks, they felt they were doing considerably more than that.

Another concern was the amount of reading required on the site. Business participants tended to say that when they go to the CRA Web site, it is usually in search of the answer to an immediate question. In most cases, they said they don't have a lot of time to spend reading, yet this site tends to demand that they read if they want to find the information they need.
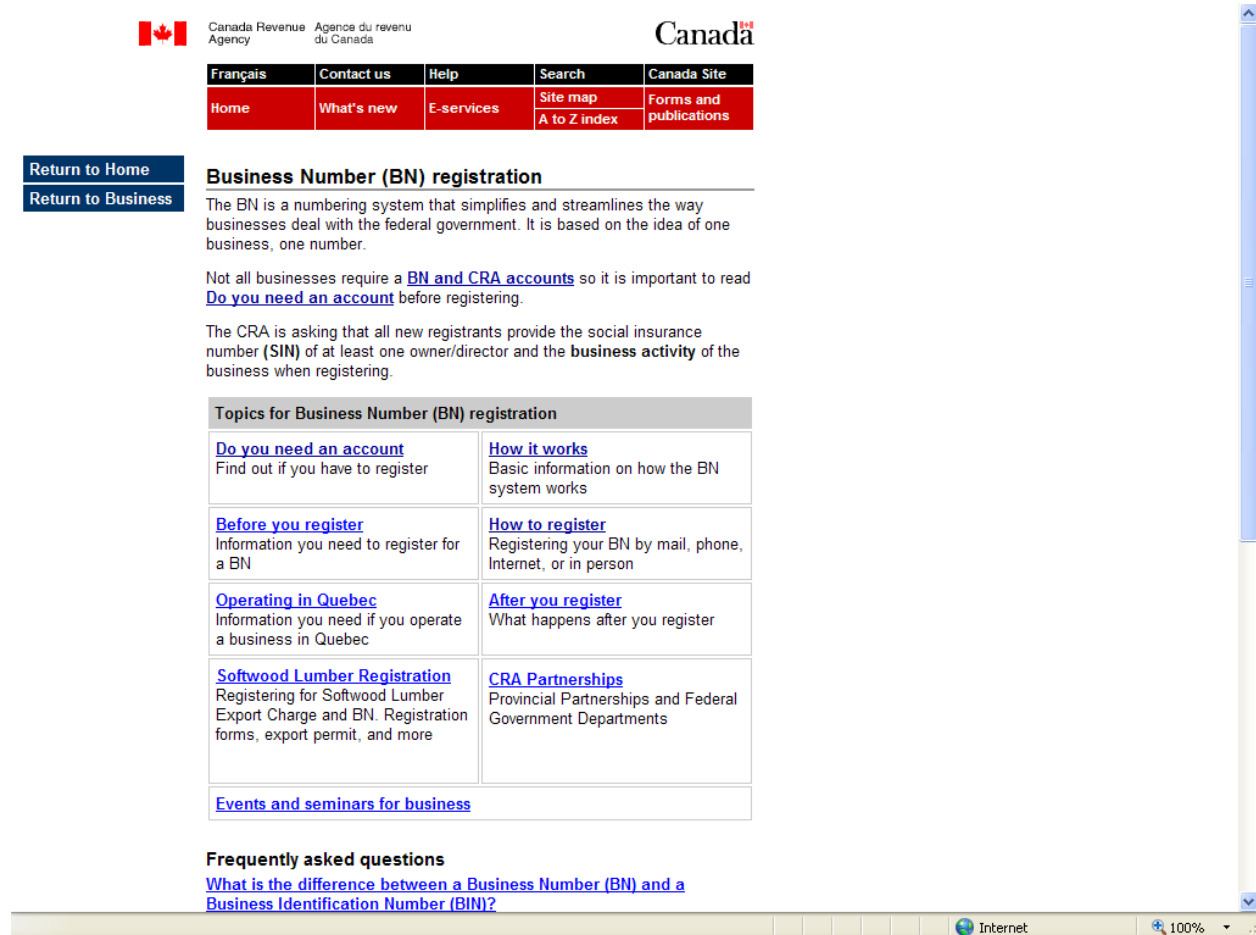
The Owners/Managers and Sole Proprietors seemed particularly impatient. Several wanted to give up the task after only a few clicks and suggested that "at this point, I would call". Others said they would ask an employee or their accountant to look up the information for them.

Tax Professionals and most Employees, on the other hand, seemed to approach the tasks with more confidence. Some clicked extremely rapidly, trying 3 or 4 different paths or using the *Search* box or the *Search* link to find the information in relatively little time. Instead of

expecting one logical path, they anticipated that there might be several ways to get the answer. As they thought out loud during the tasks, a typical comment was "it could be under this or that", or "let's try the *Search* or the *A-Z index*". Some would even just go to the *Site map* and use 'Control + F' to identify a keyword.

SCREEN SHOT #21 – *Business Number (BN) registration* Page

Participants Do Not Read

It needs to be made clear that some of the issues encountered by the Business participants were related to the way they themselves approach Web sites, rather than the site itself. It was observed by the moderators and confirmed by many of the participants that they do not thoroughly read the text on the pages of Web sites, particularly if the text is in paragraph form. Rather they tend to scan the page looking for keywords. In some cases, this scanning meant they missed seeing key information that would have been helpful to them.

As has been discussed, the participants also tend to focus their attention on the middle of the page, and do not look at the left menu. For this reason, they missed the logical starting point for:

- the Charities Task *("Your business (Your client's business) received a receipt for a donation it made to a registered charity. You want to make sure it contains all the required information in order to claim it on your (your client's) T2 return. Find out what information CRA requires charities to place on their tax receipts.")* The link to *Charities* is in the left menu.

- the Appeals tasks, as the link to *Resolving disputes* is in the left menu.

- Owner/manager Task #10 *("Your firm has undertaken some research this year. Find out if it is eligible for any special tax credits or deductions.")*. Not only did participants not look in the left menu, on an aided basis they said they would not have recognized that *SR & ED* was the link to click because it was not clear what the link meant.

Use of The Back Button

For the most part, participants used the *Back* button on the server in order to return to the previous page on the Web site, or even to go back several pages. It was described as a familiar thing to do.

Some used the *Home* link in the top menu bar when they wanted to go right back to the *Home* page. Again, this is a fairly familiar type of link that they have seen on the top menu bar of other sites. Others did not seem to see the *Home* link, and used it only after the moderator suggested it would be a faster way to get directly back to the *Home* page.

Relatively few, however, used the *Return To...* buttons that were located on the left side of certain pages. When probed, many participants said they had not even noticed the buttons, partially because the white lettering in the dark blue box did not stand out, and partially because they were located on the left side of the page where participants said their eyes tend not to go.

On an aided basis, some participants said these links could be useful, but only if they are noticed.

Several participants commented that the *Return to Home* button was unnecessary, given the presence of the *Home* link in the top menu bar.
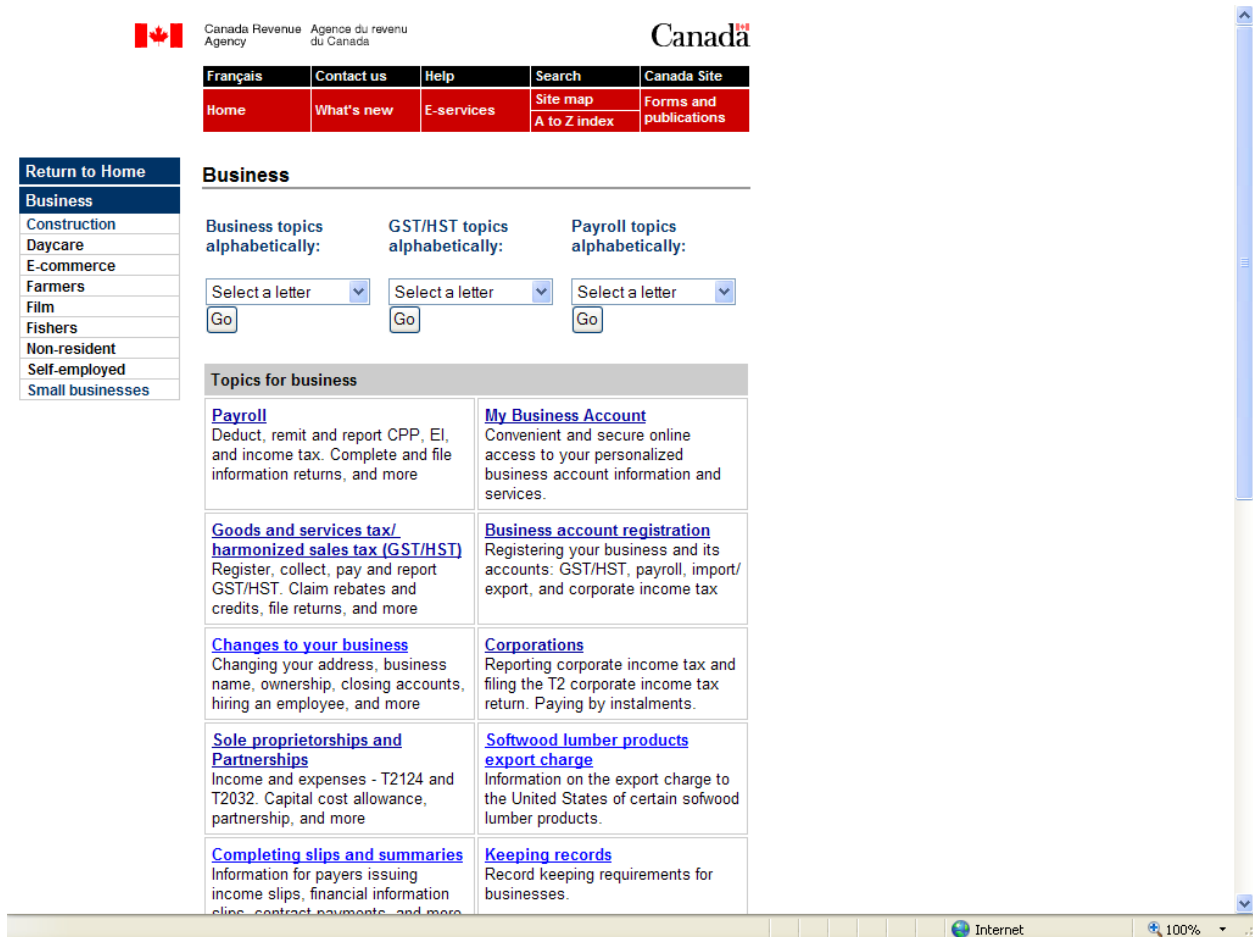
Comments On Some Specific Pages

While the discussion above mentions some of the pages that participants explored, there were a few other comments made about specific pages that also warrant a mention:

- The Sole Proprietors wanted to see more on their page. While they liked the categories or topics that are there, they wanted to see more main sections with sub-headings to deal with issues. One Sole Proprietor said that she should not have to go to the tax categories (i.e. Payroll, GST/HST) to find the answers to her

questions, but that she should be able to find them through the *Sole Proprietors* page.

- One participant expected the *Corporation* link to take him to a general page that would deal with a variety of issues about corporations. He expected to see some FAQs, or to at least be given a sense of the structure of the site as it related to corporations.

- A few others mentioned a need for some general FAQs somewhere on the site, probably on the *Home* page.

- As noted in Section 7.4 (Organization of the Site), many participants did not realize that the word *Business* on the *Home* page was a link that led to the *Business* page. When they were shown the *Business* page they felt it offered more topics than they had expected. Some, however, questioned the list in the left menu of the *Business* page (See Screen Shot #22 on Page 61), as there did not seem to be any common thread among the links.

- At least one participant felt the flow of the *GST/HST* page was not logical. She felt it would make more sense to start with a link such as 'Qualifications – do you need to collect the GST/HST?'

SCREEN SHOT #22 – *Business* Page

7.6   Search Function

Many Participants Claimed To Use Search Exclusively

The research was designed to encourage participants to use both the *Search* function and the links in their efforts to complete the tasks. While some of the Business participants started the tasks by using the links, most also used the *Search* function for some of the tasks, either on their own, or at the request of the moderator.

Most of the Business participants interviewed claimed to have a lot of experience with *Search* engines. Many said they typically go straight to the *Search* function on any Web site, as they feel it is the quickest way to find what they are looking for. A few said they prefer to use a search engine like Google to find information on any Web Site (including the CRA), rather than use the Web site's own *Search* feature.

A number of the Business participants said they will start looking for information on any Web site using the links, but will move quickly to the *Search* function if there no appropriate links on the *Home* page, or if they begin to find themselves doing too much clicking.

However, several commented both before and after the tasks that they did not find the CRA's *Search* engine particularly useful, and therefore used it only as a last resort.

The Search Box Was More Visible Than The Link

The *Home* page of the CRA Web has two entry points to the *Search* engine – the *Search* box on the page and the link in the top menu bar. (See Screen Shot #1 on Page 11) Most Business participants seemed more likely use the *Search* box, although most claimed to have noticed both. They liked the box because it was right there on the *Home* page and did not require them to click a link in order to enter their keywords.

A few said they saw and used the link first because they are used to looking for *Search* in the top menu bar. Moreover, these participants said the *Search* box was not very prominent on the *Home* page, and they did not even see it right away. They felt it was overshadowed by the 'Welcome the Canada Revenue Agency (CRA)' banner across the page.

Some Business People Found The CRA's Search Engine Helpful For Some Tasks

A few of the Business participants found it helpful to use *Search*, particularly if they had no success using the links. One Tax Professional had enough success using *Search* that he credited the search engine with shifting his overall opinion of the CRA Web site in a positive direction. Another said he felt that he could narrow down his options using *Search*, even if he did not arrive precisely at the result he needed.

Some of the searches that were successful included:

- Sole Proprietor Task #3 *("Your business is expanding and you want to find out if the person who will be working for you is considered by the CRA to be your employee or a self-employed contractor")* was easily completed by the participant who searched using 'Employee or Self-employed'; he got the result 'RC 4110 – Employee or Self-employed?'. Virtually no one was successful in completing this task using the links.

- Owner/Manager Task #2 *("You have been in business been for 10 years and your files are stacking up. Before disposing of any, you want to verify which records you must keep to meet the CRA's requirements.")* One manager entered 'disposing of records' into the search box and immediately found a result 'Keeping records'. Another got to the same result using the keywords 'records to keep'. Another, in Montreal, simply wrote in "Délai de conservation dossiers" and immediately got the answer.

- Tax Professional Task #2 *("Find out how to request a change in the fiscal year end from the CRA for your client's corporation income tax account.")* One Rep attempted this task using the links, and was finally prompted by the moderator to use *Search*. He entered 'year end' into the search box, and one of the results was 'Change of fiscal year-end'. The same thing happened in Montreal.

- Employee Task #3 *("Find information on how the CRA selects companies to audit and what might be involved with an audit.")* This task was also completed by the participants in other Business groups, several of whom entered the keyword 'audit' into the *Search* box, and immediately found the answer they needed.

Overall, participants felt that if they used *Search* to find the answer to a fairly straightforward question, they could find the appropriate keywords to use. Under these circumstances, they found the *Search* function efficient.

Others Found Search Frustrating

Other Business participants were frustrated by the *Search* engine and questioned its sophistication. They described the search results as "unimpressive".

A few were particularly frustrated by the fact that they could not put an entire phrase into the *Search* box. One even challenged the fact he could not get an answer when he entered a question into *Search*.

There were a number of tasks in which participants did not find the appropriate keywords to use in *Search*, even when the words they used seemed appropriate and relevant. A number were frustrated because they felt they had to "think like the CRA" in order to find some of the information.

Some of the Searches that were not successful included:

- Employee Task #1 *("You need to get a copy of the Notice of Assessment for the corporation's last fiscal year.")* This was also included in most of the other Business tasks, and led to significant confusion as participants input 'Notice of Assessment' into the Search box with no success.

- Sole Proprietor Task #3 *("Your business is expanding and you want to find out if the person who will be working for you is considered by the CRA to be your employee or a self-employed contractor.")* This task also appeared in the other Business tasks, and was one very few were able to complete. Most used *Search* to input words such as 'employee' or 'employee or self-employed' or 'contractor', but did not find what they were looking for, nor could they think of any other appropriate keywords to use.

- Tax Professional Task #3 *("Find out how recent changes to tax legislation might affect pension plan administration.")* One Tax Professional in Toronto used the phrase 'pension plan news' in the *Search* box, but did not find any results he felt were appropriate. The same thing happened in Montreal.

- When attempting the Appeals tasks, a Tax Professional in Montreal who did not see *Régler un différend* (which was not widely understood by the Montreal participants), on the left menu, searched the word 'contestation' without success.

- Owner/Manager Task #10 ("*Your firm has undertaken some research this year. Find out if it is eligible for any special tax credits or deductions.")* Various Owner/managers in both markets had no luck searching words and phrases such as:

  - Tax credits/ credit d'impôt
  - credit d'impôt spéciaux
  - Tax credits for business
  - Business tax credits
  - Eligible tax credits
  - Research deductions
  - Recherche et développement.

Some Searches Failed Because Participants Did Not Read

It was the observation of the moderators that some of the searches apparently failed because the participant did not read the results thoroughly enough to determine whether any were the correct ones. In this respect, many participants appeared to simply scan the list of results looking for the keywords that they had used in the *Search*. If they did not find what they were looking for, they typically tried a different set of keywords, or went back to looking through the links.

An example of this type of behaviour would be the Tax Professional who was trying to find out how to appeal the amount of corporation income tax the CRA has assessed to his business client. (Tax Professional Task #3) He used the phrase 'appeal assessment' in the *Search* box but did not believe he had found the right answer on the *Search results* page. He did not take the time to look more closely at result '#2 Income Tax'; if he had, he would have discovered that it led him to the right page.

It was also the observation of the moderators that some did not scroll enough on the *Search results* page. For example, one Owner/Manager in Montreal who searched the word 'vérification' did not have the patience to scroll down to the sixth result on the page, but rather quickly concluded from the first five results that they all dealt with internal agency audits.

The Results Page Was Considered Typical

The *Search results* page was generally regarded as similar to the search results pages on other Web sites. It was not particularly unique.

Some Business participants complained that there was too much reading required on the page. While they appreciated having a brief explanation of the search results, they found some of the explanations too wordy. To a large extent, they seemed to simply scan the results titles, without taking the time to read the brief explanations.

Most felt that many of the searches resulted in too many results. For example, entering 'Notice of assessment' into the *Search* box yielded close to 4,000 results. Because they believe the *Search* is (or should be) sophisticated enough to sort the results by relevance, most agreed that they would not look at any results past the first page or two. They said they preferred to change the keywords they had used and initiate another search rather than take the time to go through more than 10 or 15 results.

Part of their complaint was that some of the results did not seem to have any relevance to what they were searching for. For example, in Employee Task #1 *("You need to get a copy of the Notice of Assessment for the corporation's last fiscal year.")* one of results listed on the first *Search results* page was 'Line 253 – Net capital losses of other years'. The participants who saw this did not understand what that had to do with the Notice of Assessment.

Another example was found by the Owner/Manager who tried searching the phrase 'authorize staff' in response to Task #6 *("Find out how to give your staff member the ability to handle tax matters on your behalf with the CRA.")*. Search result #5 was 'Frequently Asked Questions About The Re-engineering of Registered Pension Plan Processes in the Canada Revenue Agency (CRA)'.

A few complained that they could not see all the results on the page without a lot of scrolling, something many do not like to do. (See Screen Shot #17 on Page 38). Indeed, a few almost did not notice that they needed to scroll in order to see all the results.

At least one Business participant was confused by the options within the box at the top of the page on the *Search results* page (i.e. *Search in the results displayed below* and *Search in our forms and publications only*). He did not understand how or when someone might use them.

One participant wondered whether the results could be put into columns on the page in order to get more of the results on one page.

Other Forms Of Search Were Tried

Some Business participants made use of the other search options such as the *A to Z Index* or some of the alphabetical topic indices on pages such as the *Business* page.

The *A to Z Index* proved useful when the search required only one or two words such as 'audit' or 'vérification' (Owner/Manager Task #3). Participants who used this form of search were able to successfully find the answers to relatively simple questions.

A few commented that the *A to Z Index* works well as long as you choose the correct word, and therefore select the correct letter to search. For example, in Appeals Task #3 *("Find information about appealing a CPP assessment or ruling.")*, one participant was not sure whether to try 'A'

for 'appeal' or 'C' for "CPP". He suspected it might be a waste of time to use the Index if he was not sure what words to use.

A few Business participants also found and used one or more of the drop-down boxes that allowed them to select a letter. For example, one Owner/Manager went to *Forms and Publications* in the top menu bar when attempting Task #2 in which he wanted to verify which records he needed to keep. On the *Forms and Publications* page, he clicked *Topics*, and on the *Forms and Publications listed by topic page*, (See Screen Shot #23 on Page 67), he saw the 'Select a letter' menu. He tried 'D' for 'disposal' and 'R' for 'records', but was unsuccessful at completing the task this way.

The same Owner/Manager also used the *Search topics alphabetically* function on the *Goods and Services Tax/Harmonized Sales Tax (GST/HST)* page when attempting to determine how to register for a GST/HST account (Task #4). He clicked 'R' for 'register', and it eventually led him to a successful completion of the task.

A few of those who saw the *Business topics alphabetically* on the *Business* page expected to see a full list of topics immediately, rather than the two-step process of selecting a letter and then the topic. The two-step process seemed to take more time than they wanted to take. Several also commented that they probably would not use this function unless they knew exactly what they were looking for.

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SCREEN SHOT #23 – Forms and Publications listed by topic Page

7.7   Labeling Of The Site

The Language Used On The Site Was Well Accepted

While there is no question that some of the language used in the CRA Web site is a little technical, for the most part Business participants felt the site is written in common language and is easy to understand.

A few questioned the use of acronyms such as CPP and EI on the *Home* page, as they wondered whether these are widely recognized.

Several also commented that the user needs to have a basic understanding of what they are looking for on the site, or the language used "would lose you". They felt this was particularly applicable to people using the site for business reasons, as many of their issues relate to business accounting and/or legal issues which have their own set of jargon. Those Business participants who had also visited the site for personal reasons said they felt the business-related issues were more complicated to understand than their personal issues had been.

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Some Of The 'Quick Links' Were Not Understood

During the course of the post-task interview, participants were asked what they would expect to see if they clicked on each of a series of links in the *Quick Links/Liens Rapides* column on the *Home* page. For each link, there were participants who were unable to offer an opinion, and said they had no idea where the link would lead.

However, most did offer suggestions, and their responses are outlined in the chart below. In each case, participants seemed to be guessing rather than saying definitively what they would find. It should also be noted that most participants offered more than one suggestion as to what would be included behind the link.

Business' Expectations Of What Lies Behind Some Quick Links

LINK NAME	ENGLISH	FRENCH
All rates/ **Tous les taux**	- income tax rates for various income levels/income tax brackets/ tax rates by province - all corporate and individual tax rates - GST/HST rates - CPP, EI rates - tax tables - rates for penalties, interest rates for not filing - loan rates - rates that are considered a taxable benefit if you give an employee a loan - exchange rates on the Canadian dollar	- tous les taux - taux d'intérêt - taux d'imposition - taux de base - taux de change
Important dates/ **Dates importantes**	- filing dates for corporations, individuals - penalty dates - milestone dates - dates on which GST/HST payments are due, payment due dates - reporting dates for corporate tax, payroll tax, GST/HST, personal taxes - installment dates - remittance dates - payroll tax schedule - statutory holidays	- dates d'échéance - dates critiques - dates de production de déclaration/ rapports
		CHART CONTINUES

Business' Expectations Of What Lies Behind Some Quick Links (continued)

LINK NAME	ENGLISH	FRENCH
Taxpayer alert/ Alerte à l'intention des contribuables	- legislation currently in process of being approved - changes in taxes, legislation, new tax information - something new - information on the new Budget - a 'heads-up' on what is coming, warning about pending changes - penalties for late filing - deadlines - mistakes taxpayers have made or could make, pitfalls to avoid - appeals, rules for appealing - things you might not know, but should - one person suggested it meant things to do with fraud or personal security	- nouveautés - messages importants - cas de fraude - avis aux contribuables - modifications aux lois et règlements - vol d'identité (mise en garde) - obligations des citoyens - droits et responsabilités des contribuables
Employment status for EI and CPP/ Statut d'emploi pour l'A-E & le RPC	- rules to qualify for CPP, EI; number of hours you need to work to qualify - obligations of employers as they relate to CPP, EI; conditions under which employer has to pay EI - when the corporation has to remit CPP - amount of the benefit, CPP limit, EI limit, maximum allowed - calculation of EI - rates for EI, CPP - when an employee starts and stops paying into EI, CPP - how to opt out - new provisions employer should know	- critères d'admissibilité - renseignements généraux sur l'assurance-emploi et le régime de pensions du Canada

While not all participants explored these links, those who did felt that *All rates* and *Important dates* led to pages that they would have expected. That is, they saw what they anticipated seeing when they clicked these links.

However, the *Taxpayer alert* page was a surprise to those who clicked it. The name of the link seemed to imply something new or that something was changing. Aside from one Sole Proprietor in Toronto and one Tax Professional in Montreal, virtually no one felt the name suggested something do with fraud or personal security issues. On an aided basis, they felt a name such as 'fiscal fraud' might make more sense.

Similarly, the link *Employment Status for EI & CPP* did not take participants where they anticipated. They believed they would see the rules and regulations surrounding these programs, but instead they found information on rulings. No one felt the label on the link was an appropriate one.

There Were Other Links That Business People Found Confusing

Participants were asked if there were any other links on the *Home* page that they found confusing, or that they could not tell by the name where the link would take them. Some of the ones they mentioned included:

LINKS FOUND CONFUSING BY BUSINESS PEOPLE:

COLUMN/MENU	ENGLISH	FRENCH
In Quick Links/ Liens rapides	- Taxpayer Alert - Employment Status for EI and CPP	- Alerte à l'intention des contribuables - Statut d'emploi pour l'A-E & le RPC
In the Business/ Entreprises Column	- Represent a client (not everyone understood that this was a link for tax professionals or others who wanted to act on behalf of someone else with the CRA) - Sole proprietors and partnerships (a few wondered if this included the Self-employed)	- Représenter un client - Entreprise individuelle et société de personnes - Retenues sur la paie (considered more limiting than 'Payroll') - Petites et moyennes entreprises (the distinction was not clear between this and Entreprise individuelle et société de personnes)
In the left-hand menu	- SR&ED	- RS&DE - Divulgation proactive
In the top menu	- E-services	

Virtually No One Saw The Word 'Highlights' As A Column Heading

In the centre of the *Home* page, the word(s) *Highlights / Faits Saillants* appears in a gray bar. Participants were asked if they had noticed the word(s), and what they believe the words to mean.

Qualitatively, it appeared that few, if any of the Business participants noticed the word unprompted. On an aided basis, they felt it referred to current topics under discussion, current issues, possibly some news releases. Moreover, they seemed to feel the heading referred to the bullet points right below it; virtually no one indicated that they believe it referred to all of the information that fell below it. In this respect, it was the observation of the moderators that few of the Business participants scrolled down the *Home* page, and those who did tended to scroll back up again fairly quickly. They noticed that much of what was 'below the fold' was aimed at Individuals (e.g. CCTB, UCCB, Children's Fitness Tax Credit), and was therefore not of interest to them.

Those who did notice that there was information for Business people tended to say they had other sources of information on tax-related issues, sources such as the mass media, CCH and

their accountant or tax lawyer. While they don't dismiss the CRA Web site as a source of information, many, particularly the Owners, Employees and Sole Proprietors, tend to look for information on an as-needed basis, rather than try to stay abreast of all changes.

The Term 'In Focus' Suggested Something More Detailed

Right below the word *Highlights* on the main page is the term *In Focus*. Again, participants were asked what they felt this heading meant. The Business participants seemed to feel this meant something more specific than *Highlights*. That is, it implies more detail on the topics, or more information on things such as changes to personal or business taxes.

Some Montreal respondents did not respond well to the expression *En Vedette*, which seems a little too informal for this type of site.

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8.0   CONCLUSIONS AND RECOMMENDATIONS

8.1   CONCLUSIONS

User Behaviour Impacts Reaction To The Site

In moving towards a redesign of the CRA Web site it will be important to keep in mind some fundamental aspects of user behaviour:

- Users come to the Web site to find information quickly; they do not want to spend a lot of time on the site. If they don't find what they want fairly quickly, they will give up and phone.
- Many users do not want to read a lot of text. They prefer to skim the pages, looking for specific words or phrases that will tell them they are on the right path.
- Many users do not scroll down the page, meaning they can miss important information that is 'below the fold'.
- Individuals and some Business participants do not visit the site often enough to become familiar with it. This means the site needs to be designed in such a way that first-time users can navigate easily.
- Those who visit the CRA Web site more frequently (i.e. Tax Professionals, and, to some extent, Employees of small and medium-sized businesses) do seem to learn their way around the site, but this also means they have higher expectations for the way the information is organized.

Organization Of The Site Is Not Always Clear

The CRA Web site is acknowledged as big, which means users need it to be clearly organized:

- They want to narrow the focus as quickly as possible, and therefore appreciate that the *Home* page sets Individuals and Business apart.
- Most do not recognize that the words *Individuals* and *Business* are links, and therefore miss seeing useful links.
- Many dismiss the left menu as including links leading to general information.
- Many believe the top menu will include the standard links found on most sites.
- Most are not sure how the site is organized once past the over-arching division between Individuals and Business.

Navigation By Links Is Not Always Easy

While some of the more straightforward tasks could be accomplished using the links, other tasks were more challenging:

- Most problems resulted from participants not finding a link they thought they should see, or not understanding how the CRA had organized the site.
- Many complained that too many clicks are required to find information.
- Most used the *Back* button in the browser, or the *Home* link when navigating.

Navigation By Search Had Mixed Results

Participants had mixed results using *Search*:

- Some participants used *Search* immediately, and did not even attempt to use the links for navigation.
- Some used the *Search* link, while others used the box. The *Search* box was not immediately seen by some. Most believed the link and the box were simply two entry points to the same thing.
- Finding the right keywords to search was the major problem, as participants felt they had to second-guess the CRA's use of language.
- *Search* did not seem to allow synonyms (e.g. *car* vs. *vehicle* vs. *automobile* or *appeal* vs. *contest*).
- The results pages typically have too many results, with many that seem irrelevant to the search.

The Language Used On The Site Is Reasonably Well Received

- Many describe the language used as fairly easy to understand.
- There is some jargon that not everyone understands (e.g. *arrears, ombudsman, capital gains, deemed resident*, etc.).
- There are some links that are misleading or confusing (e.g. *Taxpayer alert, Employment status for EI and CPP, SR&ED, E-services*, etc.).

Millward Brown

8.2   RECOMMENDATIONS

Based on the results of this research and the interpretation of the moderators, the Canada Revenue Agency could consider the following:

- Revising the *Home* page as follows (see Suggested Version on Page 75):

    – showing only four key columns – *Individuals*, *Business* and *Quick Links* in the middle, and a left menu that is reduced in size.

    – finding a way to make it clear to users that the words *Individuals* and *Business* on the *Home* page are links and not just headings.

    – making the *Individuals* column more comprehensive by adding to the list of topics, groups of people, and activities included.

    – making the *Business* column more comprehensive by adding to the list of topics, people and types of businesses and sectors.

    – putting the left menu in a logical order – perhaps alphabetical.

    – moving the *Search* box on the *Home* page to a more visible location.

- Making pages with a lot of text on them easier to read by reducing the number of paragraphs and making more use of bullet points, and sub-headings on the pages.

- Clarifying some of the more confusing links such as *Taxpayer Alert*, *Employment status for EI and CPP, SR &ED.*

- Ensuring that the name of the link is consistent with the title of the page to which it leads.

- Organizing the links by topic more consistently.

- Allowing a variety of synonyms to be used in *Search.*

Millward Brown

SAMPLE REVISED HOME PAGE

This intended as an example of the way the *Home* page could be organized based on comments made during the research. It is acknowledged that some of these suggestions (i.e. the location of the Search box) might not fit the conventions that are used in the design of the CRA Web site.

APPENDIX

NOTE REGARDING APPENDIX:

This Appendix includes the following:

- English and French versions of the screeners for the various target audiences
- English and French versions of the discussion guides used in the research
- English and French versions of the descriptions of the tasks used in the research

The paths supplied by CRA and those taken by the research participants are outlined under separate cover in the following documents:

- Summary of Tasks Performed on the CRA Web Site (Toronto interviews, conducted in English)
- Summary of Tasks Performed on the CRA Web Site (Montreal interviews, conducted in French)

PROJECT #20211495   **MILLWARD BROWN**
May 30, 2007
Screener – FINAL

Good morning/afternoon/evening. My name is _____ of Millward Brown, an independent research firm and we will be conducting a research study on behalf of the Government of Canada. The objective of the research is to evaluate the Canada Revenue Agency website, (formerly known as Revenue Canada). We are not asking for any confidential information about you or your personal finances, nor are we selling anything. We are simply interested in your opinions about the website.

This research involves one-on-one interviews in a research facility with people like you for the purpose of reviewing the Canada Revenue Agency website. All your answers will be kept strictly confidential and you will be completely anonymous to the Canada Revenue Agency; anything you say will be incorporated with what others say. Your participation is voluntary but we really value your opinions.

To ensure that we are recruiting the appropriate individuals, I would like to ask you a few questions.

1.   For this project, I need to speak to a person in the household who is aged 18 or over. Would you be that person?

        Yes   ☐
        No   ☐   **ASK TO SPEAK WITH PERSON 18 YEARS AND OVER. IF NO PERSON AGED 18+, TERMINATE**

2.   Please tell me in which age bracket you belong. (READ LIST)

        Under 18   ☐   **THANK AND TERMINATE**

        18 to 24   ☐
        25 to 34   ☐
        35 to 49   ☐
        50 to 64   ☐
        65 – 75   ☐

        76 or over   ☐   **THANK AND TERMINATE**

                GOOD MIX

3.   GENDER: (DO NOT READ)

        Male   ☐
        Female ☐   **CHECK QUOTAS**

4a)   Do you currently use the Internet at least one hour a week <u>for personal reasons</u>? Do <u>not</u> include times when you logged on just to check or send e-mail.

<div align="center">

Yes   ☐

No   ☐   **THANK AND TERMINATE**
</div>

4b)   And what types of things do you do on the Internet? For example, do you…

	Yes	**No**
a) Use it for e-mail	☐	☐
b) Look for information *(eg. read newspapers, check stock prices, look up information about products or services, visited the CRA website, etc.)*	☐	☐
c) Buy or order products or services on-line using a credit card	☐	☐
d) Do on-line banking (eg. pay bills, transfer money, etc)	☐	☐
e) Access or change personal information through an on-line service *(eg. changed your address on-line, check the status of your own tax return on-line, etc.)*	☐	☐
f) File your personal income tax return on-line using NETFILE	☐	☐
g) Other (specify) _____	☐	☐

<div align="center">

If a) and/or b) are only items checked 'Yes', thank and terminate.

All must say 'Yes' to <u>one or more</u> of c, d, e or f to qualify
</div>

5.   Have you yourself used the Canada Revenue Agency website since January 1st 2007 <u>for personal reasons</u>, other than <u>just</u> filing your income tax return through Netfile?

<div align="center">

Yes   ☐

No   ☐   **Thank and terminate**
</div>

6.   Did you or do you intend to submit a personal tax return for the year 2006, that is, the tax return that was due at the end of April 2007?

<div align="center">

Yes   ☐

No   ☐   **THANK AND TERMINATE**
</div>

7.   And did you submit a personal tax return for the year 2005, that is, the tax return that was due in April of 2006?

<div align="center">

Yes   ☐

No   ☐   **THANK AND TERMINATE**
</div>

8.   Which of the following best describes how your personal tax return was filled out this year? (**READ LIST**)

You filled it out entirely by yourself, without any help   ☐
You got some help, but filled out most of it yourself   ☐

You filled out some of it, but you got a lot of help   ☐   **THANK & TERMINATE**
You had no involvement in completing your personal
   tax return/ you delegated it to someone else entirely ☐   **THANK & TERMINATE**
Refused   ☐   **THANK AND TERMINATE**

9.   Are you currently a full-time student <u>at a post-secondary institution</u>?

No   ☐   **GO TO Q.10a)**

Yes, currently in school   ☐   **QUALIFIES AS 'STUDENT'**
Yes, just graduated post-secondary   ☐   **QUALIFIES AS 'STUDENT'**
Yes, will be <u>going back</u> in the fall/next term   ☐   **QUALIFIES AS 'STUDENT'**

Yes, will be <u>starting post-secondary</u> in the fall/next term   ☐   **TERMINATE**

10a)   And are you currently…

Employed full-time   ☐   **QUALIFIES AS 'EMPLOYED'**
Employed part-time   ☐   **QUALIFIES AS 'EMPLOYED'**

Unemployed	☐	**IF ALSO AGED 65+ QUALIFIES AS SENIOR;**
Retired	☐	
Homemaker	☐	**OTHERWISE TERMINATE**

Other/refused   ☐   **TERMINATE**

CHECK QUOTAS

10b)   **IF EMPLOYED, ASK**… What is your occupation (when you are working?)

_____

GOOD MIX OF OCCUPATIONS.
NOTE: Terminate anyone who says they work in IT, web design, or is a webmaster, or professional tax preparer (ie. accountant, bookkeeper)

10c)   **IF EMPLOYED, ASK**… Do you work for yourself (i.e. self-employed), or someone else?

        Self-employed/work for yourself   ☐ **QUALIFIES AS SELF-EMPLOYED**
        Employed by someone else   ☐ **GO TO Q.11.**

        CHECK QUOTAS

10d)   **IF 'Self-employed' IN Q.10c), ASK**… Do you have a Business Number?

        Yes   ☐ **CHECK QUOTAS (recruit 2 per market)**
        No   ☐

10e)   **IF 'Yes' IN Q.10d), ASK**… Which of the following accounts does your company have with the Canada Revenue Agency? Do you have a…

	Yes	**No**
Payroll Account	☐	☐
GST account	☐	☐
Corporate account	☐	☐

        MUST HAVE AT LEAST 1 OF THESE ACCOUNTS TO QUALIFY.
        IF THEY DON'T HAVE AT LEAST ONE, THANK AND TERMINATE

11.   What was the highest level of education you completed?

        Less than high school   ☐
        Graduated high school   ☐
        Some/completed community
            college/ CEGEP   ☐
        Some/completed university ☐
        Post-graduate   ☐
        GOOD MIX OF EDUCATION STATUS

12a)   And in which of the following categories does your total household income before taxes fall?

        Less than $25,000   ☐   **RECRUIT AT LEAST 3**
        $25,000 - $49,999   ☐   **ASK Q.12b)**

        $50,000 - $74,999   ☐   **RECRUIT AT LEAST 3**
        $75,000 - $99,999   ☐

        $100,000 or more   ☐   **RECRUIT AT LEAST 3**

12b)   **IF HOUSEHOLD INCOME UNDER $50,000, ASK…**Do you currently receive any of the following?

	Yes	**No**
a) Canada Child Tax Benefit (CCTB)	☐	☐
b) GST Credit (GSTC)	☐	☐
c) Universal Child Care Benefit (UCCB)	☐	☐

RECRUIT AT LEAST 3 WHO SAY 'Yes' TO AT LEAST ONE OF THESE BENEFITS

13.   Have you <u>ever</u> participated in a focus group or in-person research discussion for the Canada Revenue Agency or Revenue Canada?

Yes   ☐   **TERMINATE**
No   ☐

14a)   Have you ever participated in a focus group or in-person discussion concerning the evaluation of a federal government website?

Yes   ☐   **TERMINATE**
No   ☐

14b)   <u>In the past six months</u>, have you participated in a focus group or in person research interview on any other topic?

Yes   ☐   **TERMINATE**
No   ☐

15a)   Have you personally, or has anyone in your household ever worked for the Canada Revenue Agency, formerly called Revenue Canada?

Yes   ☐   **TERMINATE**
No   ☐

15b)   Have you personally, or has anyone in your household ever worked for a provincial tax office?

Yes   ☐   **TERMINATE**
No   ☐

16.   Have you ever worked as a webmaster, a website designer or IT/IM specialist?

Yes   ☐   **TERMINATE**
No   ☐

17a)   When you visit federal government websites for personal reasons, do you view the English version only, the French version only or would you use a mixture of French and English versions?

English version only   ☐   **TORONTO**
French version only   ☐   **MONTREAL**
Both English and French   ☐   **PROBE:** Which <u>one</u> are you more likely to use? (RESPONDENT MUST SAY 'French' TO QUALIFY TO MONTREAL SESSIONS.   MUST SAY 'English' TO QUALIFY FOR TORONTO,.. OTHERWISE TERMINATE)

(DO NOT READ) Have not visited a federal government website   **TERMINATE**

TO QUALIFY AS:

Employed – must say 'employed full-time' or 'employed part-time' in Q.10a) AND must say 'Employed by someone else' in Q.10c)

Self-Employed - must say 'employed full-time' or 'employed part-time' in Q.10a) AND must say 'Self-employed/work for yourself' in Q.10c)

Senior – must be aged 65 – 75 in Q.2 AND must say 'Retired, Homemaker or Unemployed' in Q.10a)

Student – must be a 'Full-time Student in post-secondary institution' in Q.9. Can be currently in school, just graduated or going back next term. Can **NOT** be just starting next term (i.e. in the fall). Note that a student can also say they work part-time.

Invitation To Research

As I said, we are conducting a study on behalf of the Canada Revenue Agency. The study will take the form of a one-on-one interview between you and one of our interviewers, and you will be using a computer during the interview. The purpose of the discussion is to understand how people use the Canada Revenue Agency website, what they like about it, and what they might not like about it.   The session will take about an hour and a quarter.

Your participation in the research is voluntary, and your individual responses will be confidential.   At the session, you will be asked only for your first name. Each session will be audio-taped. The tape is for use by the researcher only, and will not be given to the CRA. There may be observers from the Canada Revenue Agency in attendance in a separate room. Would you be interested in attending the discussion? You will be given a token of appreciation of $_____ for your participation.

       Yes   ☐
       No   ☐ **THANK AND TERMINATE**

You will be asked to show photo identification when you get to the facility, so be sure to bring some with you. If you use glasses for reading, or if you use a hearing aid, please bring them with you.   You will be asked to read and review a computer screen during the session. You will also be asked to turn off your cell phone or other electronic devices during the discussion session. Are you comfortable with these conditions?

       Yes   ☐
       No   ☐ **THANK AND TERMINATE**

As we are only inviting a small number of people to attend, your participation is very important to us. If for some reason you are unable to attend, please call so that we can get someone to replace you. You can reach us at ____ at our office. Please ask for ____. Someone will call you the day before to remind you about the discussion group.

The discussion session will be held at:

       DATE: _____

       ADDRESS: _____

       TIME: _____

THANK YOU

RESPONDENT'S NAME _____

CITY _____POSTAL CODE_____PHONE #:_____

RECRUITER'S NAME _____

DATE OF RECRUIT_____

Project #20211495   **MILLWARD BROWN**
May 30, 2007
Screener – Owners/General Managers of Small/Medium-Sized Businesses

Recruiter: At receptionist, ask for a senior decision-maker such as the owner or general manager of the company, who has some responsibility for the company's tax affairs.

Good morning/afternoon/evening.   My name is _____ of Millward Brown, an independent research firm and we will be conducting a research study on behalf of the Government of Canada. The objective of the research is to evaluate the Canada Revenue Agency website, (formerly known as Revenue Canada). We are not asking for any confidential information about your personal finances, or your company; nor are we selling anything. We are simply interested in your opinions about the website.

This research involves one-on-one interviews in a research facility with owners and general managers of small business for the purpose of reviewing the Canada Revenue Agency Website. All your answers will be kept strictly confidential and you will be completely anonymous to the Canada Revenue Agency; anything you say will be incorporated with what others say. Your participation is voluntary but we really value your opinions.

For this project, I need to speak to a <u>senior decision-maker</u> such as the owner or general manager of a small business which has fewer than 99 employees.   The person I need will have something to do with the company's tax affairs. Are you that person?

Yes	☐	**Proceed with screener**
No	☐	**Ask to speak to appropriate person**.
		Repeat introduction

1.   How would you describe your position in the firm? (DO NOT READ LIST)

Owner/co-owner/partner	☐
General Manager	☐
President	☐
Vice President	☐
Other (specify) _____	☐

This research involves in-person interviews with people like you for the purpose of reviewing the Canada Revenue Agency Website. To ensure that we are recruiting the appropriate individuals, I would like to ask you a few questions.

2a)   <u>Not including yourself</u>, how many employees does your firm currently have, including both full-time and part-time people?

    1 only   ☐ **ASK Q.1b)**
    2 – 9   ☐
    10 – 24   ☐
    25 to 99   ☐
    100 or more   ☐ **Thank and terminate**

2b)   **IF '1 only' IN Q.2a), ASK…** Is that one employee the spouse or other member of the immediate family of the owner?

    Yes   ☐ **Thank and terminate**
    No   ☐

TORONTO: Recruit two with 1 – 9 employees, one with 10 - 24 employees and two with 25 – 99 employees

MONTREAL: Recruit one with 1 – 9 employees, and two with 10 – 24 employees and two with 25 – 99 employees

---

3.   Please tell me which <u>one</u> of the following statements best applies to you:

    I/We outsource my company's tax affairs
    to an accountant or bookkeeper   ☐   **Thank and terminate**

    I/we leave all or most of my company's
    Tax affairs to an employee of my firm   ☐ **Ask to speak to appropriate person.
                                                  Repeat introduction using 'Employee'
                                                  screener**

    I/we leave some of my company's tax affairs
    to an employee of my firm, but I deal with
    a lot of it myself   ☐ **Continue**

    I am very 'hands-on' with <u>all</u> aspects of my
    company's tax affairs   ☐ **Continue**

4a)   Does your company have a Business Number?

       Yes   ☐
       No   ☐   **Thank and terminate**
       Not sure   ☐   **Thank and terminate**

4b)   Which of the following accounts does your company have with the Canada Revenue Agency? Do you have a…

	Yes	No	Don't know
Payroll Account	☐	☐	☐
GST account	☐	☐	☐
Corporate account	☐	☐	☐

MUST SAY 'Yes' TO AT LEAST 2 OF THESE ACCOUNTS TO QUALIFY

4b)   What type of business are you in? That is, what does your company do?

_____

Ensure good mix of company types

5a)   Do you yourself personally use the Internet at least one hour a week for reasons related to your business? Do <u>not</u> include times when you logged on just to check or send e-mail.
       Yes   ☐
       No   ☐   **Thank and terminate**

5b)   And do you personally use the Internet at least one hour a week <u>for personal reasons</u>? Again, do <u>not</u> include times when you logged on just to check or send e-mail.
       Yes   ☐
       No   ☐

5c)   And what types of things do you do on the Internet, for either personal or business reasons? For example, do you…

	Yes	No
a) Use it for e-mail	☐	☐
b) Look for information *(eg. read newspapers, check stock prices, look up information about products or services, visited the CRA website, etc.)*	☐	☐
c) Buy or order products or services on-line using a credit card	☐	☐
d) Do on-line banking (eg. pay bills, transfer money, etc)	☐	☐
e) Access or change personal information through an on-line service *(eg. changed your address on-line, check the status of your own tax return on-line, etc.)*	☐	☐
f) File your personal income tax return on-line using NETFILE	☐	☐
g) Other (specify) _____	☐	☐

If a) and/or b) are only items checked 'Yes', thank and terminate.

All must say 'Yes' to <u>one or more</u> of c, d, e or f to qualify

6.   Have you yourself used the Canada Revenue Agency website since January 1st 2007, for reasons related to your business?

Yes   ☐

No   ☐   **Thank and terminate**

7.   In which of the following age categories do you belong?

Under 18   ☐   **Thank and terminate**
18 – 29   ☐
30 – 39   ☐
40 – 49   ☐
50 – 59   ☐
60 or over   ☐
Good mix of ages

8.   Gender (By Observation):

Male   ☐
Female   ☐

Check quotas

8.	In which of the following education categories do you belong?

> Less than high school ☐
> Completed high school ☐
> Some college/university ☐
> Completed college/university ☐
> Graduate school ☐

Good mix of education levels

10a)	Have you <u>ever</u> participated in a focus group or interview for the Canada Revenue Agency, formerly called Revenue Canada?

> Yes ☐	**Thank and terminate**
> No ☐

10b)	And have you <u>ever</u> participated in a focus group or interview concerning any government website?

> Yes ☐	**Thank and terminate**
> No ☐

10c)	And have you participated in a focus group or interview on any topic in the last six months?

> Yes ☐	**Thank and terminate**
> No ☐

11a)	Have you personally or anyone in your household, ever worked for the Canada Revenue Agency, formerly called Revenue Canada?

> Yes ☐	**Thank and terminate**
> No ☐

11b)	Have you personally, or anyone in your household ever worked for a provincial government tax office?

> Yes ☐	**Thank and terminate**
> No ☐

12.	Have you ever worked as a webmaster, a website designer or IT/IM specialist?

> Yes ☐	**Thank and terminate**
> No ☐

13.   When you visit federal government websites for reasons related to your business, do you view the English version only, the French version only or would you use a mixture of French and English versions?

English version only	**Toronto**
French version only	**Montreal**
Both English and French	**Probe:** Which one are you more likely to use? (Respondent must say 'French' to qualify for Montreal sessions. Must say 'English' to qualify for Toronto, otherwise terminate)

Invitation to Research

As I said, we are conducting a study on behalf of the Canada Revenue Agency. The study will take the form of a one-on-one interview between you and one of our interviewers, and you will be using a computer during the interview. The purpose of the discussion is to understand how people use the Canada Revenue Agency website, what they like about it, and what they might not like about it.   The session will take about an hour and a quarter.

Your participation in the research is voluntary, and your individual responses will be confidential.   At the session, you will be asked only for your first name. Each session will be audio-taped. The tape is for use by the researcher only, and will not be given to the CRA.   There may be observers from the Canada Revenue Agency in attendance in a separate room.

Would you be interested in attending the discussion? You will be given a token of appreciation of $_____ for your participation.

Yes   ☐
No   ☐   **Thank and terminate**

You will be asked to show photo identification when you get to the facility, so be sure to bring some with you.

If you use glasses for reading, or if you use a hearing aid, please bring them with you.   You will be asked to read and review a computer screen during the session. You will also be asked to turn off your cell phone or other electronic devices during the discussion.

As we are only inviting a small number of people to attend, your participation is very important to us. If for some reason you are unable to attend, please call so that we can get someone to replace you. You can reach us at _____ at our office. Please ask for _____. Someone will call you the day before to remind you about the discussion group.

Are you comfortable with these conditions?

        Yes   ☐   No   ☐   **Thank and terminate**

The discussion session will be held at:

        Date: _____

        Address: _____

        Time: _____

<div align="center">

Thank you

</div>

Respondent's Name _____

Respondent's Company _____

City _____Postal Code_____ PHONE #_____

Recruiter's Name _____

Date of Recruit_____

Project #20211495   **MILLWARD BROWN**
May 30, 2007
Screener – Employees of Small/Medium-sized Businesses

Recruiter: At receptionist, ask for a person who is responsible for dealing with issues related to the firm's taxes (eg. payroll tax, GST, or other taxes). (This might be the owner, office manager, payroll clerk, etc.)

Good morning/afternoon/evening. My name is _____ of Millward Brown, an independent research firm and we will be conducting a research study on behalf of the Government of Canada. The objective of the research is to evaluate the Canada Revenue Agency website, (formerly known as Revenue Canada). We are not asking for any confidential information about your personal finances, or the business you work for; nor are we selling anything. We are simply interested in your opinions about the website.

This research involves one-on-one interviews in a research facility with employees of small or medium-sized businesses for the purpose of reviewing the Canada Revenue Agency website. All your answers will be kept strictly confidential and you will be completely anonymous to the Canada Revenue Agency; anything you say will be incorporated with what others say. Your participation is voluntary but we really value your opinions.

For this project, I need to speak to a person in the company who is responsible for dealing with the issues related to the payroll tax, GST or other taxes. Are you that person?

Yes	☐	**Proceed with screener**
No	☐	**Ask to speak to appropriate person**. **Repeat introduction**

Are you a senior decision-maker such as the owner or general manager of the firm, or another employee?

Owner or manager	☐	**Switch to screener for Owners/ Managers**
Another employee	☐	**Proceed with this screener**

This research involves in-person interviews with people like you for the purpose of reviewing the Canada Revenue Agency Website. To ensure that we are recruiting the appropriate individuals, I would like to ask you a few questions.

1a)   <u>Not including the owner</u>, how many employees does your firm currently have, including both full-time and part-time people?

        1 only   ☐ **ASK Q.1b)**
        2 – 9   ☐
        10 – 24   ☐
        25 to 99   ☐
        100 or more ☐ **Thank and terminate**

1b)   **IF '1 only' IN Q.1a), ASK…** Is that one employee the spouse or other member of the immediate family of the owner?

        Yes   ☐ **Thank and terminate**
        No   ☐

TORONTO: Recruit one with 1 – 9 employees, and one with 10 - 24 employees

MONTREAL: Recruit one with 1 – 9 employees, and one with 25 – 99 employees

---

2.   Please tell me which <u>one</u> of the following statements best applies to you and your company:

We handle all aspects of the company's tax affairs internally
and I am primarily responsible for it   ☐ **Continue**

Some of the company's tax affairs are outsourced to an accountant
or bookkeeper, and some are handled internally. I am primarily
responsible for the portion that is handled internally   ☐ **Continue**

All or most of the company's tax affairs are outsourced
to an accountant or bookkeeper   ☐ **Thank and terminate**

3a)   Does your company have a Business Number?

        Yes   ☐
        No   ☐   **Thank and terminate**
        Not sure ☐   **Thank and terminate**

3b)   Which of the following accounts does your company have with the Canada Revenue Agency? Do you have a…

	Yes	**No**	**Don't know**
Payroll Account	☐	☐	☐
GST account	☐	☐	☐
Corporate account	☐	☐	☐

MUST SAY 'Yes' TO AT LEAST 2 OF THESE ACCOUNTS TO QUALIFY

3c)   And what type of business are you in? That is, what does your company do?

_____

Ensure good mix of company types

4a)   Do you personally use the Internet at least one hour a week <u>for reasons related to the business you work for</u>? Do <u>not</u> include times when you logged on just to check or send e-mail.

Yes   ☐
No   ☐   **Thank and terminate**

4b)   And do you currently use the Internet at least one hour a week <u>for personal reasons</u>? Again, do <u>not</u> include times when you logged on just to check or send e-mail.

Yes   ☐
No   ☐

4c)   And what types of things do you do on the Internet, for either personal or business reasons? For example, do you…

	Yes	**No**
a) Use it for e-mail	☐	☐
b) Look for information *(eg. read newspapers, check stock prices, look up information about products or services, visited the CRA website, etc.)*	☐	☐
c) Buy or order products or services on-line using a credit card	☐	☐
d) Do on-line banking (eg. pay bills, transfer money, etc)	☐	☐
e) Access or change personal information through an on-line service *(eg. changed your address on-line, check the status of your own tax return on-line, etc.)*	☐	☐
f) File your personal income tax return on-line using NETFILE	☐	☐
g) Other (specify) _____	☐	☐

If a) and/or b) are only items checked 'Yes', thank and terminate.

All must say 'Yes' to <u>one or more</u> of c, d, e or f to qualify

5.   Have you yourself used the Canada Revenue Agency website since January 1st 2007, for reasons related to the business you work for?

        Yes   ☐

        No   ☐   **Thank and terminate**

6.   In which of the following age categories do you belong?

                Under 18   ☐   **Thank and terminate**
                18 – 29   ☐
                30 – 39   ☐
                40 – 49   ☐
                50 – 59   ☐
                60 or over   ☐

                                Good mix of ages

7.   GENDER (By Observation):

        Male   ☐
        Female   ☐

                          Check quotas

9.   In which of the following education categories do you belong?

                Less than high school   ☐
                Completed high school   ☐
                Some college/university   ☐
                Completed college/university   ☐
                Graduate school   ☐

                        Good mix of education levels

9a)   Have you <u>ever</u> participated in a focus group or interview for the Canada Revenue Agency, formerly called Revenue Canada?

        Yes   ☐   **Thank and terminate**
        No   ☐

9b)   And have you <u>ever</u> participated in a focus group or interview concerning any government website?

        Yes   ☐   **Thank and terminate**
        No   ☐

9c)   And have you participated in a focus group or interview on any topic in the last six months?

        Yes ☐ **Thank and terminate**
        No   ☐

10a)   Have you personally or has anyone in your household, ever worked for the Canada Revenue Agency, formerly called Revenue Canada?

        Yes ☐ **Thank and terminate**
        No   ☐

10b)   Have you personally, or anyone in your household ever worked for a provincial government tax office?

        Yes ☐ **Thank and terminate**
        No   ☐

11.   Have you ever worked as a webmaster, a website designer or IT/IM specialist?

        Yes ☐ **Thank and terminate**
        No   ☐

12.   When you visit federal government websites for reasons related to the business you work for, do you view the English version only, the French version only or would you use a mixture of French and English versions?

English version only	**Toronto**
French version only	**Montreal**
Both English and French	**Probe:** Which one are you more likely to use? (Respondent must say 'French' to qualify for Montreal sessions. Must say 'English' to qualify for Toronto, otherwise terminate)

Invitation to Research

As I said, we are conducting a study on behalf of the Canada Revenue Agency. The study will take the form of a one-on-one interview between you and one of our interviewers, and you will be using a computer during the interview. The purpose of the discussion is to understand how people use the Canada Revenue Agency website, what they like about it, and what they might not like about it.   The session will take about an hour and a quarter.

Your participation in the research is voluntary, and your individual responses will be confidential.   At the session, you will be asked only for your first name. Each session will be audio-taped. The tape is for use by the researcher only, and will not be given to the CRA. There may be observers from the Canada Revenue Agency in attendance in a separate room.

Would you be interested in attending the discussion? You will be given a token of appreciation of $_____ for your participation.

Yes   ☐   No   ☐ **Thank and terminate**

You will be asked to show photo identification when you get to the facility, so be sure to bring some with you.

If you use glasses for reading, or if you use a hearing aid, please bring them with you.   You will be asked to read and review a computer screen during the session. You will also be asked to turn off your cell phone or other electronic devices during the discussion session.

As we are only inviting a small number of people to attend, your participation is very important to us. If for some reason you are unable to attend, please call so that we can get someone to replace you. You can reach us at ____ at our office. Please ask for ____. Someone will call you the day before to remind you about the discussion group.

Are you comfortable with these conditions?

Yes   ☐   No   ☐   **Thank and terminate**

The discussion session will be held at:

Date: _____

Address: _____

Time: _____

Thank you

Respondent's Name _____

Respondent's Company _____

City _____Postal Code_____   PHONE #_____

Recruiter's Name _____

Date of Recruit_____

Project #20211495   **MILLWARD BROWN**
May 30, 2007
Screener – Tax Professionals

Recruiter: At receptionist, ask for someone who is an accountant or tax preparer

Good morning/afternoon/evening.   My name is ____ of Millward Brown, an independent research firm and we will be conducting a research study on behalf of the Government of Canada. The objective of the research is to evaluate the Canada Revenue Agency website, (formerly known as Revenue Canada). We are not asking for any confidential information about your personal finances, the business you work for or your clients; nor are we selling anything. We are simply interested in your opinions about the website.

This research involves one-on-one interviews in a research facility with tax professionals for the purpose of reviewing the Canada Revenue Agency Website. All your answers will be kept strictly confidential and you will be completely anonymous to the Canada Revenue Agency; anything you say will be incorporated with what others say. Your participation is voluntary but we really value your opinions.

For this project, I need to speak to a person in the company who is an accountant or tax preparer for business clients that have anywhere from 2 – 99 employees. Are you that person?

> Yes   ☐ **Proceed with screener**
> No   ☐ **Ask to speak to appropriate person**. **Repeat introduction**

This research involves in-person interviews with people like you for the purpose of reviewing the Canada Revenue Agency Website. To ensure that we are recruiting the appropriate individuals, I would like to ask you a few questions.

1a)   First of all, I need to confirm that you are currently employed as a professional tax preparer, accountant or bookkeeper <u>and</u> that you have <u>business clients that have between 2 and 99 employees</u>, not including the owner.

> Yes   ☐   No   ☐   **Thank and terminate**

1b)   And do you personally do any of the following <u>for your small and medium-sized business clients</u>:

	Yes	No
Complete the GST remittance	☐	☐
Complete the Source Deduction remittances	☐	☐
Complete the client's T4 return	☐	☐
Complete the business client's T2 return	☐	☐
Provide tax information or advice	☐	☐

Must say 'yes' to <u>at least two</u> of these to qualify

2.   Would you describe the firm you work for as primarily …

        A tax preparation firm   ☐
        An accounting firm   ☐
        A bookkeeping firm   ☐
        Other   ☐
                    Ensure good mix of company types

3.   How many employees work for your firm? Please include yourself and employees working at all offices across Canada.

        1 – 2   ☐   (Self employed/partnership)
        3 – 10   ☐   (Small firm)
        11 – 25   ☐   (Medium firm)
        26 – 99   ☐   (Large firm)
        100 or more   ☐   (Very large firm)

                    Recruit a mixture of firm sizes.
        Must have at least one per market from a 'very large' firm

4a)   Do you yourself personally use the Internet at least one hour a week for reasons related to your business clients? Do <u>not</u> include times when you logged on just to check or send e-mail.

        Yes   ☐
         No   ☐   **Thank and terminate**

4b)   And do you personally use the Internet at least one hour a week <u>for personal reasons</u>? Again, do <u>not</u> include times when you logged on just to check or send e-mail.

        Yes   ☐
        No   ☐

4c)   And what types of things do you do on the Internet, for either personal or business reasons? For example, do you…

	Yes	**No**
a) Use it for e-mail	☐	☐
b) Look for information *(eg. read newspapers, check stock prices, look up information about products or services, visited the CRA website, etc.)*	☐	☐
c) Buy or order products or services on-line using a credit card	☐	☐
d) Do on-line banking (eg. pay bills, transfer money, etc)	☐	☐
e) Access or change personal information through an on-line service *(eg. changed your address on-line, check the status of your own tax return on-line, etc.)*	☐	☐
f) File your personal income tax return on-line using NETFILE	☐	☐
g) Other (specify) _____	☐	☐

If a) and/or b) are only items checked 'Yes', thank and terminate.
All must say 'Yes' to <u>one or more</u> of c, d, e or f to qualify

5.   Have you yourself used the Canada Revenue Agency website since January 1st 2007, for reasons related to your business clients?

          Yes   ☐
          No   ☐   **Thank and terminate**

6.   In which of the following age categories do you belong?

          Under 18   ☐   **Thank and terminate**
          18 – 29   ☐
          30 – 39   ☐
          40 – 49   ☐
          50 – 59   ☐
          60 or over   ☐
                    Good mix of ages

7.   Gender (by Observation):

          Male   ☐
          Female   ☐
                    Check quotas

8a)	Have you <u>ever</u> participated in a focus group or interview for the Canada Revenue Agency, formerly called Revenue Canada?

　　　　Yes	☐	**Thank and terminate**
　　　　No	☐

8b)	And have you <u>ever</u> participated in a focus group or interview concerning any government website?

　　　　Yes	☐	**Thank and terminate**
　　　　No	☐

8c)	And have you participated in a focus group or interview on any topic in the last six months?

　　　　Yes	☐	**Thank and terminate**
　　　　No	☐

9a)	Have you personally or anyone in your household, ever worked for the Canada Revenue Agency, formerly called Revenue Canada?

　　　　Yes	☐	**Thank and terminate**
　　　　No	☐

9b)	Have you personally, or anyone in your household ever worked for a provincial government tax office?

　　　　Yes	☐	**Thank and terminate**
　　　　No	☐

10.	Have you ever worked as a webmaster, a website designer or IT/IM specialist?

　　　　Yes	☐	**Thank and terminate**
　　　　No	☐

11.   When you visit federal government websites for reasons concerning your business clients, do you view the English version only, the French version only or would you use a mixture of French and English versions?

English version only   **Toronto**
French version only   **Montreal**
Both English and French   **Probe:** Which one are you more likely to use? (Respondent must say 'French' to qualify for Montréal sessions. must say 'English' to qualify for Toronto, otherwise terminate)

Invitation to Research

As I said, we are conducting a study on behalf of the Canada Revenue Agency. The study will take the form of a one-on-one interview between you and one of our interviewers, and you will be using a computer during the interview. The purpose of the discussion is to understand how people use the Canada Revenue Agency website, what they like about it, and what they might not like about it.   The session will take about an hour and a quarter.

Your participation in the research is voluntary, and your individual responses will be confidential.   At the session, you will be asked only for your first name. Each session will be audio-taped. The tape is for use by the researcher only, and will not be given to the CRA. There may be observers from the Canada Revenue Agency in attendance in another room. Would you be interested in attending the discussion? You will be given a token of appreciation of $_____ for your participation.

Yes   ☐
No   ☐   **Thank and terminate**

You will be asked to show photo identification when you get to the facility, so be sure to bring some with you.

If you use glasses for reading, or if you use a hearing aid, please bring them with you.   You will be asked to read and review a computer screen during the session. You will also be asked to turn off your cell phone or other electronic devises during the discussion session.

As we are only inviting a small number of people to attend, your participation is very important to us. If for some reason you are unable to attend, please call so that we can get someone to replace you. You can reach us at ____ at our office. Please ask for ____. Someone will call you the day before to remind you about the discussion group.

Are you comfortable with these conditions?

Yes   ☐   No   ☐   **Thank and terminate**

The discussion session will be held at:

Date: _____

Address: _____

Time: _____

Thank you

Respondent's Name _____

Respondent's Company _____

City _____Postal Code_____

Telephone Number _____

Recruiter's Name _____

Date of Recruit_____

LEGENDRE LUBAWIN MARKETING   **PROJET # 07-576**

<p align="center">Questionnaire de dépistage - Individus</p>

Nom du répondant: _____   Téléphone (maison):

_____
Téléphone (bureau) #: _____   Entrevue #: _____

Bonjour/Bonsoir, mon nom est _____ de LLM, une firme indépendante de recherche. Nous réalisons une étude de recherche pour le compte du Gouvernement du Canada. L'objectif de la recherche est d'évaluer le site internet de l'Agence du Revenu du Canada (ARC), anciennement connue sous le nom de Revenu Canada. Nous ne demandons aucune information confidentielle sur vos finances personnelles ni ne cherchons à vous vendre quoi que ce soit. Nous nous intéressons simplement à vos opinions concernant le site Internet de l'ARC.

Ce projet de recherche consiste en des entrevues individuelles menées auprès de gens comme vous dans le but d'évaluer le site internet de l'ARC. Toutes vos réponses sont strictement confidentielles et vous demeurerez complètement anonyme auprès de l'ARC. Tous ce que vous direz sera incorporé aux commentaires d'autres personnes. Votre participation est volontaire, mais nous attachons beaucoup d'importance à vos opinions.

Pour nous assurer que nous recrutons les bonnes personnes, j'aimerais vous poser quelques questions.

1.   Pour ce projet, je dois parler à une personne de votre ménage âgée de 18 ans ou plus. Êtes-vous cette personne?

      Oui   ❑

      Non   ❑   **Demander à parler à une personne de 18 ans ou plus. Si personne d'autre dans le ménage, terminer.**

2)   Veuillez me dire dans quelle tranche d'âge appartenez-vous ? (**Lire la liste.**)

Moins de 18 ans	[ ]	**Remercier et TERMINER**
18-24 ans	1	
25-34 ans	2	
35-49 ans	3	
50-64 ans	4	
65-75 ans	5	
76 ans et plus	[ ]	**Remercier et TERMINER**

Avoir un bon mix d'âges

3) **Enregistrez le sexe: (Ne pas lire.)**

       Masculin   [ ] → **50%**
       Féminin   [ ] → **50%**

4a)   Est-ce que vous utilisez personnellement l'internet au moins une heure par semaine pour des raisons personnelles?   Veuillez ne pas inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

        Oui   ❑   Non ❑ **Remercier et terminer**

4b)   Que faites-vous sur Internet? Par exemple, est-ce que vous l'utilisez … ?

	Oui	**Non**
a) pour des courriels	❑	❑
b) pour chercher des renseignements (*ex : lire des journaux, vérifier la bourse, chercher des opportunités immobilières, chercher de l'information sur des produits et services, visiter le site de l'ARC, etc.)*	❑	❑
c) pour acheter des produits en ligne avec une carte de crédit	❑	❑
d) pour faire des transactions bancaires en ligne (*ex : payer des factures, transférer de l'argent, etc.)*	❑	❑
e) pour accéder ou modifier des renseignements personnels au moyen d'un service en ligne (*ex: changer votre adresse en ligne, vérifier l'état de votre déclaration de revenus en ligne)*	❑	❑
f) pour produire votre déclaration d'impôts personnelle en ligne avec IMPOTNET	❑	❑
g) Autre (spécifier) _____	❑	❑

Si mentionne seulement a et/ou b, remercier et terminer.
Tous doivent mentionner 'Oui' à un ou plus de: c, d, e, ou f pour se qualifier.

5)   Est-ce que vous avez personnellement utilisé le site internet de l'ARC depuis le 1er janvier, 2007, pour des fins personnelles, pour des choses autres que simplement produire votre déclaration d'impôt via Impotnet?

        Oui ❑ **Continuer**   Non ❑ **Terminer**

6)   Avez-vous produit, ou avez-vous l'intention de produire une déclaration d'impôt personnelle pour l'année 2006, c'est-à-dire la déclaration qui était due le 30 avril 2007 ?

        Oui ❑ **Continuer**   Non ❑ **Terminer**

7)   Et avez-vous produit une déclaration d'impôt <u>personnelle</u> pour l'année 2005, c'est-à-dire la déclaration qui était due en avril 2006?

<div align="center">

Oui   ❑   **Continuer**   Non   ❑   **Terminer**

</div>

8)   Lequel des énoncés décrit le mieux la manière dont votre déclaration d'impôts a été remplie cette année? **(Lire la liste.)**

Vous l'avez remplie entièrement vous-même, sans aide   1❑
Vous avez eu de l'aide, mais l'avez remplie principalement vous-même   2❑

Vous en avez rempli une partie, mais avez obtenu beaucoup d'aide   ❑ -**Terminer**
Vous l'avez déléguée entièrement à quelqu'un d'autre   ❑ -**Terminer**
Refus   ❑ -**Terminer**

9)   Êtes-vous actuellement étudiant à temps complet à <u>une institution post secondaire</u>?

Non   ❑   **Passer à la Q.10a**

Oui, actuellement à l'école   1 **Qualifier comme 'étudiant'**
Oui, vient de terminer le post-secondaire   2 **Qualifier comme 'étudiant'**
Oui, va <u>retourner</u> à l'école cet automne/ prochaine session   3 **Qualifier comme 'étudiant'**

Oui, va commencer le post secondaire cet automne/ prochaine session   ❑ -**Terminer**

10a)   Et actuellement, est-ce que vous … ?

travaillez à temps complet (35 heures par semaine ou plus)   1 **Qualifier comme 'employé'**
travaillez à temps partiel (moins que 35 heures par semaine)   2 **Qualifier comme 'employé'**

êtes sans emploi   3 → **Si a 65+ ans, qualifier comme**
êtes retraité(e)   4 → **'aîné'**
êtes une personne au foyer   5 → **Autrement, terminer**
Autre/refus   ❑ -**Terminer**

Vérifier les quotas.

10b)   **Si employé, demander:** Quelle est votre occupation (quand vous travaillez)?
_____
            Avoir un bon mix d'occupations.
            NOTE : Terminer si le répondant mentionne qu'il travaille dans les technologies de l'information, dans la conception de sites internet, est webmestre ou spécialiste en préparation de déclarations de revenu (comptable, aide-comptable).

10c)   **Si employé, demander:** Est-ce que vous travaillez pour votre propre compte (travailleur autonome), ou pour quelqu'un d'autre?

Travailleur autonome/ travail à son propre compte   1 **Qualifier comme 'travailleur autonome'**
Employé par quelqu'un d'autre   2 **Passer à la Q.11**
                             Vérifier les quotas.

10d)   **Si 'travailleur autonome' à la Q10c, demander:** Avez-vous un numéro d'entreprise?

Oui   ❑ **Recruter 2**   Non   ❑

10e)   **Si 'oui' à la Q.10d, demander:** Lesquels des comptes suivants est-ce que votre entreprise a-t-elle avec l'ARC? Avez-vous un compte…

	Oui	**Non**
Retenues sur la paie	☐	☐
Compte d'entreprise	☐	☐

Doit avoir au moins 1 de ces comptes pour qualifier. Sinon, remercier et terminer.

11)   Quelle est la dernière année de scolarité que vous avez complétée?

Moins que le secondaire   1
Secondaire terminé   2
Cégep commencé/terminé   3
Université commencée/terminée   4
Post universitaire   5

Bon mix de niveaux d'éducation

12a)   Dans laquelle des tranches de revenus suivantes se situe le revenu annuel total de votre ménage avant impôts ?

Moins de $25,000   1   **Recruter au moins 3**
$25,000 - $49,999   2   **Poser la Q.12b**
$50,000 - $74,999   3
$75,000 - $99,999   4   **Recruter au moins 3**
$100,000 ou plus   5   **Recruter au moins 3**

12b) **Si revenu moins de \$50,000, demander:** Est-ce que vous recevez l'une des prestations suivantes?

	Oui	**Non**
a) Prestation fiscale canadienne pour enfants (PFCE)	☐	☐
b) Crédit pour la TPS/TVH	☐	☐
c) Prestation universelle pour la garde d'enfants (PUGE)	☐	☐

Recruter au moins 3 qui dissent 'oui' à au moins un de ces bénéfices

13) Avez-vous déjà participé à un groupe de discussion ou à une entrevue de recherche pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

Oui   ☐   **Remercier et terminer**   Non   ☐

14a) Avez-vous déjà participé à un groupe de discussion ou à une entrevue concernant l'évaluation d'un site internet du gouvernement fédéral?

Oui   ☐   **Remercier et terminer**   Non   ☐

14b) Au cours des 6 derniers mois, avez-vous participé à un groupe de discussion ou à une entrevue de recherche sur quelque sujet que ce soit ?

Oui   ☐   **Remercier et terminer**   Non   ☐

15a) Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

Oui   ☐   **Remercier et terminer**   Non   ☐

15b) Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour le Ministère du Revenu du Québec?

Oui   ☐   **Remercier et terminer**   Non   ☐

16) Avez vous déjà travaillé comme webmestre ou à la conception de sites internet?

Oui   ☐   **Remercier et terminer**   Non   ☐

17a)   Quand vous visitez des sites Internet du gouvernement fédéral pour des raisons personnelles, est-ce que vous regardez la version anglaise seulement, la version française seulement ou une combinaison des deux?

        Version anglaise seulement   ❑ **Remercier et terminer**
        Version française seulement   ❑
        Les deux   ❑ **Approfondir**: Laquelle êtes-vous le plus susceptible d'utiliser? (**Doit répondre 'le français' pour se qualifier.**)

        (**Ne pas lire**) N'a pas visité de sites Internet du gouvernement fédéral   ❑ **Terminer**

Pour qualifier comme:

Employé – doit dire 'employé à temps complet' ou 'employé à temps partiel à la Q.10a) ET doit dire 'employé par quelqu'un d'autre' à la Q.10c)

Travailleur autonome – doit dire 'employé à temps plein' ou 'employé à temps partiel à la Q.10a) ET doit dire 'travailleur autonome/ travaille pour soi-même' à la Q.10c)

Âiné – doit avoir 65–75 ans à la Q.2 à temps plein' ou 'employé à temps partiel à la Q.10a) ET doit dire 'retraité, au foyer or sans emploi' à la Q.10a)

Étudiant – doit être 'étudiant à temps complet dans une institution post secondaire' à la Q.9. Peut être actuellement à l'école, diplômé récent, ou y retourner pour la prochaine session. Ne peut **PAS** seulement commencer la prochaine session (i.e. en automne). Note qu'un étudiant peut aussi travailler à temps partiel.

INVITATION À LA RECHERCHE:

Comme je disais, nous faisons une étude pour le compte de l'Agence du Revenu du Canada. Cette étude prendra la forme d'une discussion entre vous et l'un de nos intervieweurs, et vous utiliserez un ordinateur pendant l'entrevue. Le but de la discussion est de nous aider à comprendre comment les gens pourraient utiliser une nouvelle composante du site Internet de l'Agence du Revenu du Canada destinée aux contribuables, ce qu'ils aiment et possiblement ce qu'ils aiment moins. L'entrevue durera environ 1h15.

Votre participation à cette recherche est volontaire, et vos réponses individuelles seront confidentielles. Lors de l'entrevue, nous ne vous demanderons que votre prénom. Chaque entrevue fera l'objet d'un enregistrement audio, qui sera utilisé uniquement par le chercheur et ne sera pas transmis à l'Agence du Revenu du Canada. Il se pourrait que des observateurs de l'Agence du Revenu du Canada soient présents. Êtes-vous intéressé à participer à la discussion? Vous recevrez une rémunération de ___$ pour vous remercier de votre participation.

        Oui   ❑   Non   ❑   **Remercier et terminer**

Chaque participant devra apporter une **<u>pièce d'identité avec photo</u>** au groupe de discussion pour fins d'identification alors assurez-vous d'apporter une telle carte d'identité valide à la rencontre.

Si vous utilisez des verres correctifs pour lire ou si vous portez des appareils auditifs, veuillez les apporter avec vous. Durant la session, on vous demandera de lire et d'examiner un écran d'ordinateur. Soyez conscient du fait qu'au début de l'entrevue, nous vous demanderons de fermer votre téléphone cellulaire et/ou téléavertisseur. Êtes-vous d'accord avec ces conditions?

<div align="center">

Oui   ❑   Non   ❑   **Remercier et terminer**

</div>

Nous n'invitons qu'un nombre limité de personnes aux entrevues. Il est donc important que nous puissions compter sur votre présence dès lors que vous vous engagez à y être. Si pour quelque raison que ce soit vous êtes dans l'impossibilité de participer, veuillez nous téléphoner pour qu'on puisse trouver un remplaçant. Vous pouvez nous rejoindre à notre bureau au _____. Veuillez demander pour _____. Quelqu'un vous téléphonera la journée précédente pour ainsi vous rappelez de votre groupe de discussion.

La discussion aura lieu chez:

Legendre Lubawin Marketing
1172-A St-Mathieu (la porte en bas, au niveau de la rue), Montréal

<div align="center">

MERCI

</div>

LEGENDRE LUBAWIN MARKETING   **PROJET # 07-576**

Questionnaire de dépistage – Propriétaires/Directeurs PME

Nom du répondant: _____   Téléphone (maison):

_____

Téléphone (bureau) #: _____   Entrevue #: _____

Recruteur : Demander à la réceptionniste de parler au décideur principal tel que propriétaire ou directeur général de l'entreprise, qui a une responsabilité pour les impôts et taxes de l'entreprise.

Bonjour/Bonsoir, mon nom est _____ de LLM, une firme indépendante de recherche. Nous réalisons une étude de recherche pour le compte du Gouvernement du Canada. L'objectif de la recherche est d'évaluer le site internet de l'Agence du Revenu du Canada (ARC), anciennement connue sous le nom de Revenu Canada. Nous ne demandons aucune information confidentielle sur vos finances personnelles ou celles de votre entreprise, ni ne cherchons à vous vendre quoi que ce soit. Nous nous intéressons simplement à vos opinions concernant le site Internet de l'ARC.

Ce projet de recherche consiste en des entrevues individuelles menées auprès des propriétaires et directeurs généraux de petites et moyennes entreprise dans le but d'évaluer le site internet de l'ARC. Toutes vos réponses sont strictement confidentielles et vous demeurerez complètement anonyme auprès de l'ARC. Tous ce que vous direz sera incorporé aux commentaires d'autres personnes. Votre participation est volontaire, mais nous attachons beaucoup d'importance à vos opinions.

Pour les besoins de cette étude, je dois parler à un décideur principal, tel que le propriétaire ou le directeur général d'une entreprise qui compte moins que 99 employés. Cette personne doit s'occuper des questions d'impôt et de taxes de l'entreprise. Êtes-vous cette personne?

Oui	**Continuer avec le questionnaire.**
Non	**Demander à parler à la personne appropriée. Répéter l'introduction.**

1. Comment décririez-vous votre position dans la compagnie? **(Ne pas lire la liste.)**

Propriétaire/ copropriétaire/ associé	1☐
Directeur général	2☐
Président	3☐
Vice-président	4☐
Autre (spécifier) _____	5☐

Cette recherche consiste des entrevues individuelles avec des gens comme vous pour fins d'évaluer le site internet de l'ARC. Afin de nous assurer que nous parlons à la bonne personne, j'aimerais vous poser quelques questions.

2a)   N'incluant pas vous-même, combien d'employés votre entreprise compte-elle, y compris les employés à temps complet et les employés à temps partiel?

    1 seul   1☐ **Poser la Q.1b**
    2 – 9   2☐
    10 – 24   3☐
    25 – 99   4☐
    100 ou plus   5☐ **Remercier et terminer**

2b)   **Si '1 seul' à la Q.1a, demander:** Est-ce que cet employé est l'épouse ou un autre membre de la famille immédiate du propriétaire?

        Oui   ☐ **Remercier et terminer**   Non ☐

Quota: 1 répondant avec 1-9 employés; 2 répondants avec 10-24 employés; 2 répondants avec 25-99 employés

3.   Veuillez me dire lequel des énoncés suivants s'applique le mieux à vous et votre entreprise.

Toutes ou la plupart des questions reliées aux impôts et
taxes sont déléguées à un comptable ou teneur de livres   ☐ **Remercier et terminer**

Je confie/nous confions toute ou la plupart des questions
reliées aux impôts et taxes à un employé de mon
entreprise   ☐ **Demander à parler à cette personne. Répéter l'introduction en utilisant le questionnaire 'Employé'**

Je délègue/nous déléguons une partie des questions
reliées aux impôts et taxes de mon entreprise à un employé,
mais je m'occupe personnellement d'une bonne part   ☐ **Continuer**

Je suis très au fait de <u>toutes</u> les questions reliées aux
impôts et taxes de mon entreprise   ☐ **Continuer**

4a)   Est-ce que votre entreprise a un numéro d'entreprise?

    Oui   ☐
    Non   ☐ **Remercier et terminer**
    Pas certain ☐ **Remercier et terminer**

4b) Lesquels des comptes suivants est-ce que votre entreprise a avec l'ARC? Avez-vous un compte…

	Oui	**Non**	**Ne sait pas**
de retenues sur la paie	☐	☐	☐
d'entreprise	☐	☐	☐

4c) Et de quel type d'entreprise s'agit-il? C'est à dire, qu'est-ce que la compagnie fait?
_____
S'assurer d'avoir un bon mix de types de compagnies

5a) Est-ce que vous utilisez personnellement l'internet au moins une heure par semaine pour des raisons reliées à l'entreprise pour laquelle vous travaillez? Veuillez ne <u>pas</u> inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

   Oui   ☐   Non   ☐   **Remercier et terminer**

5b) Et est-ce que vous utilisez personnellement l'internet au moins une heure par semaine <u>pour des raisons personnelles</u>? Encore, veuillez ne <u>pas</u> inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

   Oui   ☐   Non   ☐

5c) Que faites-vous sur Internet, soit pour des raisons personnelles ou pour affaires? Par exemple, est-ce que vous l'utilisez … ?

	Oui	**Non**
a) pour des courriels	☐	☐
b) pour chercher des renseignements (*ex : lire des journaux, vérifier la bourse, chercher des opportunités immobilières, chercher de l'information sur des produits et services, visiter le site de l'ARC, etc.*)	☐	☐
c) pour acheter des produits en ligne avec une carte de crédit	☐	☐
d) pour faire des transactions bancaires en ligne (*ex : payer des factures, transférer de l'argent, etc.*)	☐	☐
e) pour accéder ou modifier des renseignements personnels au moyen d'un service en ligne (*ex: changer votre adresse en ligne, vérifier l'état de votre déclaration de revenus en ligne*)	☐	☐
f) pour produire votre déclaration d'impôts personnelle en ligne avec IMPOTNET	☐	☐
g) Autre (spécifier) _____	☐	☐

Si mentionne seulement a et/ou b, remercier et terminer.
Tous doivent mentionner 'Oui' à un ou plus de: c, d, e, ou f pour se qualifier.

6. Est-ce que vous avez personnellement utilisé le site internet de l'ARC depuis le 1er janvier, 2007, pour des raisons reliées à l'entreprise pour laquelle vous travaillez?

Oui ❑   Non ❑ **Remercier et terminer**

7. Dans laquelle des tranches d'âge suivantes appartenez-vous ? **(Lire la liste.)**

Moins de 18 ❑ **Remercier et terminer**
18 – 29   1❑
30 – 39   2❑
40 – 49   3❑
50 – 59   4❑
60 et plus   5❑
Avoir un bon mélange d'âges

8. Sexe **(par observation):**
Homme   ❑
Femme   ❑
Vérifier les quotas.

9. Quelle est la dernière année de scolarité que vous avez complétée?

Moins que le secondaire   1
Secondaire terminé   2
Cégep commencé/terminé   3
Université commencée/terminée 4
Post universitaire   5
Bon mix de niveaux d'éducation

10a) Avez-vous déjà participé à un groupe de discussion ou à une entrevue de recherche pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

Oui ❑ **Remercier et terminer**   Non ❑

10b) Avez-vous déjà participé à un groupe de discussion ou à une entrevue concernant l'évaluation d'un site internet du gouvernement fédéral?

Oui ❑ **Remercier et terminer**   Non ❑

10c) Au cours des 6 derniers mois, avez-vous participé à un groupe de discussion ou à une entrevue de recherche sur quelque sujet que ce soit ?

Oui ❑ **Remercier et terminer**   Non ❑

11a)   Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

Oui   ❏   **Remercier et terminer**   Non   ❏

11b)   Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour le Ministère du Revenu du Québec?

Oui   ❏   **Remercier et terminer**   Non   ❏

12.   Avez vous déjà travaillé comme webmestre ou à la conception de sites internet?

Oui   ❏   **Remercier et terminer**   Non   ❏

13.   Quand vous visitez des sites Internet du gouvernement fédéral pour des raisons personnelles, est-ce que vous regardez la version anglaise seulement, la version française seulement ou une combinaison des deux?

Version anglaise seulement   ❏ **Remercier et terminer**
Version française seulement   ❏
Les deux   ❏ **Approfondir**: Laquelle êtes-vous le plus susceptible
d'utiliser? **(Doit répondre 'le français' pour se qualifier.)**
(Ne pas lire) N'a pas visité de sites Internet du gouvernement fédéral   ❏ **Terminer**

INVITATION À LA RECHERCHE:

Comme je disais, nous faisons une étude pour le compte de l'Agence du Revenu du Canada. Cette étude prendra la forme d'une discussion entre vous et l'un de nos intervieweurs, et vous utiliserez un ordinateur pendant l'entrevue. Le but de la discussion est de nous aider à comprendre comment les gens pourraient utiliser une nouvelle composante du site Internet de l'Agence du Revenu du Canada destinée aux contribuables, ce qu'ils aiment et possiblement ce qu'ils aiment moins. L'entrevue durera environ 1h15.

Votre participation à cette recherche est volontaire, et vos réponses individuelles seront confidentielles. Lors de l'entrevue, nous ne vous demanderons que votre prénom. Chaque entrevue fera l'objet d'un enregistrement audio, qui sera utilisé uniquement par le chercheur et ne sera pas transmis à l'Agence du Revenu du Canada. Il se pourrait que des observateurs de l'Agence du Revenu du Canada soient présents. Êtes-vous intéressé à participer à la discussion? Vous recevrez une rémunération de ___$ pour vous remercier de votre participation.

Oui   ❏   Non   ❏   **Remercier et terminer**

Chaque participant devra apporter une **<u>pièce d'identité avec photo</u>** au groupe de discussion pour fins d'identification alors assurez-vous d'apporter une telle carte d'identité valide à la rencontre.

Si vous utilisez des verres correctifs pour lire ou si vous portez des appareils auditifs, veuillez les apporter avec vous. Durant la session, on vous demandera de lire et d'examiner un écran d'ordinateur. Soyez conscient du fait qu'au début de l'entrevue, nous vous demanderons de fermer votre téléphone cellulaire et/ou téléavertisseur. Êtes-vous d'accord avec ces conditions?

<div align="center">

Oui   ❑   Non   ❑   **Remercier et terminer**

</div>

Nous n'invitons qu'un nombre limité de personnes aux entrevues. Il est donc important que nous puissions compter sur votre présence dès lors que vous vous engagez à y être. Si pour quelque raison que ce soit vous êtes dans l'impossibilité de participer, veuillez nous téléphoner pour qu'on puisse trouver un remplaçant. Vous pouvez nous rejoindre à notre bureau au _____. Veuillez demander pour _____. Quelqu'un vous téléphonera la journée précédente pour ainsi vous rappelez de votre groupe de discussion.

La discussion aura lieu chez:

Legendre Lubawin Marketing
1172-A St-Mathieu (la porte en bas, au niveau de la rue), Montréal

<div align="center">

MERCI

</div>

LEGENDRE LUBAWIN MARKETING   **PROJET # 07-576**

Questionnaire de dépistage – Employés PME

Nom du répondant: _____   Téléphone (maison):

_____
Téléphone (bureau) #: _____   Entrevue #: _____

Recruteur : Demander à la réceptionniste de parler à la personne responsable des questions reliées aux impôts de l'entreprise (e.g.: retenues à la source, TPS/TVQ, ou autres impôts). (Cela peut être le propriétaire, le gérant du bureau, un commis comptable, etc.)

Bonjour/Bonsoir, mon nom est _____ de LLM, une firme indépendante de recherche. Nous réalisons une étude de recherche pour le compte du Gouvernement du Canada. L'objectif de la recherche est d'évaluer le site internet de l'Agence du Revenu du Canada (ARC), anciennement connue sous le nom de Revenu Canada. Nous ne demandons aucune information confidentielle sur vos finances personnelles ou celles de votre entreprise, ni ne cherchons à vous vendre quoi que ce soit. Nous nous intéressons simplement à vos opinions concernant le site Internet de l'ARC.

Ce projet de recherche consiste en des entrevues individuelles menées auprès d'employés de petites et moyennes entreprises dans le but d'évaluer le site internet de l'ARC. Toutes vos réponses sont strictement confidentielles et vous demeurerez complètement anonyme auprès de l'ARC. Tous ce que vous direz sera incorporé aux commentaires d'autres personnes. Votre participation est volontaire, mais nous attachons beaucoup d'importance à vos opinions.

Pour les besoins de cette étude, je dois parler à une personne dans la compagnie qui est responsable des questions reliées aux retenues à la source, à la TPS/TVQ, ou aux impôts. Êtes-vous une telle personne?

Oui   **Continuer avec le questionnaire.**
Non   **Demander à parler à la personne appropriée. Répéter l'introduction.**

Êtes-vous un décideur principal tel que le propriétaire ou le directeur général de l'entreprise, ou un autre employé?

Propriétaire/ directeur   ☐ **Utiliser le questionnaire pour Propriétaires/ Directeurs**
Autre employé   ☐ **Continuer**

Cette recherche consiste des entrevues individuelles avec des gens comme vous pour fins d'évaluer le site internet de l'ARC. Afin de nous assurer que nous parlons à la bonne personne, j'aimerais vous poser quelques questions.

1a)   <u>N'incluant pas le propriétaire</u>, combien d'employés votre entreprise compte-elle, y compris les employés à temps complet et les employés à temps partiel?

      1 seul   1☐ **Poser la Q.1b**
      2 – 9   2☐
      10 – 24   3☐
      25 – 99   4☐
      100 ou plus   5☐ **Remercier et terminer**

1b)   **Si '1 seul' à la Q.1a, demander:** Est-ce que cet employé est l'épouse ou un autre membre de la famille immédiate du propriétaire?

               Oui   ❑ **Remercier et terminer**   Non   ❑

Quota: 1 répondant avec 1-9 employés; 1 répondant avec 25-99 employés

2.   Veuillez me dire lequel des énoncés suivants s'applique le mieux à vous et votre entreprise.

      Nous nous occupons de tous les aspects des questions reliées aux
taxes et impôts à l'interne et je suis le principal responsable   ❑ **Continuer**

      Certaines des questions reliées aux impôts et taxes sont déléguées à
un comptable ou teneur de livres et d'autres sont traitées à l'interne.
Je suis le principal responsable de ce qui est fait à l'interne   ☐ **Continuer**

      Toutes ou la plupart des questions reliées aux impôts et
taxes sont déléguées à un comptable ou teneur de livres   ☐ **Remercier et terminer**

3a)   Est-ce que votre entreprise a un numéro d'entreprise?

      Oui   ❑
      Non   ❑   **Remercier et terminer**
      Pas certain   ❑   **Remercier et terminer**

3b)   Lesquels des comptes suivants est-ce que votre entreprise a avec l'ARC? Avez-vous un compte:

<u>Oui</u>	<u>Non</u>	Ne sait pas
de retenues sur la paie	☐ ☐	☐
d'entreprise	☐ ☐	☐

3c)   Et de quel type d'entreprise s'agit-il?   C'est à dire, quelles sont les activités de la compagnie? ___
      S'assurer d'avoir un bon mix de types de compagnies

4a)   Est-ce que vous utilisez personnellement l'internet au moins une heure par semaine pour des raisons reliées à l'entreprise pour laquelle vous travaillez? Veuillez ne <u>pas</u> inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

          Oui   ❑   Non   ❑   **Remercier et terminer**

4b)   Et est-ce que vous utilisez personnellement l'internet au moins une heure par semaine <u>pour des raisons personnelles</u>? Encore, veuillez ne <u>pas</u> inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

          Oui   ❑   Non   ❑

4c)   Que faites-vous sur Internet, soit pour des raisons personnelles ou pour affaires? Par exemple, est-ce que vous l'utilisez … ?

	Oui	**Non**
a) pour des courriels	❑	❑
b) pour chercher des renseignements (*ex : lire des journaux, vérifier la bourse, chercher des opportunités immobilières, chercher de l'information sur des produits et services, visiter le site de l'ARC, etc.)*	❑	❑
c) pour acheter des produits en ligne avec une carte de crédit	❑	❑
d) pour faire des transactions bancaires en ligne (*ex : payer des factures, transférer de l'argent, etc.)*	❑	❑
e) pour accéder ou modifier des renseignements personnels au moyen d'un service en ligne (*ex: changer votre adresse en ligne, vérifier l'état de votre déclaration de revenus en ligne)*	❑	❑
f) pour produire votre déclaration de revenus personnelle en ligne avec IMPOTNET	❑	❑
g) Autre (spécifier) _____	❑	❑

Si mentionne seulement a et/ou b, remercier et terminer.
Tous doivent mentionner 'Oui' à un ou plus de: c, d, e, ou f pour se qualifier.

5.   Est-ce que vous avez personnellement utilisé le site internet de l'ARC depuis le 1er janvier, 2007, pour des raisons reliées à l'entreprise pour laquelle vous travaillez?

          Oui   ❑   Non   ❑   **Remercier et terminer**

6.   Dans laquelle des tranches d'âge suivantes appartenez-vous ? **(Lire la liste.)**

          Moins de 18   ❑ **Remercier et terminer**
          18 – 29   1❑
          30 – 39   2❑
          40 – 49   3❑
          50 – 59   4❑
          60 et plus   5❑
          Avoir un bon mélange d'âges

7.   Sexe **(par observation):**
          Homme   ❑
          Femme   ❑
          Vérifier les quotas.

8.   Quelle est la dernière année de scolarité que vous avez complétée?

          Moins que le secondaire   1
          Secondaire terminé   2
          Cégep commencé/terminé   3
          Université commencée/terminée   4
          Post universitaire   5
      Bon mix de niveaux d'éducation

9a)   Avez-vous déjà participé à un groupe de discussion ou à une entrevue de recherche pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

          Oui   ❑   **Remercier et terminer**   Non   ❑

9b)   Avez-vous déjà participé à un groupe de discussion ou à une entrevue concernant l'évaluation d'un site internet du gouvernement fédéral?

          Oui   ❑   **Remercier et terminer**   Non   ❑

9c)   Au cours des 6 derniers mois, avez-vous participé à un groupe de discussion ou à une entrevue de recherche sur quelque sujet que ce soit ?

          Oui   ❑   **Remercier et terminer**   Non   ❑

10a)   Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

<div align="center">

Oui   ❑   **Remercier et terminer**   Non   ❑

</div>

10b)   Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour le Ministère du Revenu du Québec?

<div align="center">

Oui   ❑   **Remercier et terminer**   Non   ❑

</div>

11.   Avez vous déjà travaillé comme webmestre ou à la conception de sites internet?

<div align="center">

Oui   ❑   **Remercier et terminer**   Non   ❑

</div>

12.   Quand vous visitez des sites Internet du gouvernement fédéral pour des raisons personnelles, est-ce que vous regardez la version anglaise seulement, la version française seulement ou une combinaison des deux?

Version anglaise seulement   ❑ **Remercier et terminer**
Version française seulement   ❑
Les deux   ❑ **Approfondir**: Laquelle êtes-vous le plus susceptible d'utiliser? **(Doit répondre 'le français' pour se qualifier.)**
(Ne pas lire) N'a pas visité de sites Internet du gouvernement fédéral   ❑ **Terminer**

INVITATION À LA RECHERCHE:

Comme je disais, nous faisons une étude pour le compte de l'Agence du Revenu du Canada. Cette étude prendra la forme d'une discussion entre vous et l'un de nos intervieweurs, et vous utiliserez un ordinateur pendant l'entrevue. Le but de la discussion est de nous aider à comprendre comment les gens pourraient utiliser une nouvelle composante du site Internet de l'Agence du Revenu du Canada destinée aux contribuables, ce qu'ils aiment et possiblement ce qu'ils aiment moins. L'entrevue durera environ 1h15.

Votre participation à cette recherche est volontaire, et vos réponses individuelles seront confidentielles.   Lors de l'entrevue, nous ne vous demanderons que votre prénom. Chaque entrevue fera l'objet d'un enregistrement audio, qui sera utilisé uniquement par le chercheur et ne sera pas transmis à l'Agence du Revenu du Canada. Il se pourrait que des observateurs de l'Agence du Revenu du Canada soient présents. Êtes-vous intéressé à participer à la discussion? Vous recevrez une rémunération de ___$ pour vous remercier de votre participation.

<div align="center">

Oui   ❑   Non   ❑   **Remercier et terminer**

</div>

Chaque participant devra apporter une **<u>pièce d'identité avec photo</u>** au groupe de discussion pour fins d'identification alors assurez-vous d'apporter une telle carte d'identité valide à la rencontre.

Si vous utilisez des verres correctifs pour lire ou si vous portez des appareils auditifs, veuillez les apporter avec vous. Durant la session, on vous demandera de lire et d'examiner un écran d'ordinateur. Soyez conscient du fait qu'au début de l'entrevue, nous vous demanderons de fermer votre téléphone cellulaire et/ou téléavertisseur. Êtes-vous d'accord avec ces conditions?

<div align="center">

Oui   ❑   Non   ❑   **Remercier et terminer**

</div>

Nous n'invitons qu'un nombre limité de personnes aux entrevues. Il est donc important que nous puissions compter sur votre présence dès lors que vous vous engagez à y être. Si pour quelque raison que ce soit vous êtes dans l'impossibilité de participer, veuillez nous téléphoner pour qu'on puisse trouver un remplaçant. Vous pouvez nous rejoindre à notre bureau au _____. Veuillez demander pour _____. Quelqu'un vous téléphonera la journée précédente pour ainsi vous rappelez de votre groupe de discussion.

La discussion aura lieu chez:

Legendre Lubawin Marketing
1172-A St-Mathieu (la porte en bas, au niveau de la rue), Montréal

<div align="center">

MERCI

</div>

LEGENDRE LUBAWIN MARKETING   **PROJET # 07-576**

Questionnaire de dépistage – Professionnels d'impôt

Nom du répondant: _____   Téléphone (maison):

_____

Téléphone (bureau) #: _____   Entrevue #: _____

Bonjour/Bonsoir, mon nom est _____ de LLM, une firme indépendante de recherche. Nous réalisons une étude de recherche pour le compte du Gouvernement du Canada. L'objectif de la recherche est d'évaluer le site internet de l'Agence du Revenu du Canada (ARC), anciennement connue sous le nom de Revenu Canada. Nous ne demandons aucune information confidentielle sur vos finances personnelles, votre compagnie, ni vos clients. Nous ne cherchons non plus à vous vendre quoi que ce soit. Nous nous intéressons simplement à vos opinions concernant le site Internet de l'ARC.

Ce projet de recherche consiste en des entrevues individuelles menées auprès des professionnels d'impôt dans le but d'évaluer le site internet de l'ARC. Toutes vos réponses sont strictement confidentielles et vous demeurerez complètement anonyme auprès de l'ARC. Tous ce que vous direz sera incorporé aux commentaires d'autres personnes. Votre participation est volontaire, mais nous attachons beaucoup d'importance à vos opinions.

Pour les besoins de cette étude, je dois parler à une personne dans la compagnie qui est comptable ou qui prépare les déclarations de revenus pour des clients d'affaires qui ont entre 2 et 99 employés. Êtes-vous une telle personne?

    Oui   **Continuer avec le questionnaire.**
    Non   **Demander à parler à la personne appropriée. Répéter l'introduction.**

Afin de nous assurer que nous parlons à la bonne personne, j'aimerais vous poser quelques questions.

1a)   D'abord, j'ai besoin de confirmer que vous travaillez actuellement comme professionnel de la préparation des déclarations de revenus, comptable ou teneur de livres <u>ET</u> que vous avez des clients d'affaires <u>qui ont entre 2 et 99 employés, n'incluant pas le propriétaire</u>.

        Oui   ❑   Non ❑ **Remercier et terminer**

1b)   Et est-ce que vous faites personnellement une des activités suivantes <u>pour des clients de petites et moyennes entreprises</u>:

	Oui	Non
Compléter les rapports de TPS/TVQ	1☐	☐
Compléter les remises de retenues sur la paie	2☐	☐
Compléter les formulaires T4 des clients	3☐	☐
Compléter les formulaires T2 des clients	4☐	☐
Fournir des renseignements ou des conseils de nature fiscale	5☐	☐

Doit répondre 'oui' à <u>au moins deux</u> pour se qualifier

2. Décririez-vous la compagnie pour laquelle vous travaillez comme étant principalement…

Une entreprise spécialisée en déclarations d'impôts sur le revenu ☐
Un cabinet d'experts comptable ☐
Une entreprise de tenue de livres ☐
Autre ☐

Obtenir une bonne diversité dans les types de compagnies

3. Combien d'employés votre entreprise compte-elle? Veuillez inclure vous-mĕme, ainsi que tous les employés travaillant dans vos bureaux à travers le Canada.

1 – 2   1☐ (son propre employé/associé)
3 – 10   2☐ (petite entreprise)
11 – 25   3☐ (moyenne entreprise)
26 – 99   4☐ (grande entreprise)
100 ou plus 5☐ (très grande entreprise)

Avoir un bon mélange de tailles d'entreprises. Avoir au moins 1 répondant de taille 'très grande entreprise' – 100 employés ou plus.

4a)   Est-ce que vous utilisez personnellement l'internet au moins une heure par semaine pour des raisons reliées aux affaires de vos clients? Veuillez ne <u>pas</u> inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

Oui   ❑   Non   ❑   **Remercier et terminer**

4b)   Et est-ce que vous utilisez personnellement l'internet au moins une heure par semaine <u>pour des raisons personnelles</u>? Encore, veuillez ne <u>pas</u> inclure les fois où vous accédez internet seulement pour envoyer ou recevoir des courriels.

Oui   ❑   Non   ❑

4c)   Que faites-vous sur Internet, soit pour des raisons personnelle ou affaires? Par exemple, est-ce que vous l'utilisez … ?

		Oui	Non
a)	pour des courriels	❑	❑
b)	pour chercher des renseignements (*ex : lire des journaux, vérifier la bourse, chercher des opportunités immobilières, chercher de l'information sur des produits et services, visiter le site de l'ARC, etc.*)	❑	❑
c)	pour acheter des produits en ligne avec une carte de crédit	❑	❑
d)	pour faire des transactions bancaires en ligne (*ex : payer des factures, transférer de l'argent, etc.*)	❑	❑
e)	pour accéder ou modifier des renseignements personnels au moyen d'un service en ligne (*ex: changer votre adresse en ligne, vérifier l'état de votre déclaration de revenus en ligne*)	❑	❑
f)	pour produire votre déclaration d'impôts personnelle en ligne avec IMPOTNET	❑	❑
g)	Autre (spécifier) _____	❑	❑

Si mentionne seulement a et/ou b, remercier et terminer.
Tous doivent mentionner 'Oui' à un ou plus de: c, d, e, ou f pour se qualifier.

5. Avez-vous personnellement utilisé le site de l'ARC depuis le 1er janvier 2007 pour des raisons reliées à vos clients d'affaires?

    Oui   ❑   Non   ❑   **Remercier et terminer**

6. Auquel des groupes d'âge suivants appartenez-vous?

    Moins de 18   ❑ **Remercier et terminer**
    18 – 29   1❑
    30 – 39   2❑
    40 – 49   3❑
    50 – 59   4❑
    60 et plus   5❑
    Avoir un bon mélange d'âges

7. Sexe **(par observation):**
    Homme   ❑
    Femme   ❑
    Vérifier les quotas.

8a)   Avez-vous déjà participé à un groupe de discussion ou à une entrevue de recherche pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

Oui ❑   **Remercier et terminer**   Non ❑

8b)   Avez-vous déjà participé à un groupe de discussion ou à une entrevue concernant l'évaluation d'un site internet du gouvernement fédéral?

Oui ❑   **Remercier et terminer**   Non ❑

8c)   Au cours des 6 derniers mois, avez-vous participé à un groupe de discussion ou à une entrevue de recherche sur quelque sujet que ce soit ?

Oui ❑   **Remercier et terminer**   Non ❑

9a)   Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour l'Agence du Revenu du Canada, anciennement connue sous le nom de Revenu Canada?

Oui ❑   **Remercier et terminer**   Non ❑

9b)   Avez-vous personnellement, ou est-ce quelqu'un d'autre dans votre ménage a déjà travaillé pour le Ministère du Revenu du Québec?

Oui ❑   **Remercier et terminer**   Non ❑

10)   Avez vous déjà travaillé comme webmestre ou à la conception de sites internet?

Oui ❑   **Remercier et terminer**   Non ❑

11)   Quand vous visitez des sites Internet du gouvernement fédéral pour des raisons reliées à vos clients d'affaires, est-ce que vous regardez la version anglaise seulement, la version française seulement ou une combinaison des deux?

Version anglaise seulement ❑ **Remercier et terminer**
Version française seulement ❑
Les deux   ❑ **Approfondir**: Laquelle êtes-vous le plus susceptible d'utiliser? **(Doit répondre 'le français' pour se qualifier.)**

Invitation à la recherche

Comme je disais, nous faisons une étude pour le compte de l'Agence du Revenu du Canada. Cette étude prendra la forme d'une discussion entre vous et l'un de nos intervieweurs, et vous utiliserez un ordinateur pendant l'entrevue. Le but de la discussion est de nous aider à comprendre comment les gens pourraient utiliser une nouvelle composante du site Internet de l'Agence du Revenu du Canada destinée aux contribuables, ce qu'ils aiment et possiblement ce qu'ils aiment moins. L'entrevue durera environ 1h15.

Votre participation à cette recherche est volontaire, et vos réponses individuelles seront confidentielles. Lors de l'entrevue, nous ne vous demanderons que votre prénom. Chaque entrevue fera l'objet d'un enregistrement audio, qui sera utilisé uniquement par le chercheur et ne sera pas transmis à l'Agence du Revenu du Canada. Il se pourrait que des observateurs de l'Agence du Revenu du Canada soient présents. Êtes-vous intéressé à participer à la discussion? Vous recevrez une rémunération de ___$ pour vous remercier de votre participation.

Oui   ❑   Non   ❑   **Remercier et terminer**

Chaque participant devra apporter une **<u>pièce d'identité avec photo</u>** au groupe de discussion pour fins d'identification alors assurez-vous d'apporter une telle carte d'identité valide à la rencontre.

Si vous utilisez des verres correctifs pour lire ou si vous portez des appareils auditifs, veuillez les apporter avec vous. Durant la session, on vous demandera de lire et d'examiner un écran d'ordinateur. Soyez conscient du fait qu'au début de l'entrevue, nous vous demanderons de fermer votre téléphone cellulaire et/ou téléavertisseur. Êtes-vous d'accord avec ces conditions?

Oui   ❑   Non   ❑   **Remercier et terminer**

Nous n'invitons qu'un nombre limité de personnes aux entrevues. Il est donc important que nous puissions compter sur votre présence dès lors que vous vous engagez à y être. Si pour quelque raison que ce soit vous êtes dans l'impossibilité de participer, veuillez nous téléphoner pour qu'on puisse trouver un remplaçant. Vous pouvez nous rejoindre à notre bureau au _____. Veuillez demander pour _____. Quelqu'un vous téléphonera la journée précédente pour ainsi vous rappelez de votre groupe de discussion.

La discussion aura lieu chez:

Legendre Lubawin Marketing
1172-A St-Mathieu (la porte en bas, au niveau de la rue), Montréal

MERCI

DISCUSSION OUTLINE

1. **Introduction Of Moderator & Project (3 minutes)**

Before we begin, could I ask you to turn off your cell phone or ANY OTHER ELECTRONIC DEVICE. Thanks

As you were told on the phone, this research project is being conducted for the Canada Revenue Agency (formerly Revenue Canada). We are not asking for any confidential information about you (including your full name), and your individual responses are never revealed to anyone. Rather, your comments are included with everyone else's when we write a final report. Each session is audio-taped for research purposes; the tape is for my benefit only, and does not go beyond me. There are observer(s) behind the glass from CRA, who are here simply to listen and learn.

The purpose of the interview today is to obtain some input from you, as someone who uses the Internet and who has visited and used the CRA Web site. As you were told on the phone, we are looking for feedback from different groups of people about the CRA Web site. Keep in mind that we want your honest opinions; you are anonymous, so please be candid in your opinions.

Do you have any questions before we go any further?

2. *Introduction of Participant (5 minutes)*

Please tell me [participant's name]… how often do you use the Internet? What kinds of things do you use the Internet for? What type of information have you looked for on the Internet in the last couple of months? Do you have favourite websites?

-       You said that you have used the CRA Web site since January 1 (2007)? What kinds of information were you looking for? Did you find what you were looking for? What did you think of the site?
-       When you visit the CRA site, how do you look for information? That is, do you have a preferred way of searching for information on the CRA Web site? (e.g. use the search engine; use links, use topics, A-Z indexes, bookmark pages, etc.)

-       Have you ever done any of the following on the CRA website:

         IF EMPLOYED, SENIOR, STUDENT, SELF-EMPLOYED w/o BN
- o   Filed your income tax return using NETFILE?
- o   Changed your address?
- o   Checked the status of your tax refund?
- o   Checked the status of any benefits payments such as CCTB or GST credit?

IF OWNER, EMPLOYEE, REP, SELF-EMPLOYED with BN
- Get information about business tax matters
- Find a form or a publication, such as a guide or bulletin
- Get information about remitting GST/HST or payroll account payments via your bank or financial institution
- Use the "Online Requests for Business" service? [IF HE/SHE IS UNSURE OF THIS ITEM, SAY: *This service allows business clients to electronically ask for certain financial actions to be processed on an account or request certain communications from CRA*.]
- Register for a business number to create accounts or apply for some provincial programs?
- File a corporation (T2) income tax return, a T4 return or a GST/HST return? [FOR **QUEBEC** RESPONDENTS, EXCLUDE LAST PORTION – 'OR A GST/HST RETURN' AND ADD 'OR' BEFORE 'A T4 RETURN'] [NOTE: THIS INCLUDES 'EFILE' IF ASKED]

3.   Brief Explanation of Tasks (5 minutes)

The main focus of this research is to determine whether or not the CRA Web site makes sense from the point of view of potential end-users like you. To do that, I'm going to give you a series of tasks or exercises to complete using the Web site. This will involve a little role-playing on your part, in that each task puts you in a different set of circumstances that might or might not reflect your own personal circumstances. Each task requires you to find where a certain piece of information is located on the Web site.

Keep in mind that we are evaluating the usability ("user friendliness") of the web pages and not you. This means that I will not answer any questions about the path you should take as you work your way through the various tasks. Rather, my role is to watch what you do, so that I can see where people automatically go and what is intuitive to people. I will be trying to determine where the pages might not be set up in a way that makes it easy to use, or where the terminology that is used might be confusing to people. We are *testing the site* to see what works for users and what doesn't work. **As you work your way through each task, keep in mind that this is a test of the Web site and its usability – it is not a test of you.**

We need to work together on this. I'm going to ask you to 'think out loud' and tell me the steps you are taking as you are taking them. If you click a particular link, I want you to tell me the name of the link and why you are clicking it. I need to understand your thought process because my role is to record the steps you take. In the end, we will have a 'roadmap' that will show the CRA where the site is working well, and where it needs improvement.

When you have finished all the tasks, we will go back and talk about them in some detail. We won't discuss the tasks as you are doing them – I need to see where you naturally go on the site to find the information/answer. Keep in mind that we need your honest opinion. I am not involved with the design of the pages so please feel free to say anything you want about them.

Again, let me remind you that this research is a test of the Web site, and not of your ability to navigate it. The objective is to ensure that the Web site is working in the way that will meet the needs of end users, and that it allows users like you to quickly and easily find the type of information they might logically expect to find. This research will help the CRA understand the areas of the site that are working well, and those that need some change.

4.   Conduct the Tasks (30 minutes)

HAND PARTICIPANT THE TASK BOOK. ROTATE ORDER (See rotation sheet) IN WHICH EACH PERSON DOES THE TASKS.   READ TASK ALOUD TO THE PARTICIPANT.

BE SURE TO TAKE NOTE OF ANY COMMENTS, ESPECIALLY DIFFICULTIES OR CONFUSION ON THE Labeling, Navigation, Organization and Search Function AS HE/SHE WORKS THROUGH EACH TASK.

AS HE/SHE COMPLETES EACH TASK, ASK…

-       if you were to rate that exercise on a 10-point scale, where 10 means it was very easy and 1 means it was very difficult, what number would you give it?

INTERVIEWER INSTRUCTIONS FOR TASKS: Use of Search

Allow participants to look for information/answers in the way they normally do at home/work FOR THE FIRST TASK. The participant should feel free to use the links, the Search engine, the alphabetical listings, etc. If he/she wants to use of the Search box on the Home page or the Search button in the black top menu bar, let them do so.

If he/she does not choose to use Search for the first task, make sure he/she does use it for the second task.

For each subsequent task, the participant should be encouraged to use the links, rather than Search, so that we can evaluate the layout of the pages. However, if he/she gets so frustrated that he/she wants to use Search as a next/last resort, let him/her do so.

Note to Interviewer:
Both the black Search button in the top menu bar and the Search box take the user to the same search page. However, users would most likely never click on the search button in the search box without entering a search term into the box. Entering a search term and clicking the search button in the search box, leads to a *simple* search, giving first results with no advanced search features.

They can then decide to conduct a more advanced search if the results are not satisfactory. However, clicking on the black search button in the top navigation bar immediately takes the user to the search page, allowing them to start their search using more advanced features if they choose.

5.   Post-Task Evaluation of Web Site (15 min.)

NOTE TO INTERVIEWER: *As you go through this section, encourage the participant to refer to specific problem areas (misleading labels, lack of organization; getting lost etc.) from tasks as examples to illustrate their comments. If necessary, you should refer to problems which you noticed he/she had in order to clarify why he/she did what she did.*

General Impression
- What is your overall impression of the site? How would you rate it on a ten-point scale, where ten means it is very user friendly, and one means it is not user-friendly at all? Why?
- What do you like about it? Think in terms of:
    o Main page layout
    o Consistency of layout from page to page
    o Design – use of colour, font size, overall appearance of the site
- What don't you like? What needs to be improved?
- Overall, is the site about what you expected, better than you expected or not as good as you expected? Why?

Labelling/Nomenclature
- Does it contain the information you expected and/or wanted to be able to access? *If not, what was missing?*
- How would you describe the language used on the site? (Probe: technical, government jargon, easy to understand, clear, confusing, etc.)
- How would you describe the labeling of the links? Were there any labels on particular links which you did not understand, or which you misunderstood? *If yes,* what were they?

Probes on labelling/titles on Home Page   **PUT SCREEN ON HOME PAGE**
- Take a look at the CRA Home page again. Without actually clicking any links, I'd like you to tell me what you think you would find if you clicked:
    o Under Quick Links
        - All rates
        - Important Dates
        - Taxpayer Alert
        - Employment Status for EI and CPP
    o In the middle of the page
        - Highlights
        - In Focus
        - Do you perceive any difference between these 2 titles? (i.e. does one draw your attention or seem more important than the other?)

- Are there any other titles/labels on the Home page that you feel are unclear, or that you are unsure of its meaning?

Overall Organization of Pages
- What is your impression of the overall layout of the site, or the way in which the pages are organized? Does the layout make sense to you? Why/ why not?
- Did you find the site consistent from page to page in terms of layout, information presented, etc? Does it matter?

Navigation
- How easy or difficult is the site to navigate? What makes it easy? What gets in the way of the navigation?
- Did you use the 'Back' link? Was it useful?
- Did you make use of the links in the left menu that would take you back to a particular page (e.g. Back to Individuals, or Back to Seniors)
- Are there too many/not enough links to take you to a particular point (subject/topic) in the site? Is the number of links confusing (e.g. too many options to take you to the perceived or actual same subject/topic)?

Search Engine (Depending on which Search option they choose, ask the following:)

- Did you notice there are two search links on the Home page (one is a Search box, one is the black search button in the top navigation bar)?
- Why did you choose the one you did?
- Do you think these two search options are different? Would you expect the same results from each? Why/why not?
- When you got to the page showing the results of your search, did you feel the search option you chose give you the answer you sought? That is, did you find what you were looking for? *If Yes*, was it at or near the top of the results list? Within in the first two pages of search results? Or did you have to look further?
- **GO TO 'RESULTS PAGE' FROM A SEARCH HE/SHE DID**. Did you find the layout of the 'results' page logical? Satisfactory? Useable? *If not*, what would you suggest changing to make it more effective?
- Overall, how effective did you find the search engine (e.g. validity of results, layout of results)? What, if anything, needs to be changed to make if more effective?
- What are your general expectations of a search engine? Does the CRA Web site's search engine meet, exceed or fall short of your expectations? Why?

6. **Wrap-Up (3 minutes)**
- Is there anything else you'd like to point out / suggest be changed that we have not yet talked about?
- Would you use the Web site again? Why? Why not?

GUIDE DE DISCUSSION

1. Présentation de l'animateur et du projet (3 minutes)

AVANT DE COMMENCER, EST-CE QUE JE PEUX VOUS DEMANDER D'ÉTEINDRE VOTRE TÉLÉPHONE CELLULAIRE OU TÉLÉAVERTISSEUR.

Comme nous vous l'avons précisé au téléphone ce projet de recherche est réalisé pour le compte de l'Agence du Revenu du Canada, autrefois connue sous le nom de Revenu Canada. Nous ne vous demanderons aucune information confidentielle à votre sujet, ni votre nom au complet et vos réponses individuelles ne seront jamais révélées à qui que ce soit. En fait, vos commentaires seront incorporés avec ceux de tous les autres participants lorsque nous rédigerons le rapport final. Chaque séance fait l'objet d'un enregistrement audio pour fin de recherche, et il y a des observateurs de l'Agence du Revenu du Canada derrière le miroir. Ils sont là simplement pour écouter et apprendre.

L'objectif de l'entrevue d'aujourd'hui est d'obtenir une certaine rétroaction de votre part en tant qu'utilisateur de l'Internet. Comme nous vous l'avons dit au téléphone, nous recherchons de la rétroaction de différents types de personnes au sujet d'un nouveau service qui est envisagé pour le site de l'ARC. Comprenez bien que nous recherchons l'honnêteté dans vos opinions. Vous êtes anonyme donc n'hésitez pas à dire ce que vous pensez.

Avez-vous des questions avant que nous ne continuions ?

2. *Présentation des participants (5 minutes)*

Pour commencer veuillez me dire quel est votre prénom. S'il–vous-plait, dites-moi à quelle fréquence vous naviguez sur Internet ? Quel genre de choses faites-vous sur l'Internet ? Quel genre d'information avez-vous recherché sur Internet au cours des derniers mois ? Est-ce que vous avez des sites favoris ?

- Vous avez dit que vous aviez utilisé le site de l'ARC depuis le 1er janvier 2007. Quel genre d'information recherchiez-vous ? Est-ce que vous avez trouvé ce que vous recherchiez ? Qu'est-ce que vous avez pensé du site ?

- Quand vous avez visité le site de l'ARC, comment vous y êtes-vous pris pour trouver l'information ? C'est-à-dire est-ce que vous avez une façon préférée de rechercher l'information sur le site de l'ARC ? (par exemple : utiliser le moteur de recherche ; utiliser les liens, utiliser fonction par sujet, utiliser l'index de A à Z, mettre des pages en mémoire etc.) Est-ce qu'il vous est déjà arrivé de faire l'une des choses suivantes sur le site de l'ARC?

SI SALARIÉ, AÎNÉ, ÉTUDIANT, TRAVAILLEUR AUTONOME AVEC OU SANS NUMÉRO D'ENTREPRISE

- Produire votre déclaration de revenu en utilisant Impôtnet?
- Changer votre adresse ?
- Vérifier l'état de votre remboursement d'impôt ?
- Vérifier l'état de l'une ou l'autre des prestations suivantes PFCE ou crédit pour TPS ?

SI PROPRIÉTAIRE, EMPLOYÉ, REPRÉSENTANT, OU TRAVAILLEUR AUTONOME AVEC NUMÉRO D'ENTREPRISE

- Obtenir de l'information sur des questions connexes aux impôts des entreprises

- Trouver un formulaire ou une publication comme un guide ou un bulletin

- Obtenir de l'information sur les retenues à la source effectuées à votre banque ou à votre institution financière ?

- Utiliser le service de demande en direct pour les entreprises (S'IL/ELLE N'EST PAS SÛRE DE CE DONT IL S'AGIT, EXPLIQUER :) *Ce service permet aux entreprises de demander l'envoi électronique, le traitement de certaines transactions financières dans un compte ainsi que certaines demandes d'items de communication de l'ARC)*

- Faire une demande de numéro d'entreprise pour créer des comptes ou faire une demande relative à certains programmes provinciaux.

- PRODUIRE UNE DÉCLARATION DE REVENU D'ENTREPRISE (T2) OU UNE DÉCLARATION T4 CELA INCLUT IMPÔTNET SI LA QUESTION EST POSÉE)

3. Brève explication des exercices (5 minutes)

L'objet principal de cette recherche est d'établir si oui ou non le site internet de l'ARC est convivial du point de vue des usagers comme vous. Pour ce faire, je vais vous remettre une série d'exercices à faire en utilisant le site de l'ARC. Cela implique que vous devrez assumer un certain nombre de rôles puisque chaque exercice vous place dans une situation différente qui peut ou non refléter votre propre situation. Chaque exercice exige que vous retrouviez une certaine information qui se trouve sur le site internet.

De nouveau, gardez à l'esprit que nous évaluons la facilité d'emploi des pages Internet. Cela implique que je ne répondrai pas aux questions concernant la façon dont vous devez naviguer lorsque vous exécutez les divers exercices. En fait, mon rôle est d'observer ce que vous faites de façon à ce que je puisse évaluer jusqu'à quel point le design des pages est intuitif et aussi identifier les endroits où les pages pourraient ne pas être conçues d'une façon qui les rendent

faciles à utiliser. Pendant que vous exécutez chacun des exercices, veuillez garder à l'esprit qu'il s'agit d'un test du service en ligne *Demander des prestations pour enfants* sur le site et de sa facilité d'emploi – ce n'est pas vous qu'on teste.

Nous devons travailler conjointement, donc j'apprécierais que vous pensiez à voix haute et que vous m'expliquiez les chemins que vous prenez. Je vais les enregistrer. À la toute fin de la série d'entrevue, nous aurons les points critiques qui permettront à l'ARC d'identifier quels sont les endroits où le site fonctionne bien et ceux pour lesquels il y a besoin d'améliorations.

Lorsque vous aurez complété tous les exercices, nous reviendrons sur quelques un d'entre eux et nous en reparlerons plus en détail. Gardez à l'esprit que nous avons besoin de votre opinion franche. Je n'ai pas été impliqué dans le design des pages; donc, veuillez vous sentir libre de dire tout ce que vous pensez à leurs sujets.

De nouveau permettez-moi de vous rappeler que cette recherche vise à tester le site internet et non votre capacité de naviguer. L'objectif est de s'assurer que la façon dont le site est conçu satisfait les besoins des utilisateurs et qu'il permet à des gens comme vous de trouver rapidement et facilement le type d'informations qu'ils peuvent s'attendre à trouver logiquement. Cette recherche aide renversée à comprendre quel élément du site fonctionne bien et qu'elles sont ceux qui requièrent des changements.

4. Réaliser les exercices (30 minutes)

Remettre aux participants le livret d'exercice. Changez l'ordre (voir feuillet de rotation) dans lequel chaque personne exécute les exercices. Lire l'exercice à voix haute aux participants.

Assurez-vous de prendre note de tout commentaire, particulièrement des difficultés ou de tout manque de compréhension quant â la nomenclature, la navigation, la disposition des pages, et la fonction recherche, au fur et à mesure que le participant exécute chaque exercice.

APRÈS QU'IL AIT COMPLÉTÉ CHAQUE EXCERCICE, DEMANDEZ…
• Si vous deviez évaluer cet exercice sur une échelle en 10 points ou 10 veut dire qu'il est très facile et 1 qu'il est très difficile quel chiffre lui donneriez-vous ?

Instructions à l'intervieweur pour les exercices: Utilisation de la fonction recherche

Permettre au participant de rechercher l'information ou les réponses de la façon dont il le ferait normalement à la maison ou au travail pour le premier exercice. Le participant devrait se sentir libre d'utiliser les liens, le moteur de recherche, l'index de A à Z etc. Si il/elle veut utiliser la case recherche sur la page d'accueil ou la touche noire recherche sur la barre de navigation, le laisser faire.

Si il/elle ne choisit pas d'utiliser recherche sur le premier exercice s'assurer qu'il ou elle le fait sur le <u>deuxième.</u>

Pour chaque exercice subséquent, on doit encourager le participant à utiliser les liens plutôt que recherche de façon à ce que nous puissions évaluer la façon dont les pages sont disposées. Cependant si il ou elle devient frustrer et qu'il insiste pour utiliser recherche le ou la laisser faire en dernier ressort.

- *<u>Note pour l'intervieweur:</u>*

Tant la touche noire recherche dans le menu du haut et la case recherche amènent l'usager à la même page recherche. Cependant, les usagers n'utiliserons fort probablement jamais l'option de la case 'recherche' sans entrer un mot dans la case; le fait d'entrer un mot pour la recherche et de cliquer sur le bouton recherche dans la case 'recherche' mène à une simple recherche qui donne les premiers résultats sans les caractéristiques de la recherche avancée. Ils peuvent par la suite décider de faire une recherche plus avancée si les résultats ne sont pas satisfaisants. Cependant le fait de cliquer sur la touche recherche noire dans le menu du haut amène immédiatement l'usager à la page recherche – ce qui leur permet de commencer leur recherche en utilisant les caractéristiques plus avancées s'ils le désirent.

5. Évaluation du site après les exercices (15 min.)

- **NOTE À L'INTERVIEWEUR:** *Lorsque vous êtes rendu à cette section encourager le participant à référer à des problèmes spécifiques (nomenclature qui prête à confusion, mauvaise organisation, être perdu, etc.) en utilisant les exercices comme exemples pour illustrer leur commentaires. Si nécessaire, vous devriez vous référer à des problèmes que vous avez remarqué afin de clarifier pourquoi le participant a fait ce qu'il a fait..*

<u>Impression générale</u>
- Quelle est votre impression générale du site ? Comment l'évalueriez-vous sur une échelle en 10 points, ou 10 veut dire très convivial et 1 veut dire qu'il n'est pas convivial du tout ? Pourquoi ?

- Qu'est-ce que vous aimez de ce site ? Pensez en termes de:

  - Disposition de la page d'accueil

- Consistance dans la disposition d'une page à l'autre
- Design – utilisation de la couleur, la taille des polices, l'apparence générale du site

- Qu'est-ce que vous n'aimez pas ? Qu'est-ce qui doit être amélioré ?

- De façon générale est-ce que le site correspond à ce à quoi vous vous attendiez ? Est-ce qu'il est mieux à ce quoi vous vous attendiez ou pas aussi bon ? Pourquoi ?

Titres / Nomenclature
- Est-ce qu'il contient l'information à laquelle vous vous attendiez, ou que vous vouliez être capable d'obtenir ? *Si non*, qu'est-ce qui manque ?

- Comment décririez-vous le vocabulaire utilisé sur le site ? (Approfondir : technique, jargon gouvernemental, facile à comprendre, clair, prête à confusion, etc.)

- Comment décririez-vous la nomenclature utilisée pour les liens ? Est-ce qu'il y avait des liens en particulier que vous n'avez pas compris ou que vous aviez mal compris ? *Si oui, quels étaient-ils ?*

Approfondir la nomenclature des titres sur la page d'accueil. REVENIR À LA PAGE D'ACCUEIL SUR L'ÉCRAN.

- Regardons de nouveau la page d'accueil du site de l'ARC. Sans cliquer sur les liens. J'aimerais que vous me disiez ce que vous vous attendriez à voir si vous cliquiez :

    - Sous liens rapides
        - Tous les taux
        - Dates importantes
        - Alerte à l'intention des contribuables
        - Statut d'emploi pour l'AE et RPC

    - Au milieu de la page
        - Faits saillants
        - En vedette

    - Est-ce que vous percevez quelque différence que ce soit entre ces 2 titres ? (par exemple, est-ce qu'il y en a un qui attire plus votre attention ou qui vous semble plus important que l'autre ?)

- Est-ce qu'il y a d'autres titres ou mots sur la page d'accueil qui ne sont pas clairs pour vous ou dont vous n'êtes pas certain de la signification ?

Organisation générale de pages

- Quelle est votre impression de la disposition générale du site ou de la façon dont les pages sont disposées ? Est-ce que cela a du sens pour vous ? Pourquoi/ pourquoi pas ?

- Est-ce que vous avez trouvé que le site était consistant d'une page à l'autre en termes de disposition ? Information présentée, etc ? Est-ce que cela a de l'importance ?

Navigation

- Jusqu'à quel point était-il facile ou difficile de naviguer sur le site ? Qu'est-ce qui faisait que cela était facile ? Qu'est-ce qui nuisait à la navigation ?

- Est-ce que vous avez utilisé le lien 'retour' ? Est-ce que cela était utile ?

- Est-ce que vous avez utilisé les liens dans le menu de gauche qui vous ramènent à une page en particulier (par exemple, retour à Particuliers ou retour aux Personnes âgées) ?

- Est-ce qu'il y a trop ou pas assez de liens pour vous amener à un endroit en particulier (sujet/question) sur le site ? Est-ce que le nombre de liens prête à confusion (par exemple, trop d'options pour vous rendre au même sujet ou à la même question réelle ou perçue ?)

Moteur de Recherche (Selon l'option recherche qui a été choisie, posez les questions suivantes):

- Avez-vous remarqué qu'il y avait deux liens recherche sur la page d'accueil (un est une case recherche et l'autre est la touche recherche noire au haut du menu de navigation) ?

- Pourquoi avez-vous choisi celle que vous avez choisie ?

- Pensez-vous que ces deux options de recherche sont différentes ? Vous attendriez-vous au même résultat de chacune ? Pourquoi/ pourquoi pas ?

- Une fois rendu sur la page montrant les résultats de votre recherche, est-ce que vous avez trouvé que l'option « recherche que vous avez choisi » vous donnait la réponse à laquelle vous vous attendiez ? C'est-à-dire avez-vous trouvé ce que vous recherchiez ? *Si oui,* est-ce que c'était au haut de la liste des résultats ? Dans les deux premières pages des résultats de recherche ou est-ce que vous aviez dû aller plus loin ?

- **ALLER À LA PAGE RÉSULTAT DE LA RECHERCHE À PARTIR D'UNE RECHERCHE DU PARTICIPANT**. Est-ce que vous avez trouvé logique la façon dont la page résultat est disposée ? Satisfaisante ? Conviviale ? *Si non* qu'est-ce que vous suggéreriez pour la rendre plus efficace ?

- De façon générale, jusqu'à quel point avez-vous trouvé que le moteur de recherche était efficace (par exemple la validité des résultats) ? La présentation des résultats ? Le cas

échéant, qu'est-ce qu'il faudrait changer pour le rendre plus efficace ? Quelles sont vos attentes en générale, d'un moteur de recherche ?

- Est-ce que le moteur de recherche du site de l'ARC satisfait, dépasse, ou ne satisfait pas vos attentes ? Pourquoi ?

6.   Conclusion (3 minutes)

- Est-ce qu'il y autre chose que vous aimeriez souligner /une suggestion de changements dont nous n'avons pas parlé ?

- Est-ce que vous utiliseriez le site internet de nouveau ? Pourquoi/ Pourquoi pas ?

TASK BOOK

FOR

INDIVIDUALS

COMMON

TASK #1

You filed your tax return for 2006 three weeks ago. You are expecting a refund and have yet to receive it. Find out when you might expect your refund.

COMMON

TASK #2

You would like to have your refund deposited into your bank account. How would you do this?

COMMON

TASK #3

You filed your tax return, but you forgot to claim an expense. Find out about what you should do to claim it.

WAGE EARNERS

TASK #1

You want to file your return, but you have not yet received your T4 from your employer. Can you file without it?

TASK #2

Find out how much you can contribute to your RRSP this year.

TASK #3

You want to file your taxes online this year. To do this, you need your access code for NETFILE. How can you find your access code for NETFILE?

TASK #4

You owe the CRA money that you cannot pay all at once. What can you do?

TASK #5

You incurred some significant expenses when moving to British Columbia. You want to know what, if any, you can claim on your return.

TASK #6

You're thinking of cashing in some mutual funds that have increased in value. Will this have an impact on your taxes?

TASK #7

You and your spouse participated in the Home Buyers' Plan a few years ago and have been making regular repayments since then. You are about to do this year's contribution but do not know what to do about your spouse's portion, because he/she passed away in January. What can you do about his/her unpaid balance to the Home Buyers' Plan?

SENIORS

TASK #1

Your spouse passed away and received a death benefit of $15,000 for his/her employer. Find out if you have to report this on your tax return.

TASK #2

You pay your taxes by instalments. You were late making your last payment. Find out if you will be charged interest.

TASK #3

You are turning 71 this year. You know that this is the last year you can make contributions to your RRSP, and that you will have to something with your RRSP investments. What are your options?

TASK #4

Find out if you can claim your spouse's wheelchair as a medical expense on your return.

TASK #5

You are going to the USA for several months for a winter vacation. You have been told this could affect your taxes. Find out if you still have to file a tax return.

STUDENTS

TASK #1
You are a university student and are filing a tax return for the very first time. You had a part-time job while you were in university. Can you file your first tax return online?

TASK #2
You received a scholarship for part of your tuition. Do you have to include this as income?

TASK #3
Find out if you should file a tax return for the province where you go to school, or the province where you live with your parents during the summer.

TASK #4
You spent over $1,000 on books for your courses last year. Can you claim this expense?

TASK #5
You just started working as a waiter/waitress. Find out if you have to report your tips.

SELF-EMPLOYED

TASK #1

Find out what the income tax return filing due date is for a self-employed person and when a balance owning needs to be paid.

TASK #2

You would like to have your instalment payments made automatically from your bank account. How would you do this?

TASK #3

You are a self-employed person in Ontario. You bought a car for business and personal use. Find out what GST/HST you can claim on the purchase and use of the car.

TASK #4

Find information about claiming car expenses for a self-employed person.

TASK #5

You are starting a new business and need to know how to report your income. Find out what type of business the CRA considers that you operate and the type of tax return you need to file.

TASK #6

You are starting your own business. Find out if you need a business number.

TASK #7

Find information on how the CRA selects companies for audit and what might be involved with an audit.

CHARITIES

TASK #1

You received a receipt for a donation you made to a registered charity. You want to make sure it contains all the required information in order to claim it on your income tax return. Find out what information CRA requires charities to place on their tax receipts.

HUMAN RESOURCES

TASK #1

Find out about jobs at the CRA

TASK #2

Find out about employee benefits at the CRA.

TASK #3

You are looking for summer or graduate employment with the CRA.

BENEFITS

TASK#1

How would you calculate the amount of GST/HST credit you would receive each quarter?

TASK #2

When can you apply for a Canada Child Tax Benefit (CCTB)?

TASK #3

You are currently receiving Universal Child Care Benefit (UCCB) payments. When will you be receiving the tax statement informing you of the total benefit amount you need to claim on your return?

APPEALS

TASK #1

Find information about how to contest your Income Tax Assessment.

TASK #2

Find information about contesting a CRA decision to the courts.

TASK #3

Find information about appealing a CPP assessment or ruling.

EXERCICES

POUR

PARTICULIERS

TOUS

EXERCICE #1

Vous avez produit votre déclaration de revenus 2006, il y a trois semaines. Vous attendez un remboursement que vous n'avez pas encore reçu. Déterminez quand vous pouvez espérer le recevoir.

TOUS

EXERCICE #2

Vous souhaiteriez que la somme qui doit vous être remboursée soit déposée directement dans votre compte bancaire. Comment procéderiez-vous?

TOUS

EXERCICE #3

Vous avez produit votre déclaration de revenus, mais vous avez oublié de réclamer des frais. Que devriez-vous faire pour les réclamer maintenant?

SALARIÉS

EXERCICE #1
Vous voulez produire votre déclaration, mais votre employeur ne vous a pas encore remis le feuillet T4. Pouvez-vous produire votre déclaration sans ce feuillet?

EXERCICE #2
Déterminez le montant que vous pouvez verser à votre régime enregistré d'épargne-retraite (REER) cette année?

EXERCICE #3
Vous voulez produire cette année votre déclaration par voie électronique et vous avez besoin de votre code d'accès à IMPÔTNET à cet effet. Comment pouvez-vous trouver votre code d'accès?

EXERCICE #4
Vous devez de l'argent à l'Agence du revenu du Canada (ARC), mais vous ne pouvez pas tout payer en une seule fois. Que pouvez-vous faire?

EXERCICE #5
Vous avez engagé des dépenses importantes pendant votre déménagement en Colombie-Britannique. Vous voulez savoir le montant (s'il y a lieu) que vous pouvez réclamer dans votre déclaration ?

EXERCICE #6
Vous envisagez d'encaisser des fonds communs de placement (fonds mutuels) dont la valeur a augmenté. Ceci aura-t-il une incidence sur vos impôts?

EXERCICE #7
Votre conjoint(e) et vous avez souscrit au Régime d'accession à la propriété (RAP) il y a quelques années, et effectuez des remboursements depuis lors. Vous êtes sur le point de verser vos cotisations pour cette année, mais vous ne savez pas ce que vous devez faire en ce qui concerne la part de votre conjoint(e) décédé(e) en janvier. Que pouvez-vous faire pour son solde impayé au Régime d'accession à la propriété?

AÎNÉS

EXERCICE #1

Votre conjoint(e) est décédé(e) et vous recevez reçu de son employeur une prestation de décès d'un montant de 15 000$. Devez-vous le mentionner dans votre déclaration?

EXERCICE #2

Vous payez vos impôts par acomptes provisionnels et avez effectué votre dernier paiement en retard. Devez-vous payer des intérêts?

EXERCICE #3

Vous aurez 71 ans cette année. Vous savez que non seulement c'est la dernière année où vous pouvez cotiser à votre REER, mais aussi que vous devrez faire quelque chose avec les investissements accumulés dans votre REER. Quelles sont vos options?

EXERCICE #4

Pouvez-vous réclamer le fauteuil roulant de votre conjoint(e) comme frais médical dans votre déclaration?

EXERCICE #5

Vous partez en vacances aux États-Unis pour plusieurs mois. On vous a indiqué que ce voyage pourrait avoir une incidence sur vos impôts. Devez-vous tout de même produire une déclaration de revenus?

ÉTUDIANTS

EXERCICE #1

Vous êtes étudiant à l'université et produisez pour la première fois une déclaration de revenus. Vous aviez un emploi à temps partiel pendant vos études. Pouvez-vous produire votre première déclaration de revenus par voie électronique ?

EXERCICE #2

Vous avez reçu une bourse pour payer une partie de vos frais de scolarité. Devez-vous la déclarer comme revenu?

EXERCICE #3

Indiquez si vous devez produire une déclaration de revenus pour la province où vous étudiez ou pour la province où vous avez résidé chez vos parents pendant l'été.

EXERCICE #4

Vous avez dépensé plus de 1 000 $ l'année dernière pour l'achat de livres. Pouvez-vous réclamer ces dépenses?

EXERCICE #5

Vous venez de commencer un emploi comme serveuse ou serveur. Devez-vous déclarer les pourboires ?

TRAVAILLEUR AUTONOME

EXERCICE #1

Trouvez la date d'échéance pour la production de déclarations de revenus des travailleurs autonomes et la date de paiement du solde dû.

EXERCICE #2

Vous souhaiteriez que les versements échelonnés d'acomptes provisionnels soient effectués automatiquement de votre compte bancaire. Comment procéderiez-vous?

EXERCICE #3

Vous exploitez une garderie à la maison et voulez savoir si vous pouvez réclamer les coûts des repas de midi et des collations que vous offrez aux enfants.

EXERCICE #4

Trouvez les renseignements sur la façon de déduire des frais d'utilisation de véhicule pour un travailleur autonome.

EXERCICE #5

Vous démarrez une nouvelle entreprise et devez savoir comment déclarer votre revenu. Découvrez quel type d'entreprise vous exploitez selon l'ARC et quel type de déclaration vous devrez produire.

EXERCICE #6

Vous démarrez votre propre entreprise. Déterminez si vous avez besoin d'un numéro d'entreprise.

EXERCICE #7

Trouvez des renseignements sur la façon dont l'ARC procède à la sélection des entreprises qui feront l'objet d'une vérification et ce que pourrait impliquer une vérification.

ORGANISMES DE BIENFAISANCE

EXERCICE #1

Vous venez de recevoir par la poste un reçu pour un don que vous avez fait à un organisme de bienfaisance. Vous voulez vous assurer qu'il contient tous les renseignements pertinents afin de pouvoir demander une déduction dans votre déclaration T1. Trouvez des exemples de reçus.

RESSOURCES HUMAINES

EXERCICE #1

Vous cherchez un emploi à l'ARC

EXERCICE #2

Découvrez les avantages sociaux offerts aux employés de l'ARC

EXERCICE #3

Vous cherchez un emploi pour l'été ou comme nouveau diplômé ?

PRESTATIONS

EXERCICE#1

Comment pourriez-vous calculer le montant des prestations pour enfants et familles auquel vous pourriez avoir droit chaque trimestre?

EXERCICE #2

Quand devez-vous demander la prestation fiscale canadienne pour enfants (PFCE)?

EXERCICE #3

Vous recevez présentement des versements de la prestation universelle pour la garde d'enfants (PUGE). Quand devriez-vous recevoir votre feuillet de renseignements vous informant du montant de la PUGE que vous devez déclarer dans votre déclaration de revenus et de prestations?

CONTESTATIONS

EXERCICE #1

Vous avez besoin d'information sur la façon de contester votre cotisation de l'impôt sur le revenu.

EXERCICE #2

Vous avez besoin d'information sur comment contester la décision de l'Agence devant les Cours.

TASK BOOK

FOR

BUSINESS

EMPLOYEES OF A BUSINESS

TASK #1

You need to get a copy of the Notice of Assessment for the corporation's last fiscal year.

TASK #2

The business you work for has been in operation for 10 years and the files are stacking up. Before disposing of any, you want to verify which records you must keep to meet the CRA's requirements.

TASK #3

Find information on how the CRA selects companies to audit and what might be involved with an audit.

TASK #4

Your firm has undertaken some research this fiscal year. Find out if it is eligible for any special tax credits or deductions.

TASK #5

Verify whether a new supplier for your company has a valid GST/HST number.

TASK #6

Find out how your business (corporation) can recover the GST/HST it has paid or owes* on its purchases and expenses.

TASK #7

Your employer has given out gift certificates for high performance. Find out if they should be considered a taxable benefit.

OWNERS/MANAGERS OF A BUSINESS

TASK #1

Find out how to get a copy of your Corporation's Notice of Assessment for the previous fiscal year.

TASK #2

You have been in business been for 10 years and your files are stacking up. Before disposing of any, you want to verify which records you must keep to meet the CRA's requirements.

TASK #3

Find information on how the CRA selects companies to audit and what might be involved with an audit.

TASK #4

Your business' sales have grown to a level where you must register for a GST/HST account with the CRA. Find out how to register for such an account via the CRA web site.

TASK #5

Verify whether a new supplier for your company has a valid GST/HST number.

TASK #6

Find out how to give your staff member the ability to handle tax matters on your behalf with the CRA.

TASK #7

You are missing your payroll remittance form and need to remit your deductions to the CRA. Find out what you should do.

TASK #8

Find out if the new person starting work for you is considered by the CRA to be your employee or a self-employed contractor.

TASK #9

You have given out gift certificates for high performance to your employees. Find out if the gift certificates are considered a taxable benefit.

TASK #10

Your firm has undertaken some research this year. Find out if it is eligible for any special tax credits or deductions.

SELF-EMPLOYED/SOLE PROPRIETORS

TASK #1

Your business has grown and you want to verify whether you must now register and collect GST/HST from your customers.

TASK #2

You've always had one full-time employee and have made quarterly remittances of payroll deductions. For the first time, you have no deductions to remit. Find out if you need to let the CRA know that you do not have any remittances to make this quarter.

TASK #3

Your business is expanding and you want to find out if the person who will be working for you is considered by the CRA to be your employee or a self-employed contractor.

TASK #4

You are starting a new business and need to know how to report your income. Find out what type of business the CRA considers that you operate and the type of tax return you need to file.

TASK #5

Find out how you can recover the GST/HST that you have paid or owe on your business' purchases and expenses.

TASK #6

You are starting your own business. Find out if you need a business number.

TASK #7

Find out which business expenses you can deduct for income tax purposes.

TASK #8

Find out whether you have to make instalment payments for the GST/HST you collect.

REPS

TASK #1

Find out how to get a copy of your corporate business client's Notice of Assessment for the previous fiscal year.

TASK #2

Find out how to request a change in the fiscal year end from the CRA for your client's corporation income tax account.

TASK #3

Find out how to appeal the amount of corporation income tax the CRA has assessed to your business client.

TASK #4

Find out how your corporate client can recover the GST/HST it has paid or owes on its purchases and expenses.

TASK #5

Your client's business is expanding, and she wants you to find out if the new person who be working for her is considered (by the CRA) to be an employee or a self-employed contractor.

TASK #6

Your client has given out gift certificates for high performance to his employees, and you need to determine if the gift certificates are considered a taxable benefit.

TASK #7

Your business client is missing his payroll remittance form and needs to remit his deductions to the CRA. Find out what he should do.

TASK #8

Find out how recent changes to tax legislation might affect pension plan administration

CHARITIES

TASK #1

Your business received a receipt for a donation it made to a registered charity. You want to make sure it contains all the required information in order to claim it on your T2 return. Find out what information the CRA requires charities to place on their tax receipts.

HUMAN RESOURCES

TASK #1

Find out about jobs at the CRA

TASK #2

Find out about employee benefits at the CRA.

APPEALS

TASK #1

Find information about how to contest your Income Tax Assessment.

TASK #2

Find information about contesting a CRA decision to the courts.

TASK #3

Find information about appealing a CPP assessment or ruling.

EXERCICES

POUR

GENS D'AFFAIRES

EMPLOYÉS

EXERCICE #1

Vous devez obtenir une copie de l'avis de cotisation du dernier exercice de la société.

EXERCICE #2

L'entreprise pour laquelle vous travaillez existe depuis 10 ans et les dossiers s'empilent. Avant de disposer de l'un ou l'autre de ces dossiers, vous devez vérifier quels dossiers vous devez conserver afin de satisfaire aux exigences de l'Agence du revenu du Canada (ARC).

EXERCICE #3

Trouvez des renseignements sur la façon dont l'ARC procède à la sélection des entreprises qui feront l'objet d'une vérification et ce que pourrait impliquer une vérification.

EXERCICE #4

Votre entreprise a mené des recherches au cours du présent exercice. Déterminez si elle est admissible à des crédits d'impôt spéciaux ou à des déductions fiscales spéciales.

EXERCICE #5

Vous ne trouvez pas votre formulaire de versements des retenues sur la paie d'employeur et devez verser vos retenues à l'ARC. Informez-vous de la façon dont vous devriez procéder.

EXERCICE #6

Votre employeur a distribué des chèques-cadeaux aux employés très performants. Déterminez si ces chèques-cadeaux devraient être considérés comme un avantage imposable.

PROPRIÉTAIRES/ DIRECTEURS D'ENTREPRISES

EXERCICE #1

Découvrez comment vous pouvez obtenir une copie de l'avis de cotisation de l'exercice précédent de votre société.

EXERCICE #2

Votre entreprise existe depuis 10 ans et vos dossiers s'empilent. Avant de disposer de l'un ou l'autre de ces dossiers, vous devez vérifier quels dossiers vous devez conserver afin de satisfaire aux exigences de l'ARC.

EXERCICE #3

Trouvez des renseignements sur la façon dont l'ARC procède à la sélection des entreprises qui feront l'objet d'une vérification et ce que pourrait impliquer une vérification.

EXERCICE #4

Vous ne trouvez pas votre formulaire de versement des retenues sur la paie et devez verser vos retenues à l'ARC. Informez-vous de la façon dont vous devriez procéder.

EXERCICE #5

Déterminez si votre nouvel employé est considéré (par l'ARC) comme étant votre employé ou un entrepreneur indépendant.

EXERCICE #6

Vous avez distribué des chèques-cadeaux à vos employés très performants. Déterminez si ces chèques-cadeaux sont considérés comme un avantage imposable.

EXERCICE #7

Votre entreprise a mené des recherches au cours de l'année. Déterminez si elle est admissible à des crédits d'impôt spéciaux ou à des déductions fiscales spéciales.

TRAVAILLEURS AUTONOMES/ PROPRIÉTAIRES D'ENTREPRISES

EXERCICE #1

Vous avez toujours eu un employé à temps plein et avez effectué des remises trimestrielles des retenues sur la paie. Pour la première fois, vous n'avez aucune retenue à verser. Déterminez si vous devez aviser l'ARC du fait que vous n'avez aucune retenue à verser pour ce trimestre.

EXERCICE #2

Votre entreprise est en expansion et vous voulez déterminer si votre nouvel employé est considéré (par l'ARC) comme étant votre employé ou un entrepreneur indépendant.

EXERCICE #3

Vous démarrez une nouvelle entreprise et devez savoir comment déclarer votre revenu. Découvrez quel type d'entreprise vous exploitez selon l'ARC et quel type de déclaration vous devrez produire

EXERCICE #4

Vous démarrez votre propre entreprise. Déterminez si vous avez besoin d'un numéro d'entreprise.

EXERCICE #5

Déterminez quelles dépenses d'entreprise vous pouvez déduire aux fins de l'impôt sur le revenu.

REPRÉSENTANTS

EXERCICE #1
Découvrez comment vous pouvez obtenir une copie de l'avis de cotisation de l'exercice précédent de l'entreprise que vous représentez.

EXERCICE #2
Découvrez comment demander un changement de la fin d'exercice auprès de l'ARC relativement au compte d'impôt sur le revenu des sociétés de votre client.

EXERCICE #3
Découvrez comment contester le montant de l'impôt sur le revenu des sociétés que l'ARC a cotisé à l'entreprise cliente.

EXERCICE #4
L'entreprise de votre cliente est en expansion et elle veut que vous déterminiez si son nouvel employé est considéré (par l'ARC) comme étant son employé ou un entrepreneur indépendant.

EXERCICE #5
Votre client a distribué des chèques-cadeaux à ses employés très performants et vous devez déterminer si ces chèques-cadeaux devraient être considérés comme un avantage imposable.

EXERCICE #6
Votre client ne trouve plus son formulaire de remise des retenues à la source et doit verser ses retenues. Informez-vous de la façon dont il devrait procéder

EXERCICE #7
Déterminez si les changements récents aux règles fiscales affectent l'administration de votre régime de pension.

ORGANISMES DE BIENFAISANCES

EXERCICE #1

Trouver les renseignements requis par l'ARC que les organismes de bienfaisance doivent inclure sur leur reçu fiscal.

RESSOURCES HUMAINES

EXERCICE #1

Découvrez les possibilités d'emploi à l'Agence du revenu du Canada.

EXERCICE #2

Découvrez les avantages sociaux offerts aux employés de l'Agence du revenu du Canada.

CONTESTATIONS

EXERCICE #1

Vous avez besoin d'information sur la façon de contester votre cotisation de l'impôt sur le revenu.

EXERCICE #2

Vous avez besoin d'information sur comment contester la décision de l'Agence devant les Cours.

EXERCICE #3

Trouver de l'information sur comment vous opposer d'une cotisation ou d'une décision en vertu du RPC.

FONDS DE PENSION

EXERCICE #1

Déterminez si les changements récents aux règles fiscales affectent l'administration de votre régime de pension.