TABLE OF CONTENTS

Table Q1 Page 1 Banner 1

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Table Q1 Page 3 Banner 2

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Table Q1 Page 5 Banner 3

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Table Q2S\_T Page 7 Banner 1

Summary - Top-Three Scores: How would you rate the CRA on the following dimensions:

Table Q2S\_T Page 8 Banner 2

Summary - Top-Three Scores: How would you rate the CRA on the following dimensions:

Table Q2S\_T Page 9 Banner 3

Summary - Top-Three Scores: How would you rate the CRA on the following dimensions:

Table Q2S\_T Page 10 Banner 1

Summary - Bottom-Four Scores: How would you rate the CRA on the following dimensions:

Table Q2S\_T Page 11 Banner 2

Summary - Bottom-Four Scores: How would you rate the CRA on the following dimensions:

Table Q2S\_T Page 12 Banner 3

Summary - Bottom-Four Scores: How would you rate the CRA on the following dimensions:

Table Q2A Page 13 Banner 1

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Table Q2A Page 15 Banner 2

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Table Q2A Page 17 Banner 3

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Table Q2B Page 19 Banner 1

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Table Q2B Page 21 Banner 2

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Table Q2B Page 23 Banner 3

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Table Q2C Page 25 Banner 1

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Table Q2C Page 27 Banner 2

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Table Q2C Page 29 Banner 3

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Table Q2D Page 31 Banner 1

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

TABLE OF CONTENTS

Table Q2D Page 33 Banner 2

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

Table Q2D Page 35 Banner 3

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

Table Q2E Page 37 Banner 1

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Table Q2E Page 39 Banner 2

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Table Q2E Page 41 Banner 3

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Table Q2F Page 43 Banner 1

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Table Q2F Page 45 Banner 2

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Table Q2F Page 47 Banner 3

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Table Q2G Page 49 Banner 1

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Table Q2G Page 51 Banner 2

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Table Q2G Page 53 Banner 3

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Table Q3AS\_T Page 55 Banner 1

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Table Q3AS\_T Page 56 Banner 2

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Table Q3AS\_T Page 57 Banner 3

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Table Q3AS\_B Page 58 Banner 1

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Table Q3AS\_B Page 59 Banner 2

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Table Q3AS\_B Page 60 Banner 3

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Table Q3AA Page 61 Banner 1

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

Table Q3AA Page 63 Banner 2

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

TABLE OF CONTENTS

Table Q3AA Page 65 Banner 3

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

Table Q3AB Page 67 Banner 1

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Table Q3AB Page 69 Banner 2

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Table Q3AB Page 71 Banner 3

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Table Q3AC Page 73 Banner 1

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA

would be flexible.

Base: All respondents

Table Q3AC Page 75 Banner 2

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA

would be flexible.

Base: All respondents

Table Q3AC Page 77 Banner 3

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA

would be flexible.

Base: All respondents

Table Q3AD Page 79 Banner 1

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Table Q3AD Page 81 Banner 2

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Table Q3AD Page 83 Banner 3

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Table Q3AE Page 85 Banner 1

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Table Q3AE Page 87 Banner 2

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Table Q3AE Page 89 Banner 3

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Table Q3AF Page 91 Banner 1

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Table Q3AF Page 93 Banner 2

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Table Q3AF Page 95 Banner 3

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Table Q3AG Page 97 Banner 1

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

TABLE OF CONTENTS

Table Q3AG Page 99 Banner 2

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

Table Q3AG Page 101 Banner 3

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

Table Q3AH Page 103 Banner 1

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Table Q3AH Page 105 Banner 2

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Table Q3AH Page 107 Banner 3

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Table Q3AI Page 109 Banner 1

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Table Q3AI Page 111 Banner 2

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Table Q3AI Page 113 Banner 3

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Table Q3BS\_T Page 115 Banner 1

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to

Canadians when they have a question regarding their tax return or their assessment?

Table Q3BS\_T Page 116 Banner 2

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to

Canadians when they have a question regarding their tax return or their assessment?

Table Q3BS\_T Page 117 Banner 3

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to

Canadians when they have a question regarding their tax return or their assessment?

Table Q3BS\_T Page 118 Banner 1

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to

Canadians when they have a question regarding their tax return or their assessment?

Table Q3BS\_T Page 119 Banner 2

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to

Canadians when they have a question regarding their tax return or their assessment?

Table Q3BS\_T Page 120 Banner 3

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to

Canadians when they have a question regarding their tax return or their assessment?

Table Q3BA Page 121 Banner 1

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

Table Q3BA Page 123 Banner 2

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

Table Q3BA Page 125 Banner 3

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

TABLE OF CONTENTS

Table Q3BB Page 127 Banner 1

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Table Q3BB Page 129 Banner 2

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Table Q3BB Page 131 Banner 3

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Table Q3BC Page 133 Banner 1

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Table Q3BC Page 135 Banner 2

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Table Q3BC Page 137 Banner 3

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Table Q3CS\_T Page 139 Banner 1

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Table Q3CS\_T Page 140 Banner 2

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Table Q3CS\_T Page 141 Banner 3

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Table Q3CS\_B Page 142 Banner 1

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are

compliant?

Table Q3CS\_B Page 143 Banner 2

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are

compliant?

Table Q3CS\_B Page 144 Banner 3

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are

compliant?

Table Q3CA Page 145 Banner 1

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Table Q3CA Page 147 Banner 2

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Table Q3CA Page 149 Banner 3

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Table Q3CB Page 151 Banner 1

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

Table Q3CB Page 153 Banner 2

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

TABLE OF CONTENTS

Table Q3CB Page 155 Banner 3

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

Table Q3CC Page 157 Banner 1

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Table Q3CC Page 159 Banner 2

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Table Q3CC Page 161 Banner 3

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Table Q3CD Page 163 Banner 1

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Table Q3CD Page 165 Banner 2

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Table Q3CD Page 167 Banner 3

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Table Q3CE Page 169 Banner 1

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Table Q3CE Page 171 Banner 2

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Table Q3CE Page 173 Banner 3

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Table Q4 Page 175 Banner 1

Q4. Which of the following categories best describes your current employment status?

Base: All respondents

Table Q4 Page 176 Banner 2

Q4. Which of the following categories best describes your current employment status?

Base: All respondents

Table Q4 Page 177 Banner 3

Q4. Which of the following categories best describes your current employment status?

Base: All respondents

Table Q5 Page 178 Banner 1

Q5. Over the past year, have you had any of the following interactions with the CRA?

Base: All respondents

Table Q5 Page 179 Banner 2

Q5. Over the past year, have you had any of the following interactions with the CRA?

Base: All respondents

Table Q5 Page 180 Banner 3

Q5. Over the past year, have you had any of the following interactions with the CRA?

Base: All respondents

Table Q6 Page 181 Banner 1

Q6. Over the past year, have you used or accessed any of the following?

Base: All respondents

TABLE OF CONTENTS

Table Q6 Page 182 Banner 2

Q6. Over the past year, have you used or accessed any of the following?

Base: All respondents

Table Q6 Page 183 Banner 3

Q6. Over the past year, have you used or accessed any of the following?

Base: All respondents

Table Q7S\_T Page 184 Banner 1

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say…

Table Q7S\_T Page 185 Banner 2

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say…

Table Q7S\_T Page 186 Banner 3

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say…

Table Q7S\_B Page 187 Banner 1

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say…

Table Q7S\_B Page 188 Banner 2

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say…

Table Q7S\_B Page 189 Banner 3

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say…

Table Q7A Page 190 Banner 1

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful?

Base: All respondents

Table Q7A Page 191 Banner 2

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful?

Base: All respondents

Table Q7A Page 192 Banner 3

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful?

Base: All respondents

Table Q7B Page 193 Banner 1

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information?

Base: All respondents

Table Q7B Page 194 Banner 2

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information?

Base: All respondents

Table Q7B Page 195 Banner 3

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information?

Base: All respondents

Table Q7C Page 196 Banner 1

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

Base: All respondents

Table Q7C Page 197 Banner 2

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

Base: All respondents

Table Q7C Page 198 Banner 3

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

Base: All respondents

Table Q7D Page 199 Banner 1

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions?

Base: All respondents

Table Q7D Page 200 Banner 2

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions?

Base: All respondents

TABLE OF CONTENTS

Table Q7D Page 201 Banner 3

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions?

Base: All respondents

Table Q7E Page 202 Banner 1

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing?

Base: All respondents

Table Q7E Page 203 Banner 2

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing?

Base: All respondents

Table Q7E Page 204 Banner 3

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing?

Base: All respondents

Table Q7S\_T2 Page 205 Banner 1

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Table Q7S\_T2 Page 206 Banner 2

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Table Q7S\_T2 Page 207 Banner 3

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Table Q7S\_B2 Page 208 Banner 1

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the

CRA]

Table Q7S\_B2 Page 209 Banner 2

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the

CRA]

Table Q7S\_B2 Page 210 Banner 3

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the

CRA]

Table Q7A\_2 Page 211 Banner 1

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7A\_2 Page 212 Banner 2

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7A\_2 Page 213 Banner 3

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7B\_2 Page 214 Banner 1

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information? [Excluding those who have never

called the CRA]

Base: Respondents who have called the CRA

Table Q7B\_2 Page 215 Banner 2

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information? [Excluding those who have never

called the CRA]

Base: Respondents who have called the CRA

Table Q7B\_2 Page 216 Banner 3

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information? [Excluding those who have never

called the CRA]

Base: Respondents who have called the CRA

Table Q7C\_2 Page 217 Banner 1

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

[Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

TABLE OF CONTENTS

Table Q7C\_2 Page 218 Banner 2

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

[Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7C\_2 Page 219 Banner 3

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

[Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7D\_2 Page 220 Banner 1

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions? [Excluding those who have never called

the CRA]

Base: Respondents who have called the CRA

Table Q7D\_2 Page 221 Banner 2

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions? [Excluding those who have never called

the CRA]

Base: Respondents who have called the CRA

Table Q7D\_2 Page 222 Banner 3

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions? [Excluding those who have never called

the CRA]

Base: Respondents who have called the CRA

Table Q7E\_2 Page 223 Banner 1

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing? [Excluding those

who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7E\_2 Page 224 Banner 2

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing? [Excluding those

who have never called the CRA]

Base: Respondents who have called the CRA

Table Q7E\_2 Page 225 Banner 3

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing? [Excluding those

who have never called the CRA]

Base: Respondents who have called the CRA

Table Q8S\_T Page 226 Banner 1

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the

CRA?

Table Q8S\_T Page 227 Banner 2

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the

CRA?

Table Q8S\_T Page 228 Banner 3

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the

CRA?

Table Q8S\_B Page 229 Banner 1

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with

the CRA?

Table Q8S\_B Page 230 Banner 2

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with

the CRA?

Table Q8S\_B Page 231 Banner 3

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with

the CRA?

Table Q8A Page 232 Banner 1

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

TABLE OF CONTENTS

Table Q8A Page 234 Banner 2

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

Table Q8A Page 236 Banner 3

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

Table Q8B Page 238 Banner 1

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Table Q8B Page 240 Banner 2

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Table Q8B Page 242 Banner 3

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Table Q8C Page 244 Banner 1

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Table Q8C Page 246 Banner 2

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Table Q8C Page 248 Banner 3

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Table Q8D Page 250 Banner 1

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Table Q8D Page 252 Banner 2

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Table Q8D Page 254 Banner 3

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Table Q8E Page 256 Banner 1

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

Table Q8E Page 258 Banner 2

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

Table Q8E Page 260 Banner 3

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

TABLE OF CONTENTS

Table Q8F Page 262 Banner 1

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Table Q8F Page 264 Banner 2

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Table Q8F Page 266 Banner 3

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Table Q8G Page 268 Banner 1

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Table Q8G Page 270 Banner 2

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Table Q8G Page 272 Banner 3

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Table Q8H Page 274 Banner 1

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Table Q8H Page 276 Banner 2

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Table Q8H Page 278 Banner 3

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Table Q8I Page 280 Banner 1

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Table Q8I Page 282 Banner 2

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Table Q8I Page 284 Banner 3

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Table Q8J Page 286 Banner 1

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

Table Q8J Page 288 Banner 2

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

TABLE OF CONTENTS

Table Q8J Page 290 Banner 3

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

Table Q9 Page 292 Banner 1

Q9. Which of the following best represents how your 2015 income tax return was prepared?

Base: All respondents

Table Q9 Page 293 Banner 2

Q9. Which of the following best represents how your 2015 income tax return was prepared?

Base: All respondents

Table Q9 Page 294 Banner 3

Q9. Which of the following best represents how your 2015 income tax return was prepared?

Base: All respondents

Table Q10 Page 295 Banner 1

Q10. How was your income tax return submitted last year? Was it filed on paper, or was it filed electronically over the Internet?

Base: All respondents excluding those who didn’t file last year or couldn’t remember how they prepared/filed

Table Q10 Page 296 Banner 2

Q10. How was your income tax return submitted last year? Was it filed on paper, or was it filed electronically over the Internet?

Base: All respondents excluding those who didn’t file last year or couldn’t remember how they prepared/filed

Table Q10 Page 297 Banner 3

Q10. How was your income tax return submitted last year? Was it filed on paper, or was it filed electronically over the Internet?

Base: All respondents excluding those who didn’t file last year or couldn’t remember how they prepared/filed

Table Q11 Page 298 Banner 1

Q11. Would you be willing to tell me in which of the following age categories you belong?

Base: All respondents

Table Q11 Page 299 Banner 2

Q11. Would you be willing to tell me in which of the following age categories you belong?

Base: All respondents

Table Q11 Page 300 Banner 3

Q11. Would you be willing to tell me in which of the following age categories you belong?

Base: All respondents

Table Q12 Page 301 Banner 1

Q12. What is the highest level of formal education that you have completed?

Base: All respondents

Table Q12 Page 302 Banner 2

Q12. What is the highest level of formal education that you have completed?

Base: All respondents

Table Q12 Page 303 Banner 3

Q12. What is the highest level of formal education that you have completed?

Base: All respondents

Table Q13 Page 304 Banner 1

Q13. What language do you speak most often at home?

Base: All respondents

Table Q13 Page 305 Banner 2

Q13. What language do you speak most often at home?

Base: All respondents

Table Q13 Page 306 Banner 3

Q13. What language do you speak most often at home?

Base: All respondents

Table Q14 Page 307 Banner 1

Q14. Which of the following categories best describes your total household income?

Base: All respondents

TABLE OF CONTENTS

Table Q14 Page 308 Banner 2

Q14. Which of the following categories best describes your total household income?

Base: All respondents

Table Q14 Page 309 Banner 3

Q14. Which of the following categories best describes your total household income?

Base: All respondents

Table URBAN\_RURAL Page 310 Banner 1

URBAN\_RURAL. Urban/Rural from postal code at Q15

Base: All respondents

Table URBAN\_RURAL Page 311 Banner 2

URBAN\_RURAL. Urban/Rural from postal code at Q15

Base: All respondents

Table URBAN\_RURAL Page 312 Banner 3

URBAN\_RURAL. Urban/Rural from postal code at Q15

Base: All respondents

Table Q16 Page 313 Banner 1

Q16. Gender

Base: All respondents

Table Q16 Page 314 Banner 2

Q16. Gender

Base: All respondents

Table Q16 Page 315 Banner 3

Q16. Gender

Base: All respondents

Table REGION Page 316 Banner 1

REGION (from sample)

Base: All respondents

Table REGION Page 317 Banner 2

REGION (from sample)

Base: All respondents

Table REGION Page 318 Banner 3

REGION (from sample)

Base: All respondents

Table STYPE Page 319 Banner 1

STYPE. Sample Type (Sample)

Base: All respondents

Table STYPE Page 320 Banner 2

STYPE. Sample Type (Sample)

Base: All respondents

Table STYPE Page 321 Banner 3

STYPE. Sample Type (Sample)

Base: All respondents

Table LANG Page 322 Banner 1

LANG. Survey Language

Base: All respondents

Table LANG Page 323 Banner 2

LANG. Survey Language

Base: All respondents

Table LANG Page 324 Banner 3

LANG. Survey Language

Base: All respondents

TABLE OF CONTENTS

Table CPO\_STATUS Page 325 Banner 1

CPO\_STATUS. Cell Phone only status

Base: All respondents

Table CPO\_STATUS Page 326 Banner 2

CPO\_STATUS. Cell Phone only status

Base: All respondents

Table CPO\_STATUS Page 327 Banner 3

CPO\_STATUS. Cell Phone only status

Base: All respondents

Table Q1 Page 1

Banner 1

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 286 127 159 91 69 66 59 102 63 120 164 20 100 92 82 28 58

14% 13% 15% 16% 14% 12% 15% 19% 10% 14% 15% 12% 14% 20% 14% 12% 12%

JK PQR

9 162 75 87 36 51 36 38 37 47 77 92 10 58 45 55 13 31

8% 8% 8% 7% 10% 7% 10% 7% 8% 9% 8% 6% 8% 10% 9% 6% 6%

F F

8 538 274 263 161 142 149 85 123 172 243 294 50 190 118 162 62 161

27% 28% 26% 29% 29% 27% 22% 23% 28% 29% 26% 30% 27% 26% 27% 27% 32%

H H I O

7 389 190 199 106 103 110 68 96 126 166 235 26 124 58 118 58 110

19% 20% 19% 19% 21% 20% 18% 18% 21% 20% 21% 16% 18% 13% 20% 26% 22%

O O O

6 187 80 107 52 41 56 36 52 69 63 96 20 69 39 69 15 42

9% 8% 10% 9% 8% 10% 9% 10% 11% 7% 9% 12% 10% 9% 11% 7% 8%

5 257 128 129 78 45 79 53 76 74 103 144 21 89 69 57 29 62

13% 13% 12% 14% 9% 14% 14% 14% 12% 12% 13% 13% 13% 15% 9% 13% 12%

E E E P

4 44 22 22 8 11 14 10 15 17 12 22 6 15 11 14 8 4

2% 2% 2% 2% 2% 2% 3% 3% 3% 1% 2% 4% 2% 2% 2% 4% 1%

3 31 21 10 1 5 14 10 8 11 11 17 2 12 6 11 1 10

2% 2% 1% \*% 1% 2% 3% 1% 2% 1% 2% 1% 2% 1% 2% \*% 2%

D D

2 27 8 19 4 6 9 7 8 6 12 12 2 13 5 12 1 6

1% 1% 2% 1% 1% 2% 2% 2% 1% 1% 1% 1% 2% 1% 2% \*% 1%

1 12 7 6 - 5 4 3 3 3 6 7 0 4 4 1 2 2

1% 1% 1% 1% 1% 1% 1% 1% 1% 1% \*% 1% 1% \*% 1% \*%

0 - Terrible 33 24 9 2 9 16 6 10 13 10 16 6 10 7 7 3 9

2% 2% 1% \*% 2% 3% 2% 2% 2% 1% 1% 4% 1% 2% 1% 1% 2%

C D

DK/Refuse 35 14 21 13 8 8 6 6 10 18 16 3 16 5 14 8 2

2% 1% 2% 2% 2% 2% 1% 1% 2% 2% 1% 2% 2% 1% 2% 4% \*%

R R

NET: 8-10 986 476 510 289 262 251 182 262 282 439 549 79 348 254 299 103 250

49% 49% 49% 52% 53% 45% 48% 49% 46% 52% 49% 47% 50% 55% 50% 45% 50%

F J Q

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q1 Page 2

(Continued)

Banner 1

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 876 420 456 245 200 258 166 240 286 344 497 74 298 177 258 110 219

44% 43% 44% 44% 40% 46% 44% 45% 47% 41% 45% 44% 43% 39% 43% 48% 44%

O

NET: 0-3 103 59 44 7 25 43 27 29 33 38 51 11 39 22 30 7 27

5% 6% 4% 1% 5% 8% 7% 5% 5% 5% 5% 6% 6% 5% 5% 3% 5%

D D D

Mean 7.17 7.08 7.25 7.43 7.30 6.87 7.07 7.17 7.01 7.30 7.22 6.88 7.15 7.33 7.24 7.15 7.15

FH F J

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q1 Page 3

Banner 2

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 286 8 5 5 5 67 134 10 7 20 26 179 54 7 46 243 43

14% 19% 13% 17% 13% 14% 17% 15% 11% 9% 10% 13% 14% 14% 21% 15% 12%

JK L

9 162 2 4 3 3 37 71 3 2 18 19 108 28 5 21 133 28

8% 6% 10% 11% 10% 8% 9% 4% 3% 8% 7% 8% 7% 10% 10% 8% 8%

I I I I I

8 538 12 10 5 9 144 208 13 16 52 68 336 120 15 66 440 98

27% 29% 27% 20% 27% 30% 27% 18% 25% 24% 26% 25% 30% 30% 31% 27% 26%

DH

7 389 7 8 4 8 106 141 12 10 42 51 264 93 9 23 316 73

19% 16% 20% 15% 23% 22% 18% 17% 16% 19% 19% 20% 23% 17% 11% 19% 19%

O O

6 187 4 4 4 3 51 46 11 11 22 30 116 49 7 15 141 46

9% 9% 11% 17% 8% 11% 6% 16% 17% 10% 11% 9% 12% 14% 7% 9% 12%

G G G G O

5 257 6 3 3 4 32 100 12 10 45 42 199 27 5 27 203 54

13% 14% 7% 12% 11% 7% 13% 17% 17% 21% 16% 15% 7% 9% 12% 12% 14%

F F F CFG CF M

4 44 1 1 0 1 11 18 3 2 4 3 28 7 2 7 36 8

2% 3% 4% 1% 2% 2% 2% 4% 4% 2% 1% 2% 2% 4% 3% 2% 2%

3 31 1 1 1 0 4 10 2 1 5 7 23 4 - 4 26 4

2% 2% 1% 3% 1% 1% 1% 2% 1% 2% 3% 2% 1% 2% 2% 1%

2 27 - 0 - - 2 15 1 0 4 4 26 1 - - 22 5

1% \*% \*% 2% 1% 1% 2% 2% 2% \*% 1% 1%

F M

1 12 - 1 0 - 3 8 - 0 - - 8 2 - 2 8 4

1% 2% 1% 1% 1% 1% 1% 1% 1% 1% 1%

0 - Terrible 33 0 1 1 0 7 9 3 3 4 5 22 6 1 4 26 7

2% 1% 3% 2% 1% 1% 1% 4% 4% 2% 2% 2% 1% 2% 2% 2% 2%

DK/Refuse 35 0 0 - 1 11 10 1 1 4 7 24 8 - 3 29 6

2% 1% 1% 4% 2% 1% 1% 2% 2% 3% 2% 2% 1% 2% 2%

NET: 8-10 986 22 19 13 17 247 414 26 24 89 114 623 203 27 133 817 169

49% 54% 50% 48% 50% 52% 54% 37% 39% 41% 43% 47% 51% 54% 61% 50% 45%

HI HIJ HIJK LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q1 Page 4

(Continued)

Banner 2

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 876 17 16 12 15 200 305 38 34 112 127 607 176 22 71 695 181

44% 42% 43% 45% 44% 42% 40% 54% 53% 51% 48% 46% 44% 45% 33% 43% 48%

G G G O O

NET: 0-3 103 1 3 2 0 16 42 6 4 13 17 80 13 1 10 82 21

5% 3% 7% 7% 1% 3% 6% 8% 6% 6% 6% 6% 3% 2% 4% 5% 6%

E M

Mean 7.17 7.38 7.10 7.12 7.44 7.39 7.29 6.64 6.61 6.80 6.90 7.05 7.36 7.33 7.49 7.21 6.97

I HIJ HIJK HIJ L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q1 Page 5

Banner 3

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 286 - - 286 192 93 181 104 81 55 143 245 33

14% 29% 13% 18% 13% 17% 14% 17% 13% 14% 17%

E

9 162 - - 162 122 39 118 43 60 40 61 143 19

8% 16% 8% 7% 9% 7% 10% 12% 6% 8% 10%

K K

8 538 - - 538 410 125 384 154 167 73 287 494 31

27% 55% 28% 24% 28% 25% 28% 22% 27% 28% 16%

M

7 389 - 389 - 281 107 281 108 113 71 201 340 45

19% 44% 19% 20% 20% 17% 19% 22% 19% 19% 23%

6 187 - 187 - 140 45 121 65 57 29 98 159 26

9% 21% 10% 9% 9% 10% 10% 9% 9% 9% 13%

5 257 - 257 - 178 79 170 87 64 40 150 229 23

13% 29% 12% 15% 12% 14% 11% 12% 14% 13% 11%

4 44 - 44 - 33 11 34 10 12 2 30 40 4

2% 5% 2% 2% 2% 2% 2% 1% 3% 2% 2%

J

3 31 31 - - 25 6 17 14 11 2 17 24 6

2% 30% 2% 1% 1% 2% 2% 1% 2% 1% 3%

2 27 27 - - 20 7 15 12 4 2 21 24 2

1% 26% 1% 1% 1% 2% 1% 1% 2% 1% 1%

IJ

1 12 12 - - 10 2 4 8 1 - 11 12 -

1% 12% 1% \*% \*% 1% \*% 1% 1%

0 - Terrible 33 33 - - 27 5 23 10 6 6 21 26 5

2% 32% 2% 1% 2% 2% 1% 2% 2% 1% 2%

DK/Refuse 35 - - - 24 11 24 11 10 7 18 30 4

2% 2% 2% 2% 2% 2% 2% 2% 2% 2%

NET: 8-10 986 - - 986 724 257 684 301 308 168 491 881 84

49% 100% 50% 49% 50% 48% 53% 51% 46% 50% 42%

K

NET: 4-7 876 - 876 - 633 241 606 270 246 143 479 768 97

44% 100% 43% 45% 44% 43% 42% 44% 45% 43% 49%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q1 Page 6

(Continued)

Banner 3

Q1. Overall, how would you rate the performance of the CRA when it comes to the administration of your taxes and benefits?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 103 103 - - 82 21 59 44 22 10 70 87 12

5% 100% 6% 4% 4% 7% 4% 3% 7% 5% 6%

G IJ

Mean 7.17 1.54 6.05 8.74 7.13 7.26 7.20 7.08 7.35 7.46 6.97 7.18 7.12

B BC K K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2S\_T Page 7

Banner 1

Summary - Top-Three Scores: How would you rate the CRA on the following dimensions:

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Being accurate 1226 597 630 363 324 313 227 320 360 543 696 82 438 301 370 137 321

61% 62% 61% 65% 66% 56% 59% 60% 59% 65% 63% 49% 63% 66% 62% 60% 64%

F F M M

Being efficient 989 466 523 312 252 235 187 275 299 411 563 65 356 271 313 108 215

49% 48% 51% 56% 51% 42% 49% 51% 49% 49% 51% 39% 51% 59% 52% 48% 43%

F F F M M QR R

Being fair 986 495 491 313 259 238 176 266 273 445 545 75 357 248 312 118 245

49% 51% 48% 57% 52% 42% 46% 50% 45% 53% 49% 45% 51% 54% 52% 52% 49%

FH F J

Being accessible 908 456 453 293 241 223 151 246 279 380 520 62 319 229 290 99 211

45% 47% 44% 53% 49% 40% 40% 46% 46% 45% 47% 37% 46% 50% 48% 44% 42%

FH FH M R

Their services being easy to use 874 436 438 289 236 203 146 251 263 360 516 53 296 219 294 88 207

44% 45% 42% 52% 48% 36% 38% 47% 43% 43% 46% 32% 42% 48% 49% 39% 42%

FH FH M M QR

Being transparent 858 438 420 283 224 198 151 231 242 381 483 67 305 236 253 95 200

43% 45% 41% 51% 45% 35% 40% 43% 40% 45% 43% 40% 44% 52% 42% 42% 40%

FH F PQR

Being client-service oriented 803 398 405 234 221 190 158 235 240 327 442 58 296 227 248 89 178

40% 41% 39% 42% 45% 34% 41% 44% 39% 39% 40% 35% 42% 50% 41% 39% 36%

F F F PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2S\_T Page 8

Banner 2

Summary - Top-Three Scores: How would you rate the CRA on the following dimensions:

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Being accurate 1226 28 20 15 19 297 493 40 36 119 159 807 250 26 143 1009 217

61% 68% 53% 55% 55% 63% 64% 56% 57% 55% 60% 61% 63% 52% 66% 62% 58%

CJ

Being efficient 989 21 16 12 17 254 383 34 26 85 140 604 208 24 153 822 167

49% 52% 42% 46% 50% 54% 50% 48% 42% 39% 53% 45% 52% 49% 70% 51% 44%

CIJ J J L LMN Q

Being fair 986 21 15 13 17 233 399 37 29 92 130 626 197 21 141 820 166

49% 52% 38% 51% 51% 49% 52% 52% 45% 42% 49% 47% 49% 43% 65% 51% 44%

CJ LMN Q

Being accessible 908 21 12 12 15 240 368 27 26 100 88 553 192 25 139 744 164

45% 52% 32% 44% 43% 51% 48% 38% 41% 46% 33% 41% 48% 50% 64% 46% 43%

CK CK CK CK L LM

Their services being easy to use 874 23 13 11 16 219 352 25 23 80 112 541 189 17 127 711 162

44% 58% 33% 42% 47% 46% 46% 35% 36% 37% 43% 41% 47% 33% 59% 44% 43%

CDGHIJK CJ CJ L LMN

Being transparent 858 15 13 11 14 228 356 26 22 76 98 513 185 21 138 727 130

43% 37% 33% 40% 41% 48% 46% 36% 35% 35% 37% 39% 46% 42% 64% 45% 35%

CIJK CJK L LMN Q

Being client-service oriented 803 20 13 12 14 219 323 23 23 71 86 475 180 19 129 667 136

40% 50% 34% 44% 42% 46% 42% 32% 36% 32% 33% 36% 45% 37% 60% 41% 36%

CHJK CHJK JK L LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2S\_T Page 9

Banner 3

Summary - Top-Three Scores: How would you rate the CRA on the following dimensions:

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Being accurate 1226 18 337 857 892 328 847 378 394 205 604 1081 120

61% 18% 38% 87% 61% 62% 62% 60% 67% 62% 57% 61% 61%

B BC K

Being efficient 989 4 216 758 714 269 664 323 302 179 490 866 103

49% 4% 25% 77% 49% 51% 48% 52% 52% 54% 46% 49% 52%

B BC K

Being fair 986 6 215 752 742 239 694 290 321 166 482 868 99

49% 6% 25% 76% 51% 45% 51% 46% 55% 51% 46% 49% 50%

B BC K

Being accessible 908 10 217 669 676 226 637 270 276 164 449 803 82

45% 10% 25% 68% 46% 43% 46% 43% 47% 50% 42% 45% 42%

B BC

Their services being easy to use 874 5 200 661 635 234 605 267 283 170 402 773 77

44% 5% 23% 67% 43% 44% 44% 43% 48% 52% 38% 44% 39%

B BC K K

Being transparent 858 9 185 659 634 219 610 247 261 152 426 753 82

43% 9% 21% 67% 43% 41% 44% 39% 45% 46% 40% 43% 41%

B BC

Being client-service oriented 803 6 138 654 572 227 543 258 243 144 403 700 87

40% 6% 16% 66% 39% 43% 40% 41% 42% 44% 38% 40% 44%

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2S\_T Page 10

Banner 1

Summary - Bottom-Four Scores: How would you rate the CRA on the following dimensions:

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Being client-service oriented 236 113 124 43 53 91 45 56 64 113 122 30 78 46 51 34 71

12% 12% 12% 8% 11% 16% 12% 10% 10% 13% 11% 18% 11% 10% 8% 15% 14%

DE P P

Being accessible 230 115 115 42 40 87 58 53 63 113 116 26 82 47 59 33 51

12% 12% 11% 8% 8% 15% 15% 10% 10% 14% 10% 16% 12% 10% 10% 15% 10%

DE DE

Their services being easy to use 223 108 115 39 48 87 45 60 67 92 113 31 75 49 45 23 67

11% 11% 11% 7% 10% 16% 12% 11% 11% 11% 10% 19% 11% 11% 8% 10% 14%

DE D LN P

Being transparent 207 98 109 31 50 75 48 50 61 94 114 24 64 45 56 25 48

10% 10% 11% 6% 10% 13% 13% 9% 10% 11% 10% 15% 9% 10% 9% 11% 10%

D D D

Being fair 171 88 83 36 40 58 35 48 42 79 87 22 56 45 44 17 39

9% 9% 8% 6% 8% 10% 9% 9% 7% 9% 8% 13% 8% 10% 7% 8% 8%

Being efficient 162 82 80 34 33 61 32 42 51 67 86 11 61 37 50 20 34

8% 8% 8% 6% 7% 11% 8% 8% 8% 8% 8% 6% 9% 8% 8% 9% 7%

DE

Being accurate 108 49 59 15 22 45 23 31 31 43 53 10 41 27 34 7 22

5% 5% 6% 3% 4% 8% 6% 6% 5% 5% 5% 6% 6% 6% 6% 3% 5%

DE D

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2S\_T Page 11

Banner 2

Summary - Bottom-Four Scores: How would you rate the CRA on the following dimensions:

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Being client-service oriented 236 1 6 4 4 38 97 11 10 34 32 183 35 4 14 193 44

12% 2% 16% 14% 12% 8% 13% 16% 16% 15% 12% 14% 9% 9% 7% 12% 12%

B B B B BF B B BF B MO

Being accessible 230 3 9 4 3 31 94 9 8 38 30 191 23 5 11 187 43

12% 9% 24% 15% 9% 7% 12% 13% 13% 17% 12% 14% 6% 10% 5% 12% 11%

BEFGK F F MO

Their services being easy to use 223 2 9 4 4 33 88 8 10 35 30 174 30 2 17 178 45

11% 5% 24% 14% 11% 7% 11% 12% 16% 16% 11% 13% 8% 3% 8% 11% 12%

BEFGK B BF BF BF MNO

Being transparent 207 2 5 4 4 31 74 6 8 30 43 163 26 6 12 168 39

10% 4% 13% 16% 12% 7% 10% 8% 12% 14% 16% 12% 6% 12% 6% 10% 10%

B BF B BF BF MO

Being fair 171 2 5 2 2 26 72 6 4 23 28 130 20 6 15 136 35

9% 6% 13% 8% 5% 6% 9% 8% 7% 11% 11% 10% 5% 11% 7% 8% 9%

F F M

Being efficient 162 0 6 3 2 28 61 6 6 24 26 125 23 3 12 127 36

8% 1% 16% 10% 7% 6% 8% 8% 9% 11% 10% 9% 6% 6% 6% 8% 9%

BEFG B B B B B B M

Being accurate 108 1 4 3 1 18 38 4 5 13 21 82 16 2 8 82 26

5% 1% 12% 10% 3% 4% 5% 6% 7% 6% 8% 6% 4% 3% 3% 5% 7%

BEF B B B

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2S\_T Page 12

Banner 3

Summary - Bottom-Four Scores: How would you rate the CRA on the following dimensions:

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Being client-service oriented 236 80 132 21 184 52 168 68 74 26 133 206 26

12% 77% 15% 2% 13% 10% 12% 11% 13% 8% 13% 12% 13%

CD D J

Being accessible 230 61 139 24 184 46 170 61 67 25 134 196 29

12% 59% 16% 2% 13% 9% 12% 10% 11% 8% 13% 11% 15%

CD D F J

Their services being easy to use 223 63 131 24 173 49 153 70 53 27 140 193 24

11% 61% 15% 2% 12% 9% 11% 11% 9% 8% 13% 11% 12%

CD D IJ

Being transparent 207 59 114 30 151 55 142 64 52 30 121 180 23

10% 57% 13% 3% 10% 10% 10% 10% 9% 9% 11% 10% 11%

CD D

Being fair 171 72 76 19 129 42 107 64 35 22 109 148 17

9% 70% 9% 2% 9% 8% 8% 10% 6% 7% 10% 8% 9%

CD D I

Being efficient 162 69 77 14 131 31 115 48 43 19 98 140 16

8% 67% 9% 1% 9% 6% 8% 8% 7% 6% 9% 8% 8%

CD D F

Being accurate 108 58 48 2 88 19 71 37 22 13 72 99 6

5% 56% 5% \*% 6% 4% 5% 6% 4% 4% 7% 6% 3%

CD D F I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2A Page 13

Banner 1

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 301 151 149 115 85 57 43 91 75 134 173 25 100 93 76 36 74

15% 16% 14% 21% 17% 10% 11% 17% 12% 16% 16% 15% 14% 20% 13% 16% 15%

FH FH J P

9 173 97 75 46 52 43 32 34 59 79 99 8 66 45 53 19 35

9% 10% 7% 8% 10% 8% 8% 6% 10% 9% 9% 5% 9% 10% 9% 9% 7%

M M

8 384 189 195 123 87 98 76 106 108 168 210 34 139 99 125 40 91

19% 20% 19% 22% 18% 18% 20% 20% 18% 20% 19% 20% 20% 22% 21% 17% 18%

7 321 160 161 85 85 95 55 81 107 133 183 23 106 60 100 41 88

16% 17% 16% 15% 17% 17% 14% 15% 18% 16% 16% 14% 15% 13% 17% 18% 18%

6 175 83 92 34 50 63 27 44 62 68 99 12 63 33 56 20 53

9% 9% 9% 6% 10% 11% 7% 8% 10% 8% 9% 7% 9% 7% 9% 9% 11%

DH

5 253 115 138 73 49 74 55 75 78 98 139 23 89 45 73 29 72

13% 12% 13% 13% 10% 13% 14% 14% 13% 12% 13% 14% 13% 10% 12% 13% 15%

4 66 24 42 14 13 26 13 14 26 26 36 4 26 17 23 8 11

3% 2% 4% 3% 3% 5% 4% 3% 4% 3% 3% 2% 4% 4% 4% 3% 2%

3 70 32 38 10 18 26 16 20 22 28 34 15 21 16 20 6 22

4% 3% 4% 2% 4% 5% 4% 4% 4% 3% 3% 9% 3% 4% 3% 3% 4%

D LN

2 51 15 35 13 7 20 11 8 14 29 34 3 14 9 15 4 14

3% 2% 3% 2% 1% 4% 3% 1% 2% 3% 3% 2% 2% 2% 3% 2% 3%

B E I

1 28 19 9 1 10 10 7 7 8 11 17 0 10 10 8 4 2

1% 2% 1% \*% 2% 2% 2% 1% 1% 1% 2% \*% 1% 2% 1% 2% \*%

D D

0 - Terrible 58 32 26 8 16 18 14 14 17 26 30 6 20 10 12 11 10

3% 3% 3% 1% 3% 3% 4% 3% 3% 3% 3% 4% 3% 2% 2% 5% 2%

DK/Refuse 120 52 68 33 24 29 32 40 36 41 58 12 47 22 39 9 26

6% 5% 7% 6% 5% 5% 8% 7% 6% 5% 5% 7% 7% 5% 7% 4% 5%

EF

NET: 8-10 858 438 420 283 224 198 151 231 242 381 483 67 305 236 253 95 200

43% 45% 41% 51% 45% 35% 40% 43% 40% 45% 43% 40% 44% 52% 42% 42% 40%

FH F PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2A Page 14

(Continued)

Banner 1

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 816 382 434 207 197 258 150 215 273 325 458 63 284 155 252 98 224

41% 39% 42% 37% 40% 46% 39% 40% 45% 39% 41% 38% 41% 34% 42% 43% 45%

DH O O

NET: 0-3 207 98 109 31 50 75 48 50 61 94 114 24 64 45 56 25 48

10% 10% 11% 6% 10% 13% 13% 9% 10% 11% 10% 15% 9% 10% 9% 11% 10%

D D D

Mean 6.81 6.91 6.72 7.33 6.97 6.38 6.53 6.89 6.71 6.85 6.84 6.59 6.85 7.13 6.82 6.71 6.82

FH FH

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2A Page 15

Banner 2

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 301 5 4 4 5 78 137 10 8 18 31 176 61 5 59 262 39

15% 14% 10% 15% 15% 17% 18% 14% 13% 8% 12% 13% 15% 10% 27% 16% 10%

J JK LMN Q

9 173 2 2 3 2 49 65 4 4 13 28 97 38 6 31 148 25

9% 4% 6% 10% 7% 10% 8% 6% 6% 6% 11% 7% 10% 13% 14% 9% 7%

B B L

8 384 8 6 4 6 100 154 12 10 45 39 240 86 10 48 318 67

19% 19% 17% 15% 18% 21% 20% 17% 16% 21% 15% 18% 22% 19% 22% 20% 18%

7 321 7 8 3 5 89 101 12 11 46 39 211 79 8 24 256 65

16% 18% 20% 13% 16% 19% 13% 16% 17% 21% 15% 16% 20% 16% 11% 16% 17%

G G O

6 175 5 4 3 5 43 64 2 8 18 23 127 35 3 10 140 35

9% 13% 10% 10% 14% 9% 8% 3% 13% 8% 9% 10% 9% 7% 5% 9% 9%

H H H H O

5 253 5 7 3 3 49 90 16 10 32 39 185 47 3 18 190 63

13% 12% 17% 10% 9% 10% 12% 23% 16% 15% 15% 14% 12% 7% 8% 12% 17%

DEFG P

4 66 3 1 1 2 12 31 1 0 6 9 50 10 5 1 51 15

3% 7% 3% 2% 5% 3% 4% 2% 1% 3% 3% 4% 2% 10% 1% 3% 4%

I O MO

3 70 1 1 1 1 8 30 2 3 13 11 58 7 1 5 58 12

4% 1% 2% 4% 4% 2% 4% 2% 5% 6% 4% 4% 2% 2% 2% 4% 3%

M

2 51 0 1 1 1 9 16 1 1 6 13 37 7 3 4 43 8

3% 1% 2% 3% 3% 2% 2% 2% 2% 3% 5% 3% 2% 6% 2% 3% 2%

B

1 28 1 1 1 0 2 10 1 1 1 9 23 2 1 1 18 10

1% 1% 3% 3% 1% 1% 1% 2% 1% \*% 3% 2% 1% 2% 1% 1% 3%

0 - Terrible 58 0 2 2 1 11 18 1 2 10 10 45 10 1 2 49 9

3% 1% 6% 6% 3% 2% 2% 2% 3% 5% 4% 3% 2% 3% 1% 3% 2%

DK/Refuse 120 4 2 2 1 21 54 8 4 11 13 85 18 3 14 92 28

6% 9% 5% 9% 4% 4% 7% 12% 7% 5% 5% 6% 5% 6% 6% 6% 8%

NET: 8-10 858 15 13 11 14 228 356 26 22 76 98 513 185 21 138 727 130

43% 37% 33% 40% 41% 48% 46% 36% 35% 35% 37% 39% 46% 42% 64% 45% 35%

CIJK CJK L LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2A Page 16

(Continued)

Banner 2

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 816 20 19 9 15 194 286 31 29 101 111 573 170 20 53 637 179

41% 50% 49% 35% 43% 41% 37% 44% 46% 46% 42% 43% 43% 39% 24% 39% 47%

DG G O O P

NET: 0-3 207 2 5 4 4 31 74 6 8 30 43 163 26 6 12 168 39

10% 4% 13% 16% 12% 7% 10% 8% 12% 14% 16% 12% 6% 12% 6% 10% 10%

B BF B BF BF MO

Mean 6.81 6.87 6.24 6.49 6.70 7.19 6.96 6.68 6.55 6.36 6.31 6.56 7.12 6.56 7.86 6.89 6.47

CDIJK CJK L LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2A Page 17

Banner 3

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 301 2 27 270 208 92 206 94 88 60 148 264 30

15% 2% 3% 27% 14% 17% 15% 15% 15% 18% 14% 15% 15%

BC

9 173 2 35 135 132 40 128 44 65 29 74 154 13

9% 2% 4% 14% 9% 8% 9% 7% 11% 9% 7% 9% 7%

B BC K

8 384 5 123 253 294 87 275 108 108 64 204 335 39

19% 5% 14% 26% 20% 16% 20% 17% 18% 20% 19% 19% 20%

B BC

7 321 4 180 134 232 89 199 123 92 56 172 290 29

16% 4% 21% 14% 16% 17% 14% 20% 16% 17% 16% 16% 14%

BD B G

6 175 3 111 56 141 34 139 36 64 26 84 156 17

9% 3% 13% 6% 10% 6% 10% 6% 11% 8% 8% 9% 8%

BD F H

5 253 15 182 48 174 79 167 86 66 39 146 225 26

13% 15% 21% 5% 12% 15% 12% 14% 11% 12% 14% 13% 13%

D D

4 66 7 48 6 48 18 43 23 19 7 38 59 6

3% 6% 5% 1% 3% 3% 3% 4% 3% 2% 4% 3% 3%

D D

3 70 10 48 11 49 21 51 19 22 9 39 63 7

4% 10% 5% 1% 3% 4% 4% 3% 4% 3% 4% 4% 4%

D D

2 51 13 34 4 36 14 36 15 11 5 34 44 6

3% 13% 4% \*% 2% 3% 3% 2% 2% 2% 3% 3% 3%

CD D

1 28 10 16 2 21 7 18 10 5 6 18 25 3

1% 10% 2% \*% 1% 1% 1% 2% 1% 2% 2% 1% 1%

CD D

0 - Terrible 58 26 16 13 44 14 37 21 14 10 31 48 6

3% 25% 2% 1% 3% 3% 3% 3% 2% 3% 3% 3% 3%

CD

DK/Refuse 120 7 56 53 82 37 74 45 30 18 70 102 15

6% 7% 6% 5% 6% 7% 5% 7% 5% 5% 7% 6% 8%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2A Page 18

(Continued)

Banner 3

Q2A. How would you rate the CRA on the following dimensions: Being transparent

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 858 9 185 659 634 219 610 247 261 152 426 753 82

43% 9% 21% 67% 43% 41% 44% 39% 45% 46% 40% 43% 41%

B BC

NET: 4-7 816 29 521 244 595 220 547 269 241 128 441 730 77

41% 28% 59% 25% 41% 41% 40% 43% 41% 39% 42% 41% 39%

BD

NET: 0-3 207 59 114 30 151 55 142 64 52 30 121 180 23

10% 57% 13% 3% 10% 10% 10% 10% 9% 9% 11% 10% 11%

CD D

Mean 6.81 3.02 5.89 8.07 6.81 6.81 6.84 6.73 6.96 7.03 6.65 6.82 6.70

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2B Page 19

Banner 1

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 313 138 175 115 80 59 58 108 78 127 171 28 110 106 94 37 53

16% 14% 17% 21% 16% 11% 15% 20% 13% 15% 15% 17% 16% 23% 16% 16% 11%

F F F JK PR R

9 220 115 105 75 57 51 37 49 65 106 136 10 74 53 68 26 54

11% 12% 10% 14% 12% 9% 10% 9% 11% 13% 12% 6% 11% 12% 11% 11% 11%

M M

8 457 213 243 122 115 125 93 118 156 179 256 27 173 112 151 45 109

23% 22% 24% 22% 23% 22% 24% 22% 26% 21% 23% 16% 25% 24% 25% 20% 22%

M

7 340 163 177 96 75 116 51 92 91 155 197 26 112 54 102 46 106

17% 17% 17% 17% 15% 21% 13% 17% 15% 18% 18% 16% 16% 12% 17% 20% 21%

EH O O O

6 200 103 97 50 54 55 41 45 79 76 105 22 70 40 59 18 58

10% 11% 9% 9% 11% 10% 11% 8% 13% 9% 9% 13% 10% 9% 10% 8% 12%

IK

5 208 102 105 43 52 62 47 57 55 91 112 27 67 36 47 23 60

10% 11% 10% 8% 10% 11% 12% 11% 9% 11% 10% 16% 10% 8% 8% 10% 12%

D

4 80 42 38 17 22 24 15 20 27 33 45 11 23 13 24 12 21

4% 4% 4% 3% 4% 4% 4% 4% 4% 4% 4% 7% 3% 3% 4% 5% 4%

3 53 27 26 16 7 21 9 17 16 19 25 4 22 11 20 8 9

3% 3% 3% 3% 1% 4% 2% 3% 3% 2% 2% 2% 3% 2% 3% 4% 2%

E

2 44 22 22 10 11 15 8 11 12 21 28 0 15 11 15 4 10

2% 2% 2% 2% 2% 3% 2% 2% 2% 2% 3% \*% 2% 2% 3% 2% 2%

M M

1 23 11 12 2 8 7 6 4 8 11 14 4 5 7 1 4 7

1% 1% 1% \*% 2% 1% 1% 1% 1% 1% 1% 2% 1% 2% \*% 2% 1%

0 - Terrible 42 22 20 6 8 19 9 10 15 16 19 3 19 8 13 3 8

2% 2% 2% 1% 2% 3% 2% 2% 2% 2% 2% 2% 3% 2% 2% 2% 2%

D

DK/Refuse 22 12 10 2 6 6 7 5 8 7 5 6 11 6 5 - 4

1% 1% 1% \*% 1% 1% 2% 1% 1% 1% \*% 4% 2% 1% 1% 1%

D L

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2B Page 20

(Continued)

Banner 1

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 989 466 523 312 252 235 187 275 299 411 563 65 356 271 313 108 215

49% 48% 51% 56% 51% 42% 49% 51% 49% 49% 51% 39% 51% 59% 52% 48% 43%

F F F M M QR R

NET: 4-7 827 409 418 206 202 258 154 215 253 355 459 85 272 143 232 100 245

41% 42% 41% 37% 41% 46% 40% 40% 41% 42% 41% 51% 39% 31% 39% 44% 49%

D LN O O OP

NET: 0-3 162 82 80 34 33 61 32 42 51 67 86 11 61 37 50 20 34

8% 8% 8% 6% 7% 11% 8% 8% 8% 8% 8% 6% 9% 8% 8% 9% 7%

DE

Mean 7.06 6.98 7.13 7.47 7.13 6.68 6.96 7.19 6.95 7.07 7.11 6.77 7.08 7.41 7.14 7.03 6.90

FH F R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2B Page 21

Banner 2

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 313 6 4 5 5 62 145 13 6 34 31 201 50 7 54 266 47

16% 15% 10% 21% 15% 13% 19% 18% 10% 16% 12% 15% 12% 15% 25% 16% 12%

CFIK LM

9 220 5 3 2 3 54 87 6 5 26 28 135 41 8 36 186 33

11% 12% 7% 8% 10% 11% 11% 8% 8% 12% 11% 10% 10% 16% 17% 11% 9%

L

8 457 10 10 5 9 138 151 15 15 25 81 267 117 9 63 370 87

23% 24% 25% 18% 25% 29% 20% 22% 23% 11% 31% 20% 29% 19% 29% 23% 23%

J J J DGJ J J DGJ L L

7 340 7 5 4 7 78 149 8 13 44 24 244 73 8 15 275 64

17% 17% 13% 15% 21% 17% 19% 12% 21% 20% 9% 18% 18% 15% 7% 17% 17%

K K K K K O O

6 200 7 5 4 3 55 64 4 6 20 33 132 48 6 14 147 53

10% 17% 12% 15% 8% 12% 8% 6% 10% 9% 12% 10% 12% 12% 6% 9% 14%

GH O P

5 208 3 4 2 3 39 78 13 6 32 26 154 32 5 16 166 42

10% 8% 11% 6% 10% 8% 10% 19% 10% 15% 10% 12% 8% 11% 8% 10% 11%

BDF D M

4 80 2 2 2 1 14 27 5 5 8 12 59 11 3 6 68 11

4% 5% 5% 8% 4% 3% 4% 7% 8% 4% 5% 4% 3% 7% 3% 4% 3%

3 53 - 3 1 1 10 15 2 1 9 11 38 7 - 8 44 9

3% 8% 3% 3% 2% 2% 2% 2% 4% 4% 3% 2% 4% 3% 2%

G

2 44 - 1 0 1 7 20 1 2 4 8 37 6 1 - 31 13

2% 3% 1% 2% 1% 3% 1% 3% 2% 3% 3% 1% 2% 2% 4%

1 23 - 1 0 0 2 12 1 - 5 1 19 2 - 2 20 3

1% 2% 1% 1% 1% 2% 1% 2% \*% 1% 1% 1% 1% 1%

0 - Terrible 42 0 1 1 0 9 13 2 2 6 6 30 7 2 3 31 11

2% 1% 3% 5% 1% 2% 2% 3% 3% 3% 2% 2% 2% 4% 1% 2% 3%

DK/Refuse 22 0 0 - - 5 7 0 - 5 3 16 5 - 1 18 4

1% 1% 1% 1% 1% 1% 2% 1% 1% 1% 1% 1% 1%

NET: 8-10 989 21 16 12 17 254 383 34 26 85 140 604 208 24 153 822 167

49% 52% 42% 46% 50% 54% 50% 48% 42% 39% 53% 45% 52% 49% 70% 51% 44%

CIJ J J L LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2B Page 22

(Continued)

Banner 2

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 827 19 16 12 15 187 319 31 31 104 94 589 164 23 51 657 170

41% 46% 41% 44% 43% 39% 41% 43% 49% 48% 36% 44% 41% 45% 24% 40% 45%

K K O O O

NET: 0-3 162 0 6 3 2 28 61 6 6 24 26 125 23 3 12 127 36

8% 1% 16% 10% 7% 6% 8% 8% 9% 11% 10% 9% 6% 6% 6% 8% 9%

BEFG B B B B B B M

Mean 7.06 7.42 6.34 6.86 7.17 7.22 7.17 6.82 6.67 6.73 6.91 6.89 7.20 7.04 7.81 7.12 6.81

CI C CIJ C L LM Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2B Page 23

Banner 3

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 313 2 22 287 212 99 207 106 94 65 148 267 38

16% 2% 3% 29% 14% 19% 15% 17% 16% 20% 14% 15% 19%

BC K

9 220 - 35 182 175 43 155 65 81 38 97 200 16

11% 4% 18% 12% 8% 11% 10% 14% 11% 9% 11% 8%

C F K

8 457 2 159 289 328 127 303 153 126 76 246 399 48

23% 2% 18% 29% 22% 24% 22% 24% 22% 23% 23% 23% 25%

B BC

7 340 5 209 119 249 89 243 97 98 61 177 307 28

17% 5% 24% 12% 17% 17% 18% 15% 17% 19% 17% 17% 14%

BD B

6 200 4 148 43 145 56 140 60 51 31 116 178 20

10% 4% 17% 4% 10% 10% 10% 10% 9% 10% 11% 10% 10%

BD

5 208 11 149 40 153 55 140 68 65 26 113 180 24

10% 10% 17% 4% 10% 10% 10% 11% 11% 8% 11% 10% 12%

D

4 80 9 64 5 59 20 61 19 22 10 47 75 4

4% 9% 7% \*% 4% 4% 4% 3% 4% 3% 4% 4% 2%

D D

3 53 11 34 7 43 10 40 13 16 6 31 50 3

3% 11% 4% 1% 3% 2% 3% 2% 3% 2% 3% 3% 1%

D D

2 44 14 28 3 35 10 28 16 10 5 28 36 5

2% 13% 3% \*% 2% 2% 2% 3% 2% 1% 3% 2% 2%

CD D

1 23 13 9 2 19 4 17 6 8 3 12 20 2

1% 12% 1% \*% 1% 1% 1% 1% 1% 1% 1% 1% 1%

CD D

0 - Terrible 42 32 6 2 34 8 29 13 9 5 27 34 6

2% 31% 1% \*% 2% 1% 2% 2% 1% 2% 3% 2% 3%

CD

DK/Refuse 22 1 13 7 11 11 11 11 3 2 16 20 2

1% 1% 2% 1% 1% 2% 1% 2% 1% 1% 2% 1% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2B Page 24

(Continued)

Banner 3

Q2B. How would you rate the CRA on the following dimensions: Being efficient

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 989 4 216 758 714 269 664 323 302 179 490 866 103

49% 4% 25% 77% 49% 51% 48% 52% 52% 54% 46% 49% 52%

B BC K

NET: 4-7 827 29 570 208 606 220 583 244 237 128 454 740 76

41% 28% 65% 21% 41% 41% 42% 39% 40% 39% 43% 42% 39%

BD

NET: 0-3 162 69 77 14 131 31 115 48 43 19 98 140 16

8% 67% 9% 1% 9% 6% 8% 8% 7% 6% 9% 8% 8%

CD D F

Mean 7.06 2.55 6.17 8.34 6.99 7.23 7.02 7.15 7.17 7.41 6.88 7.06 7.13

B BC K K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2C Page 25

Banner 1

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 343 166 177 118 98 61 65 107 83 151 193 24 124 114 101 43 62

17% 17% 17% 21% 20% 11% 17% 20% 14% 18% 17% 14% 18% 25% 17% 19% 12%

F F F J J PR

9 213 114 99 79 56 47 32 48 63 102 121 15 72 42 65 35 51

11% 12% 10% 14% 11% 8% 8% 9% 10% 12% 11% 9% 10% 9% 11% 15% 10%

FH

8 430 215 214 116 105 129 79 110 127 191 230 35 161 92 146 40 132

21% 22% 21% 21% 21% 23% 21% 21% 21% 23% 21% 21% 23% 20% 24% 18% 27%

OQ

7 343 155 188 81 82 108 69 82 124 137 204 27 111 65 94 36 97

17% 16% 18% 15% 17% 19% 18% 15% 20% 16% 18% 16% 16% 14% 16% 16% 19%

6 171 77 95 57 39 44 30 53 52 63 96 16 59 35 50 20 45

9% 8% 9% 10% 8% 8% 8% 10% 9% 8% 9% 10% 8% 8% 8% 9% 9%

5 216 102 114 52 46 73 43 57 83 72 121 18 73 37 67 30 46

11% 10% 11% 9% 9% 13% 11% 11% 14% 9% 11% 11% 10% 8% 11% 13% 9%

K

4 62 33 29 5 16 25 15 19 24 19 33 3 25 15 15 6 19

3% 3% 3% 1% 3% 5% 4% 3% 4% 2% 3% 2% 4% 3% 3% 3% 4%

D D D

3 38 21 17 8 6 15 9 12 9 16 17 6 15 6 13 1 8

2% 2% 2% 1% 1% 3% 2% 2% 1% 2% 2% 3% 2% 1% 2% 1% 2%

2 41 16 25 16 4 13 9 12 10 20 26 7 7 14 10 5 11

2% 2% 2% 3% 1% 2% 2% 2% 2% 2% 2% 4% 1% 3% 2% 2% 2%

E N

1 26 13 13 5 7 7 6 5 6 15 11 3 11 13 3 5 3

1% 1% 1% 1% 1% 1% 2% 1% 1% 2% 1% 2% 2% 3% 1% 2% 1%

PR

0 - Terrible 66 38 27 7 23 23 12 18 18 29 32 7 23 12 17 6 17

3% 4% 3% 1% 5% 4% 3% 3% 3% 3% 3% 4% 3% 3% 3% 3% 3%

D D

DK/Refuse 51 20 31 11 12 15 12 12 12 25 27 5 19 12 19 1 7

3% 2% 3% 2% 2% 3% 3% 2% 2% 3% 2% 3% 3% 3% 3% \*% 1%

Q

NET: 8-10 986 495 491 313 259 238 176 266 273 445 545 75 357 248 312 118 245

49% 51% 48% 57% 52% 42% 46% 50% 45% 53% 49% 45% 51% 54% 52% 52% 49%

FH F J

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2C Page 26

(Continued)

Banner 1

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 792 366 426 194 184 251 157 210 284 291 454 64 268 153 226 91 207

40% 38% 41% 35% 37% 45% 41% 39% 47% 35% 41% 38% 38% 33% 38% 40% 42%

DE IK O

NET: 0-3 171 88 83 36 40 58 35 48 42 79 87 22 56 45 44 17 39

9% 9% 8% 6% 8% 10% 9% 9% 7% 9% 8% 13% 8% 10% 7% 8% 8%

Mean 7.06 7.06 7.07 7.48 7.17 6.66 6.94 7.07 6.95 7.16 7.11 6.71 7.11 7.24 7.18 7.17 7.01

FH F

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2C Page 27

Banner 2

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 343 7 6 5 6 70 161 10 9 29 40 224 56 7 57 291 52

17% 18% 15% 20% 19% 15% 21% 14% 14% 13% 15% 17% 14% 14% 26% 18% 14%

FJ LM

9 213 6 4 2 3 52 75 12 6 20 31 135 40 5 33 173 40

11% 15% 9% 9% 10% 11% 10% 17% 10% 9% 12% 10% 10% 10% 15% 11% 11%

8 430 8 5 6 8 111 162 15 14 43 59 267 102 10 51 356 73

21% 20% 13% 21% 22% 24% 21% 21% 22% 20% 22% 20% 25% 19% 24% 22% 19%

C L

7 343 7 8 4 5 89 112 8 12 44 53 236 81 5 21 271 72

17% 18% 21% 14% 15% 19% 15% 12% 20% 20% 20% 18% 20% 10% 10% 17% 19%

O O

6 171 3 3 2 2 37 72 4 8 18 22 116 27 10 19 143 29

9% 7% 7% 9% 7% 8% 9% 6% 12% 8% 8% 9% 7% 20% 9% 9% 8%

LMO

5 216 5 6 4 5 56 69 14 9 30 18 151 49 5 11 166 50

11% 13% 15% 13% 16% 12% 9% 20% 15% 14% 7% 11% 12% 9% 5% 10% 13%

K GK O O

4 62 1 1 1 1 14 24 1 - 8 11 45 10 3 4 46 15

3% 4% 3% 2% 4% 3% 3% 2% 4% 4% 3% 3% 5% 2% 3% 4%

3 38 1 1 1 1 3 17 1 - 8 5 33 3 - 2 32 6

2% 3% 2% 3% 2% 1% 2% 2% 4% 2% 2% 1% 1% 2% 2%

F M

2 41 1 1 0 0 3 20 - 1 6 9 35 3 - 4 30 11

2% 2% 4% 1% 1% 1% 3% 2% 3% 3% 3% 1% 2% 2% 3%

F F M

1 26 - 2 - 0 1 14 1 0 3 4 18 1 1 6 20 5

1% 5% \*% \*% 2% 2% 1% 2% 1% 1% \*% 2% 3% 1% 1%

F F M

0 - Terrible 66 0 1 1 0 19 22 3 3 7 10 44 13 5 4 53 12

3% 1% 2% 4% 1% 4% 3% 4% 4% 3% 4% 3% 3% 10% 2% 3% 3%

B

DK/Refuse 51 0 1 0 1 18 23 1 1 4 3 30 15 1 6 42 9

3% 1% 3% 2% 3% 4% 3% 1% 1% 2% 1% 2% 4% 2% 3% 3% 2%

B

NET: 8-10 986 21 15 13 17 233 399 37 29 92 130 626 197 21 141 820 166

49% 52% 38% 51% 51% 49% 52% 52% 45% 42% 49% 47% 49% 43% 65% 51% 44%

CJ LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2C Page 28

(Continued)

Banner 2

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 792 17 18 10 14 196 277 27 29 100 103 547 167 22 55 625 166

40% 42% 47% 39% 41% 41% 36% 39% 47% 46% 39% 41% 42% 44% 25% 39% 44%

G O O O

NET: 0-3 171 2 5 2 2 26 72 6 4 23 28 130 20 6 15 136 35

9% 6% 13% 8% 5% 6% 9% 8% 7% 11% 11% 10% 5% 11% 7% 8% 9%

F F M

Mean 7.06 7.31 6.58 7.11 7.24 7.14 7.16 7.01 6.97 6.74 6.97 6.95 7.17 6.46 7.71 7.12 6.83

C LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2C Page 29

Banner 3

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 343 0 24 316 241 100 237 106 107 60 168 292 41

17% \*% 3% 32% 16% 19% 17% 17% 18% 18% 16% 17% 21%

B BC

9 213 1 45 165 167 44 156 58 75 41 97 200 14

11% 1% 5% 17% 11% 8% 11% 9% 13% 13% 9% 11% 7%

B BC K M

8 430 5 146 271 334 95 302 127 139 65 217 377 44

21% 5% 17% 27% 23% 18% 22% 20% 24% 20% 21% 21% 22%

B BC F

7 343 1 224 111 239 103 228 115 99 62 179 309 30

17% 1% 26% 11% 16% 19% 17% 18% 17% 19% 17% 18% 15%

BD B

6 171 2 125 40 124 46 132 39 43 37 90 146 21

9% 1% 14% 4% 8% 9% 10% 6% 7% 11% 8% 8% 11%

BD H

5 216 10 162 37 154 62 137 79 59 23 132 196 18

11% 10% 19% 4% 11% 12% 10% 13% 10% 7% 13% 11% 9%

BD J

4 62 6 46 9 42 20 41 21 16 11 34 55 5

3% 6% 5% 1% 3% 4% 3% 3% 3% 3% 3% 3% 3%

D D

3 38 13 22 3 27 11 24 14 6 4 26 33 3

2% 13% 3% \*% 2% 2% 2% 2% 1% 1% 2% 2% 1%

CD D

2 41 12 26 4 36 6 28 14 9 4 28 37 2

2% 12% 3% \*% 2% 1% 2% 2% 2% 1% 3% 2% 1%

CD D F

1 26 11 14 1 16 9 13 13 5 4 17 24 2

1% 10% 2% \*% 1% 2% 1% 2% 1% 1% 2% 1% 1%

CD D

0 - Terrible 66 36 14 13 50 16 43 23 15 10 38 54 10

3% 35% 2% 1% 3% 3% 3% 4% 3% 3% 4% 3% 5%

CD

DK/Refuse 51 4 27 18 32 19 35 17 12 7 31 43 7

3% 4% 3% 2% 2% 4% 3% 3% 2% 2% 3% 2% 4%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2C Page 30

(Continued)

Banner 3

Q2C. How would you rate the CRA on the following dimensions: Being fair

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 986 6 215 752 742 239 694 290 321 166 482 868 99

49% 6% 25% 76% 51% 45% 51% 46% 55% 51% 46% 49% 50%

B BC K

NET: 4-7 792 20 557 197 559 231 537 254 217 133 435 706 74

40% 19% 64% 20% 38% 43% 39% 41% 37% 41% 41% 40% 38%

BD

NET: 0-3 171 72 76 19 129 42 107 64 35 22 109 148 17

9% 70% 9% 2% 9% 8% 8% 10% 6% 7% 10% 8% 9%

CD D I

Mean 7.06 2.28 6.20 8.33 7.07 7.03 7.14 6.89 7.34 7.25 6.85 7.07 7.08

B BC K K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2D Page 31

Banner 1

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 286 129 158 102 78 55 52 103 78 105 162 14 107 87 95 33 47

14% 13% 15% 18% 16% 10% 14% 19% 13% 13% 15% 8% 15% 19% 16% 14% 9%

F F JK M M R R

9 179 94 86 56 53 43 28 42 59 78 103 11 65 42 61 22 44

9% 10% 8% 10% 11% 8% 7% 8% 10% 9% 9% 7% 9% 9% 10% 10% 9%

8 408 213 195 131 105 105 66 105 127 176 251 28 125 90 138 33 116

20% 22% 19% 24% 21% 19% 17% 20% 21% 21% 23% 17% 18% 20% 23% 15% 23%

H N Q Q

7 312 162 149 68 90 93 60 88 88 133 174 23 113 60 96 44 73

16% 17% 14% 12% 18% 17% 16% 16% 14% 16% 16% 14% 16% 13% 16% 19% 15%

D

6 206 82 124 63 45 61 35 43 72 89 115 22 66 55 43 33 54

10% 9% 12% 11% 9% 11% 9% 8% 12% 11% 10% 13% 9% 12% 7% 14% 11%

B P P

5 246 113 133 69 50 69 56 58 73 112 128 26 90 48 81 24 61

12% 12% 13% 12% 10% 12% 15% 11% 12% 13% 11% 15% 13% 11% 13% 10% 12%

E

4 90 46 44 15 21 29 24 23 27 40 45 8 35 16 27 13 26

4% 5% 4% 3% 4% 5% 6% 4% 4% 5% 4% 5% 5% 4% 5% 6% 5%

D

3 78 33 45 13 16 32 16 22 20 35 43 10 23 19 16 11 22

4% 3% 4% 2% 3% 6% 4% 4% 3% 4% 4% 6% 3% 4% 3% 5% 4%

D

2 54 23 31 14 12 16 11 17 18 19 27 7 19 11 8 4 25

3% 2% 3% 3% 3% 3% 3% 3% 3% 2% 2% 4% 3% 2% 1% 2% 5%

PQ

1 38 26 12 6 6 17 9 11 11 15 16 8 14 11 10 4 7

2% 3% 1% 1% 1% 3% 2% 2% 2% 2% 1% 5% 2% 2% 2% 2% 1%

0 - Terrible 53 25 28 5 14 23 9 10 18 23 27 6 19 8 11 5 13

3% 3% 3% 1% 3% 4% 2% 2% 3% 3% 2% 3% 3% 2% 2% 2% 3%

D

DK/Refuse 50 21 28 11 4 18 15 14 20 13 21 3 25 10 14 3 11

2% 2% 3% 2% 1% 3% 4% 3% 3% 2% 2% 2% 4% 2% 2% 1% 2%

E E

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2D Page 32

(Continued)

Banner 1

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 874 436 438 289 236 203 146 251 263 360 516 53 296 219 294 88 207

44% 45% 42% 52% 48% 36% 38% 47% 43% 43% 46% 32% 42% 48% 49% 39% 42%

FH FH M M QR

NET: 4-7 854 405 449 216 206 253 175 212 260 375 462 79 304 180 247 114 213

43% 42% 44% 39% 42% 45% 46% 39% 43% 45% 42% 48% 43% 39% 41% 50% 43%

O

NET: 0-3 223 108 115 39 48 87 45 60 67 92 113 31 75 49 45 23 67

11% 11% 11% 7% 10% 16% 12% 11% 11% 11% 10% 19% 11% 11% 8% 10% 14%

DE D LN P

Mean 6.73 6.74 6.72 7.19 6.95 6.27 6.50 6.93 6.68 6.67 6.85 5.96 6.73 6.96 7.03 6.73 6.47

FH FH M M R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2D Page 33

Banner 2

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 286 7 4 4 5 65 130 10 8 23 31 174 50 7 55 244 43

14% 17% 10% 15% 15% 14% 17% 14% 12% 11% 12% 13% 12% 14% 25% 15% 11%

J LM

9 179 6 1 2 4 47 81 5 2 18 13 109 37 4 29 148 31

9% 15% 2% 9% 11% 10% 11% 7% 3% 8% 5% 8% 9% 8% 13% 9% 8%

CIK C CI CIK CIK C

8 408 10 8 5 7 107 141 10 14 38 69 257 102 5 44 320 88

20% 26% 21% 17% 21% 23% 18% 14% 22% 18% 26% 19% 25% 10% 20% 20% 23%

GH LN

7 312 3 6 5 7 86 109 14 9 35 38 207 71 10 24 248 64

16% 8% 17% 17% 20% 18% 14% 20% 15% 16% 14% 16% 18% 20% 11% 15% 17%

B B B

6 206 5 5 2 3 54 77 8 9 19 25 134 48 6 18 165 42

10% 12% 12% 9% 8% 11% 10% 12% 14% 9% 10% 10% 12% 12% 8% 10% 11%

5 246 6 4 3 2 51 92 11 10 27 41 179 37 8 22 201 45

12% 14% 11% 11% 6% 11% 12% 15% 16% 12% 16% 13% 9% 16% 10% 12% 12%

E M

4 90 1 1 2 2 20 30 4 2 13 14 64 13 6 7 76 14

4% 4% 3% 6% 6% 4% 4% 5% 4% 6% 5% 5% 3% 11% 3% 5% 4%

3 78 0 3 0 2 12 30 3 2 14 11 58 10 0 9 68 10

4% 1% 8% 2% 5% 3% 4% 5% 3% 6% 4% 4% 3% 1% 4% 4% 3%

B B B

2 54 1 1 1 1 4 26 1 3 9 6 45 4 0 4 43 11

3% 2% 3% 3% 3% 1% 3% 2% 5% 4% 2% 3% 1% \*% 2% 3% 3%

F F M

1 38 0 3 1 0 7 12 2 2 5 6 29 7 - 2 24 14

2% 1% 9% 4% 1% 1% 2% 2% 3% 2% 2% 2% 2% 1% 1% 4%

BEFGK P

0 - Terrible 53 0 2 1 1 10 20 2 3 7 7 42 9 1 1 44 9

3% 1% 4% 5% 2% 2% 3% 3% 4% 3% 3% 3% 2% 2% 1% 3% 2%

O

DK/Refuse 50 0 0 0 1 12 23 1 - 9 4 34 11 3 2 44 6

2% 1% \*% 1% 3% 3% 3% 1% 4% 1% 3% 3% 5% 1% 3% 2%

O

NET: 8-10 874 23 13 11 16 219 352 25 23 80 112 541 189 17 127 711 162

44% 58% 33% 42% 47% 46% 46% 35% 36% 37% 43% 41% 47% 33% 59% 44% 43%

CDGHIJK CJ CJ L LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2D Page 34

(Continued)

Banner 2

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 854 15 17 12 14 210 308 37 30 95 118 584 169 29 71 690 164

43% 37% 43% 44% 40% 44% 40% 52% 47% 43% 45% 44% 42% 58% 33% 42% 43%

O MO

NET: 0-3 223 2 9 4 4 33 88 8 10 35 30 174 30 2 17 178 45

11% 5% 24% 14% 11% 7% 11% 12% 16% 16% 11% 13% 8% 3% 8% 11% 12%

BEFGK B BF BF BF MNO

Mean 6.73 7.34 5.83 6.50 6.96 7.00 6.84 6.48 6.18 6.29 6.54 6.53 6.99 6.75 7.48 6.76 6.63

CDHIJK C CIJK CIJ L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2D Page 35

Banner 3

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 286 1 29 255 199 86 189 97 92 62 126 243 36

14% 1% 3% 26% 14% 16% 14% 16% 16% 19% 12% 14% 18%

B BC K

9 179 1 30 147 133 44 136 44 55 43 79 165 12

9% 1% 3% 15% 9% 8% 10% 7% 9% 13% 7% 9% 6%

B BC H K

8 408 4 141 258 302 104 280 126 136 65 197 364 30

20% 4% 16% 26% 21% 20% 20% 20% 23% 20% 19% 21% 15%

B BC

7 312 8 166 136 239 72 221 91 95 46 171 277 34

16% 8% 19% 14% 16% 13% 16% 15% 16% 14% 16% 16% 17%

BD B

6 206 2 149 51 158 46 165 41 62 26 117 174 30

10% 2% 17% 5% 11% 9% 12% 7% 11% 8% 11% 10% 15%

BD B H

5 246 13 149 74 169 77 151 94 61 43 140 223 21

12% 12% 17% 8% 12% 15% 11% 15% 10% 13% 13% 13% 11%

D G

4 90 10 59 21 65 25 58 32 27 11 49 78 9

4% 10% 7% 2% 4% 5% 4% 5% 5% 3% 5% 4% 5%

D D

3 78 11 55 11 59 19 55 24 23 8 47 66 10

4% 11% 6% 1% 4% 4% 4% 4% 4% 2% 4% 4% 5%

D D

2 54 8 40 4 42 11 39 15 16 7 29 46 5

3% 8% 5% \*% 3% 2% 3% 2% 3% 2% 3% 3% 2%

D D

1 38 17 17 3 29 8 26 12 7 4 26 34 3

2% 17% 2% \*% 2% 2% 2% 2% 1% 1% 2% 2% 2%

CD D

0 - Terrible 53 27 19 5 43 10 34 19 7 8 37 46 6

3% 26% 2% 1% 3% 2% 2% 3% 1% 2% 3% 3% 3%

CD D I

DK/Refuse 50 2 23 20 23 27 20 30 4 6 38 47 2

2% 2% 3% 2% 2% 5% 1% 5% 1% 2% 4% 3% 1%

E G I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2D Page 36

(Continued)

Banner 3

Q2D. How would you rate the CRA on the following dimensions: Their services being easy to use

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 874 5 200 661 635 234 605 267 283 170 402 773 77

44% 5% 23% 67% 43% 44% 44% 43% 48% 52% 38% 44% 39%

B BC K K

NET: 4-7 854 33 522 282 631 220 595 258 245 125 477 753 94

43% 32% 60% 29% 43% 42% 43% 41% 42% 38% 45% 43% 48%

BD

NET: 0-3 223 63 131 24 173 49 153 70 53 27 140 193 24

11% 61% 15% 2% 12% 9% 11% 11% 9% 8% 13% 11% 12%

CD D IJ

Mean 6.73 2.79 5.84 7.97 6.69 6.84 6.76 6.67 6.99 7.14 6.45 6.74 6.67

B BC K K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2E Page 37

Banner 1

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 273 122 151 97 70 57 49 99 65 109 145 19 108 93 93 26 37

14% 13% 15% 18% 14% 10% 13% 18% 11% 13% 13% 11% 15% 20% 16% 12% 7%

F JK QR R

9 158 81 77 42 45 36 36 42 42 75 76 13 69 47 48 14 39

8% 8% 8% 8% 9% 6% 9% 8% 7% 9% 7% 8% 10% 10% 8% 6% 8%

L

8 371 195 177 95 106 98 73 94 133 143 222 27 119 87 107 49 103

19% 20% 17% 17% 21% 17% 19% 18% 22% 17% 20% 16% 17% 19% 18% 21% 21%

7 330 154 177 94 71 102 60 82 105 142 188 26 115 62 117 42 82

17% 16% 17% 17% 14% 18% 16% 15% 17% 17% 17% 16% 16% 13% 19% 18% 16%

O

6 216 91 125 70 55 59 33 50 70 94 133 14 68 39 62 29 54

11% 9% 12% 13% 11% 10% 9% 9% 12% 11% 12% 8% 10% 9% 10% 13% 11%

5 240 131 109 69 56 69 44 61 76 100 144 24 72 54 73 19 67

12% 14% 11% 12% 11% 12% 12% 11% 12% 12% 13% 14% 10% 12% 12% 8% 13%

4 90 43 48 15 23 27 26 26 35 29 48 5 37 16 23 14 24

5% 4% 5% 3% 5% 5% 7% 5% 6% 4% 4% 3% 5% 4% 4% 6% 5%

D

3 70 36 34 13 13 29 13 22 14 33 33 11 25 11 12 13 26

4% 4% 3% 2% 3% 5% 4% 4% 2% 4% 3% 7% 4% 2% 2% 6% 5%

DE OP

2 71 26 46 17 16 25 13 14 18 39 37 7 24 12 23 12 15

4% 3% 4% 3% 3% 4% 3% 3% 3% 5% 3% 4% 3% 3% 4% 5% 3%

1 39 21 18 10 4 17 8 10 13 15 21 5 12 13 4 3 13

2% 2% 2% 2% 1% 3% 2% 2% 2% 2% 2% 3% 2% 3% 1% 2% 3%

E P P

0 - Terrible 56 30 26 3 20 19 11 10 19 26 31 6 17 9 11 6 17

3% 3% 3% 1% 4% 3% 3% 2% 3% 3% 3% 4% 2% 2% 2% 3% 3%

D D D

DK/Refuse 84 40 43 28 16 23 14 26 21 34 36 10 33 14 26 2 22

4% 4% 4% 5% 3% 4% 4% 5% 3% 4% 3% 6% 5% 3% 4% 1% 4%

Q Q

NET: 8-10 803 398 405 234 221 190 158 235 240 327 442 58 296 227 248 89 178

40% 41% 39% 42% 45% 34% 41% 44% 39% 39% 40% 35% 42% 50% 41% 39% 36%

F F F PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2E Page 38

(Continued)

Banner 1

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 877 419 458 248 204 257 163 220 286 366 513 68 292 171 275 103 227

44% 43% 44% 45% 41% 46% 43% 41% 47% 44% 46% 41% 42% 37% 46% 45% 46%

O O

NET: 0-3 236 113 124 43 53 91 45 56 64 113 122 30 78 46 51 34 71

12% 12% 12% 8% 11% 16% 12% 10% 10% 13% 11% 18% 11% 10% 8% 15% 14%

DE P P

Mean 6.62 6.61 6.64 7.00 6.74 6.23 6.59 6.87 6.54 6.55 6.61 6.20 6.76 7.03 6.89 6.45 6.27

FH F F M QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2E Page 39

Banner 2

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 273 7 6 5 6 60 125 8 6 23 29 171 44 8 50 234 39

14% 16% 16% 17% 16% 13% 16% 11% 9% 10% 11% 13% 11% 16% 23% 14% 10%

LM Q

9 158 3 3 2 2 49 56 6 5 14 18 86 37 7 28 126 32

8% 8% 7% 9% 6% 10% 7% 8% 7% 6% 7% 6% 9% 13% 13% 8% 9%

L

8 371 11 4 5 7 111 141 9 12 34 38 218 100 4 50 306 65

19% 26% 10% 18% 19% 23% 18% 13% 19% 16% 15% 16% 25% 8% 23% 19% 17%

CHK CHJK LN N

7 330 6 5 3 8 86 130 19 7 31 34 226 72 9 23 258 72

17% 16% 13% 12% 23% 18% 17% 26% 12% 14% 13% 17% 18% 18% 10% 16% 19%

CDIJK O O

6 216 6 4 4 3 37 76 6 8 26 46 158 35 5 19 176 40

11% 14% 12% 15% 8% 8% 10% 9% 13% 12% 17% 12% 9% 9% 9% 11% 11%

EFG

5 240 4 5 2 4 51 90 7 9 36 32 175 38 10 18 194 45

12% 11% 13% 8% 12% 11% 12% 10% 14% 16% 12% 13% 9% 20% 8% 12% 12%

D

4 90 1 4 2 1 20 23 4 5 11 19 69 18 1 2 68 23

5% 3% 10% 6% 4% 4% 3% 6% 8% 5% 7% 5% 5% 2% 1% 4% 6%

G G O O

3 70 - 1 1 1 7 27 4 2 18 10 58 6 - 6 54 16

4% 2% 2% 3% 1% 4% 6% 4% 8% 4% 4% 2% 3% 3% 4%

F CF M

2 71 - 2 1 2 13 32 2 3 3 13 52 12 3 5 62 9

4% 4% 3% 6% 3% 4% 3% 5% 1% 5% 4% 3% 5% 2% 4% 2%

1 39 0 2 - 0 8 16 2 1 4 4 29 8 1 1 27 12

2% 1% 6% 1% 2% 2% 3% 1% 2% 1% 2% 2% 2% \*% 2% 3%

O

0 - Terrible 56 0 1 2 0 10 22 3 3 9 5 43 9 1 3 49 7

3% 1% 4% 9% 1% 2% 3% 4% 5% 4% 2% 3% 2% 2% 1% 3% 2%

BEFK

DK/Refuse 84 1 1 0 0 23 32 0 1 10 15 48 21 2 12 67 17

4% 3% 3% 1% 1% 5% 4% 1% 2% 4% 6% 4% 5% 5% 5% 4% 4%

DEH DEH DEH

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2E Page 40

(Continued)

Banner 2

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 8-10 803 20 13 12 14 219 323 23 23 71 86 475 180 19 129 667 136

40% 50% 34% 44% 42% 46% 42% 32% 36% 32% 33% 36% 45% 37% 60% 41% 36%

CHJK CHJK JK L LMN

NET: 4-7 877 18 18 11 16 194 319 36 30 104 131 628 163 24 62 696 180

44% 44% 47% 41% 46% 41% 41% 51% 47% 48% 50% 47% 41% 49% 28% 43% 48%

MO O O

NET: 0-3 236 1 6 4 4 38 97 11 10 34 32 183 35 4 14 193 44

12% 2% 16% 14% 12% 8% 13% 16% 16% 15% 12% 14% 9% 9% 7% 12% 12%

B B B B BF B B BF B MO

Mean 6.62 7.32 6.14 6.53 6.79 6.95 6.71 6.30 6.09 6.16 6.32 6.39 6.86 6.78 7.61 6.65 6.50

CDHIJK CHIJK J L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2E Page 41

Banner 3

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 273 1 15 255 179 93 173 100 77 61 130 226 40

14% 1% 2% 26% 12% 18% 13% 16% 13% 18% 12% 13% 20%

BC E K L

9 158 - 18 140 118 37 109 49 45 30 83 146 12

8% 2% 14% 8% 7% 8% 8% 8% 9% 8% 8% 6%

C

8 371 6 105 259 275 97 261 109 121 54 190 328 35

19% 6% 12% 26% 19% 18% 19% 17% 21% 16% 18% 19% 18%

B BC

7 330 2 184 138 250 79 237 94 104 59 165 296 32

17% 2% 21% 14% 17% 15% 17% 15% 18% 18% 16% 17% 16%

BD B

6 216 4 141 63 157 58 152 65 56 39 116 198 13

11% 4% 16% 6% 11% 11% 11% 10% 10% 12% 11% 11% 7%

BD M

5 240 7 173 56 181 59 171 69 64 33 138 217 18

12% 7% 20% 6% 12% 11% 12% 11% 11% 10% 13% 12% 9%

BD

4 90 1 71 16 71 20 64 27 26 13 51 76 11

5% 1% 8% 2% 5% 4% 5% 4% 4% 4% 5% 4% 6%

BD

3 70 14 48 8 60 10 55 15 26 7 36 61 6

4% 14% 5% 1% 4% 2% 4% 2% 4% 2% 3% 3% 3%

CD D F

2 71 16 48 7 46 25 52 20 21 6 44 63 8

4% 15% 5% 1% 3% 5% 4% 3% 4% 2% 4% 4% 4%

CD D J

1 39 16 18 3 29 9 23 16 14 2 23 34 4

2% 16% 2% \*% 2% 2% 2% 3% 2% \*% 2% 2% 2%

CD D J J

0 - Terrible 56 33 19 3 48 8 39 18 13 11 30 47 7

3% 32% 2% \*% 3% 1% 3% 3% 2% 3% 3% 3% 4%

CD D

DK/Refuse 84 3 37 38 47 37 39 45 17 14 52 73 10

4% 3% 4% 4% 3% 7% 3% 7% 3% 4% 5% 4% 5%

E G

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2E Page 42

(Continued)

Banner 3

Q2E. How would you rate the CRA on the following dimensions: Being client-service oriented

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 803 6 138 654 572 227 543 258 243 144 403 700 87

40% 6% 16% 66% 39% 43% 40% 41% 42% 44% 38% 40% 44%

B BC

NET: 4-7 877 14 570 273 659 214 623 254 250 144 470 787 74

44% 14% 65% 28% 45% 40% 45% 41% 43% 44% 44% 45% 38%

BD B

NET: 0-3 236 80 132 21 184 52 168 68 74 26 133 206 26

12% 77% 15% 2% 13% 10% 12% 11% 13% 8% 13% 12% 13%

CD D J

Mean 6.62 2.19 5.59 8.03 6.53 6.88 6.57 6.74 6.64 7.01 6.49 6.61 6.76

B BC E K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2F Page 43

Banner 1

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 331 154 178 122 90 61 56 100 100 130 191 24 113 99 101 41 62

17% 16% 17% 22% 18% 11% 15% 19% 16% 16% 17% 14% 16% 22% 17% 18% 12%

FH F R

9 204 111 93 58 65 49 33 46 65 93 119 12 71 49 73 15 51

10% 11% 9% 10% 13% 9% 9% 9% 11% 11% 11% 7% 10% 11% 12% 6% 10%

FH Q

8 373 191 182 112 85 113 62 100 114 156 210 26 135 82 116 44 98

19% 20% 18% 20% 17% 20% 16% 19% 19% 19% 19% 16% 19% 18% 19% 19% 20%

7 297 151 146 69 79 94 54 88 88 121 159 21 114 59 91 32 84

15% 16% 14% 12% 16% 17% 14% 16% 14% 14% 14% 12% 16% 13% 15% 14% 17%

6 215 95 120 57 61 57 38 51 80 83 127 24 63 54 62 27 58

11% 10% 12% 10% 12% 10% 10% 10% 13% 10% 11% 15% 9% 12% 10% 12% 12%

5 235 103 131 66 51 62 54 70 61 100 133 20 82 57 71 28 52

12% 11% 13% 12% 10% 11% 14% 13% 10% 12% 12% 12% 12% 12% 12% 12% 10%

4 82 31 52 18 17 27 19 22 28 31 37 10 33 11 19 7 31

4% 3% 5% 3% 3% 5% 5% 4% 5% 4% 3% 6% 5% 2% 3% 3% 6%

OP

3 79 41 39 25 11 25 18 24 20 35 40 10 27 16 20 15 16

4% 4% 4% 5% 2% 4% 5% 4% 3% 4% 4% 6% 4% 4% 3% 7% 3%

E

2 65 26 39 6 12 28 18 10 16 38 35 4 23 10 18 7 19

3% 3% 4% 1% 3% 5% 5% 2% 3% 5% 3% 2% 3% 2% 3% 3% 4%

DE D I

1 38 25 13 4 7 19 8 12 9 17 19 7 13 11 8 6 7

2% 3% 1% 1% 1% 3% 2% 2% 1% 2% 2% 4% 2% 2% 1% 3% 1%

D

0 - Terrible 48 24 24 7 10 15 14 7 18 23 22 6 19 10 12 6 9

2% 2% 2% 1% 2% 3% 4% 1% 3% 3% 2% 3% 3% 2% 2% 2% 2%

D

DK/Refuse 32 19 14 9 7 10 6 7 13 11 21 3 7 1 9 2 11

2% 2% 1% 2% 2% 2% 2% 1% 2% 1% 2% 2% 1% \*% 2% 1% 2%

O

NET: 8-10 908 456 453 293 241 223 151 246 279 380 520 62 319 229 290 99 211

45% 47% 44% 53% 49% 40% 40% 46% 46% 45% 47% 37% 46% 50% 48% 44% 42%

FH FH M R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2F Page 44

(Continued)

Banner 1

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 830 380 450 211 206 241 166 231 256 336 456 75 292 180 242 94 224

41% 39% 44% 38% 42% 43% 43% 43% 42% 40% 41% 45% 42% 39% 40% 41% 45%

NET: 0-3 230 115 115 42 40 87 58 53 63 113 116 26 82 47 59 33 51

12% 12% 11% 8% 8% 15% 15% 10% 10% 14% 10% 16% 12% 10% 10% 15% 10%

DE DE

Mean 6.82 6.87 6.77 7.27 7.12 6.40 6.42 6.94 6.87 6.71 6.92 6.32 6.79 7.05 6.99 6.66 6.73

FH FH M

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2F Page 45

Banner 2

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 331 10 5 4 6 59 155 13 8 31 40 220 41 10 61 279 52

17% 26% 12% 17% 16% 12% 20% 18% 13% 14% 15% 16% 10% 20% 28% 17% 14%

CFIJ CFI M LM

9 204 3 3 4 4 71 75 4 3 23 14 111 55 8 31 171 33

10% 8% 7% 14% 10% 15% 10% 5% 5% 11% 5% 8% 14% 15% 14% 11% 9%

IK CGHIK L

8 373 8 5 3 6 110 137 11 15 46 33 222 96 7 47 295 78

19% 19% 13% 12% 16% 23% 18% 15% 23% 21% 13% 17% 24% 15% 22% 18% 21%

CDGK L

7 297 7 4 5 7 77 106 13 9 29 41 198 67 5 27 241 57

15% 18% 9% 18% 21% 16% 14% 18% 14% 13% 15% 15% 17% 10% 13% 15% 15%

C C

6 215 3 7 2 4 55 64 6 11 19 44 138 49 6 21 175 40

11% 9% 17% 7% 12% 12% 8% 9% 17% 9% 17% 10% 12% 13% 10% 11% 11%

DG DG DGJ

5 235 5 4 2 3 51 88 9 7 18 47 167 50 5 13 182 52

12% 11% 10% 9% 9% 11% 11% 13% 10% 8% 18% 13% 13% 10% 6% 11% 14%

DEFJ O O

4 82 - 3 1 1 13 35 6 3 11 8 64 12 4 3 67 15

4% 7% 5% 4% 3% 5% 8% 5% 5% 3% 5% 3% 8% 1% 4% 4%

O

3 79 2 2 1 1 7 36 4 2 15 9 69 6 - 4 65 14

4% 4% 6% 3% 4% 1% 5% 5% 4% 7% 3% 5% 2% 2% 4% 4%

F F MO

2 65 - 2 1 1 13 24 1 2 11 9 54 8 3 1 52 13

3% 6% 5% 3% 3% 3% 2% 3% 5% 3% 4% 2% 5% 1% 3% 3%

MO

1 38 1 3 - 1 3 15 3 2 5 6 30 3 1 4 30 8

2% 3% 7% 2% 1% 2% 4% 4% 2% 2% 2% 1% 2% 2% 2% 2%

F

0 - Terrible 48 1 2 2 0 8 18 1 2 8 7 39 6 2 1 40 8

2% 2% 4% 6% 1% 2% 2% 1% 3% 3% 3% 3% 1% 3% 1% 2% 2%

DK/Refuse 32 1 0 1 1 6 16 - - 2 6 22 6 - 3 27 6

2% 1% \*% 4% 2% 1% 2% 1% 2% 2% 2% 2% 2% 1%

NET: 8-10 908 21 12 12 15 240 368 27 26 100 88 553 192 25 139 744 164

45% 52% 32% 44% 43% 51% 48% 38% 41% 46% 33% 41% 48% 50% 64% 46% 43%

CK CK CK CK L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2F Page 46

(Continued)

Banner 2

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 830 15 17 10 16 197 293 34 29 78 140 567 178 20 64 665 164

41% 38% 43% 38% 46% 42% 38% 48% 46% 36% 53% 43% 45% 40% 30% 41% 44%

BDFGJ O O

NET: 0-3 230 3 9 4 3 31 94 9 8 38 30 191 23 5 11 187 43

12% 9% 24% 15% 9% 7% 12% 13% 13% 17% 12% 14% 6% 10% 5% 12% 11%

BEFGK F F MO

Mean 6.82 7.36 5.75 6.71 6.98 7.14 6.90 6.52 6.50 6.55 6.43 6.58 7.05 6.89 7.84 6.84 6.70

CIJK C C CHIJK C L LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2F Page 47

Banner 3

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 331 5 34 290 237 93 229 102 96 67 161 284 37

17% 5% 4% 29% 16% 18% 17% 16% 16% 20% 15% 16% 19%

BC

9 204 1 53 148 158 43 149 53 69 36 96 187 15

10% 1% 6% 15% 11% 8% 11% 9% 12% 11% 9% 11% 8%

B BC

8 373 3 129 231 281 90 258 114 111 60 192 332 30

19% 3% 15% 23% 19% 17% 19% 18% 19% 18% 18% 19% 15%

B BC

7 297 5 167 119 208 89 197 101 97 56 144 258 39

15% 4% 19% 12% 14% 17% 14% 16% 17% 17% 14% 15% 20%

BD B

6 215 8 128 77 157 56 151 64 56 40 116 185 27

11% 8% 15% 8% 11% 11% 11% 10% 10% 12% 11% 10% 14%

BD

5 235 13 158 60 155 79 149 86 61 24 148 219 12

12% 12% 18% 6% 11% 15% 11% 14% 10% 7% 14% 12% 6%

D D E J M

4 82 6 57 19 61 21 57 26 23 13 45 73 7

4% 6% 6% 2% 4% 4% 4% 4% 4% 4% 4% 4% 4%

D

3 79 13 58 7 64 15 64 15 21 7 50 74 4

4% 13% 7% 1% 4% 3% 5% 2% 4% 2% 5% 4% 2%

D D H

2 65 14 45 5 54 11 49 16 19 8 35 53 10

3% 13% 5% \*% 4% 2% 4% 3% 3% 2% 3% 3% 5%

CD D

1 38 10 20 8 30 8 26 13 15 3 20 33 6

2% 9% 2% 1% 2% 2% 2% 2% 2% 1% 2% 2% 3%

CD

0 - Terrible 48 24 16 5 35 12 31 17 12 7 28 37 10

2% 23% 2% 1% 2% 2% 2% 3% 2% 2% 3% 2% 5%

CD D

DK/Refuse 32 0 12 17 20 12 14 18 4 7 21 31 1

2% \*% 1% 2% 1% 2% 1% 3% 1% 2% 2% 2% \*%

G I M

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2F Page 48

(Continued)

Banner 3

Q2F. How would you rate the CRA on the following dimensions: Being accessible

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 908 10 217 669 676 226 637 270 276 164 449 803 82

45% 10% 25% 68% 46% 43% 46% 43% 47% 50% 42% 45% 42%

B BC

NET: 4-7 830 32 509 275 582 246 553 277 238 132 453 735 85

41% 31% 58% 28% 40% 46% 40% 44% 41% 40% 43% 42% 43%

BD E

NET: 0-3 230 61 139 24 184 46 170 61 67 25 134 196 29

12% 59% 16% 2% 13% 9% 12% 10% 11% 8% 13% 11% 15%

CD D F J

Mean 6.82 3.33 5.89 8.04 6.79 6.86 6.82 6.80 6.90 7.22 6.64 6.83 6.65

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2G Page 49

Banner 1

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Excellent 434 218 216 151 121 91 71 136 111 186 251 32 147 127 128 52 94

22% 22% 21% 27% 24% 16% 19% 25% 18% 22% 23% 19% 21% 28% 21% 23% 19%

FH FH J PR

9 270 138 133 66 79 72 54 52 88 130 163 16 90 67 69 28 83

14% 14% 13% 12% 16% 13% 14% 10% 14% 16% 15% 9% 13% 15% 11% 12% 17%

I I P

8 522 241 280 145 124 150 102 132 161 227 281 34 200 107 173 57 145

26% 25% 27% 26% 25% 27% 27% 25% 26% 27% 25% 21% 29% 23% 29% 25% 29%

7 307 150 157 76 72 102 56 86 103 117 160 35 109 67 89 39 74

15% 15% 15% 14% 14% 18% 15% 16% 17% 14% 14% 21% 16% 15% 15% 17% 15%

6 125 61 65 45 17 34 29 42 34 48 65 15 44 27 37 14 33

6% 6% 6% 8% 3% 6% 8% 8% 6% 6% 6% 9% 6% 6% 6% 6% 7%

E E

5 165 79 87 42 38 48 33 39 61 61 104 15 45 22 52 25 34

8% 8% 8% 8% 8% 9% 9% 7% 10% 7% 9% 9% 6% 5% 9% 11% 7%

N O O

4 31 13 19 - 12 13 6 12 7 12 13 7 9 8 8 3 6

2% 1% 2% 2% 2% 1% 2% 1% 1% 1% 4% 1% 2% 1% 1% 1%

3 37 20 17 3 9 13 11 11 13 11 19 2 14 9 15 1 6

2% 2% 2% 1% 2% 2% 3% 2% 2% 1% 2% 1% 2% 2% 2% \*% 1%

D

2 30 8 21 10 2 11 7 5 5 19 16 4 10 7 9 4 9

1% 1% 2% 2% \*% 2% 2% 1% 1% 2% 1% 2% 1% 2% 1% 2% 2%

E E E

1 11 5 6 - 2 8 1 3 3 4 6 - 5 2 1 1 2

1% \*% 1% \*% 1% \*% 1% 1% \*% 1% 1% \*% \*% \*% \*%

H

0 - Terrible 31 16 15 2 10 14 5 11 10 9 13 4 13 8 8 2 6

2% 2% 1% \*% 2% 2% 1% 2% 2% 1% 1% 2% 2% 2% 1% 1% 1%

D

DK/Refuse 37 22 15 14 10 6 7 7 15 15 21 2 14 4 11 3 8

2% 2% 1% 2% 2% 1% 2% 1% 2% 2% 2% 1% 2% 1% 2% 1% 2%

NET: 8-10 1226 597 630 363 324 313 227 320 360 543 696 82 438 301 370 137 321

61% 62% 61% 65% 66% 56% 59% 60% 59% 65% 63% 49% 63% 66% 62% 60% 64%

F F M M

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2G Page 50

(Continued)

Banner 1

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 629 302 327 162 138 197 124 178 205 239 342 72 207 125 185 81 146

31% 31% 32% 29% 28% 35% 32% 33% 34% 28% 31% 43% 30% 27% 31% 35% 29%

E LN

NET: 0-3 108 49 59 15 22 45 23 31 31 43 53 10 41 27 34 7 22

5% 5% 6% 3% 4% 8% 6% 6% 5% 5% 5% 6% 6% 6% 6% 3% 5%

DE D

Mean 7.63 7.69 7.58 7.98 7.81 7.27 7.52 7.61 7.54 7.75 7.70 7.25 7.64 7.84 7.62 7.69 7.72

FH F M

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2G Page 51

Banner 2

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Excellent 434 9 7 7 8 80 197 17 12 35 62 300 65 7 62 374 61

22% 23% 19% 26% 23% 17% 26% 24% 19% 16% 23% 22% 16% 15% 29% 23% 16%

FJ M M Q

9 270 8 4 2 5 70 106 9 5 32 30 179 56 5 31 221 50

14% 20% 10% 9% 14% 15% 14% 13% 9% 14% 11% 13% 14% 10% 14% 14% 13%

I I

8 522 10 9 5 6 147 190 13 19 53 68 329 129 14 50 415 107

26% 26% 23% 20% 18% 31% 25% 19% 29% 24% 26% 25% 32% 27% 23% 26% 28%

DEGH LO

7 307 5 6 5 9 85 104 10 7 39 37 190 76 9 32 249 57

15% 11% 15% 20% 27% 18% 13% 14% 11% 18% 14% 14% 19% 18% 15% 15% 15%

BCGHIK

6 125 3 2 1 1 24 48 5 6 17 16 91 21 4 10 95 31

6% 8% 6% 6% 3% 5% 6% 8% 9% 8% 6% 7% 5% 7% 5% 6% 8%

5 165 3 4 2 3 31 66 10 6 17 24 117 20 9 19 134 31

8% 6% 10% 7% 8% 7% 9% 14% 10% 8% 9% 9% 5% 18% 9% 8% 8%

M M

4 31 1 1 1 0 10 11 1 1 3 1 19 9 0 3 26 6

2% 3% 1% 2% 1% 2% 1% 2% 2% 2% \*% 1% 2% 1% 2% 2% 2%

3 37 1 2 1 0 10 10 1 3 3 6 24 9 - 4 28 9

2% 1% 5% 4% 1% 2% 1% 2% 4% 1% 2% 2% 2% 2% 2% 2%

2 30 - 0 0 0 1 14 1 0 1 11 29 1 - - 22 8

1% 1% 1% 1% \*% 2% 2% 1% 1% 4% 2% \*% 1% 2%

F F M

1 11 - 0 1 - 1 6 - - 3 - 8 1 1 - 10 1

1% \*% 2% \*% 1% 1% 1% \*% 2% 1% \*%

0 - Terrible 31 - 2 1 0 6 8 2 2 5 5 21 6 1 4 23 8

2% 5% 3% 1% 1% 1% 2% 3% 3% 2% 2% 1% 2% 2% 1% 2%

DK/Refuse 37 1 1 - 0 9 8 0 2 10 5 28 8 - 1 28 9

2% 1% 3% 1% 2% 1% 1% 3% 5% 2% 2% 2% 1% 2% 2%

G

NET: 8-10 1226 28 20 15 19 297 493 40 36 119 159 807 250 26 143 1009 217

61% 68% 53% 55% 55% 63% 64% 56% 57% 55% 60% 61% 63% 52% 66% 62% 58%

CJ

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2G Page 52

(Continued)

Banner 2

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 629 12 12 9 14 150 230 27 20 76 78 416 125 22 65 504 125

31% 29% 32% 35% 40% 32% 30% 37% 32% 35% 30% 31% 31% 44% 30% 31% 33%

NET: 0-3 108 1 4 3 1 18 38 4 5 13 21 82 16 2 8 82 26

5% 1% 12% 10% 3% 4% 5% 6% 7% 6% 8% 6% 4% 3% 3% 5% 7%

BEF B B B

Mean 7.63 7.99 7.10 7.34 7.75 7.68 7.75 7.44 7.31 7.40 7.53 7.59 7.67 7.25 7.92 7.69 7.38

CI C C Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2G Page 53

Banner 3

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Excellent 434 5 57 368 302 130 295 139 135 80 209 375 47

22% 5% 6% 37% 21% 25% 21% 22% 23% 24% 20% 21% 24%

BC

9 270 1 71 195 204 64 194 76 90 43 132 252 14

14% 1% 8% 20% 14% 12% 14% 12% 15% 13% 13% 14% 7%

B BC M

8 522 12 210 294 386 134 358 163 169 82 263 454 59

26% 12% 24% 30% 26% 25% 26% 26% 29% 25% 25% 26% 30%

B BC

7 307 8 225 66 231 76 210 97 80 57 169 259 45

15% 8% 26% 7% 16% 14% 15% 15% 14% 18% 16% 15% 23%

BD L

6 125 4 96 24 93 32 90 36 30 19 75 115 9

6% 3% 11% 2% 6% 6% 7% 6% 5% 6% 7% 7% 4%

BD

5 165 9 132 20 112 54 111 54 41 24 99 152 12

8% 8% 15% 2% 8% 10% 8% 9% 7% 7% 9% 9% 6%

D BD

4 31 6 24 2 25 6 22 9 7 8 14 26 4

2% 6% 3% \*% 2% 1% 2% 1% 1% 3% 1% 1% 2%

D D

3 37 13 23 - 32 5 26 11 5 6 26 34 3

2% 13% 3% 2% 1% 2% 2% 1% 2% 2% 2% 1%

C

2 30 13 17 - 22 7 21 9 7 1 22 29 0

1% 13% 2% 2% 1% 2% 1% 1% \*% 2% 2% \*%

C J M

1 11 7 3 1 9 1 5 6 4 - 6 11 -

1% 7% \*% \*% 1% \*% \*% 1% 1% 1% 1%

CD

0 - Terrible 31 25 5 1 25 6 20 11 6 6 17 25 3

2% 24% 1% \*% 2% 1% 1% 2% 1% 2% 2% 1% 2%

CD

DK/Refuse 37 1 14 15 21 16 22 15 10 2 25 34 2

2% 1% 2% 2% 1% 3% 2% 2% 2% 1% 2% 2% 1%

J

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q2G Page 54

(Continued)

Banner 3

Q2G. How would you rate the CRA on the following dimensions: Being accurate

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 1226 18 337 857 892 328 847 378 394 205 604 1081 120

61% 18% 38% 87% 61% 62% 62% 60% 67% 62% 57% 61% 61%

B BC K

NET: 4-7 629 26 477 112 460 167 433 196 158 109 357 552 69

31% 25% 54% 11% 31% 32% 32% 31% 27% 33% 34% 31% 35%

D BD I

NET: 0-3 108 58 48 2 88 19 71 37 22 13 72 99 6

5% 56% 5% \*% 6% 4% 5% 6% 4% 4% 7% 6% 3%

CD D F I

Mean 7.63 3.64 6.84 8.76 7.58 7.76 7.65 7.59 7.87 7.75 7.45 7.62 7.77

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AS\_T Page 55

Banner 1

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

If you are entitled to a refund, the 1403 662 741 391 366 366 276 351 419 628 798 94 499 331 451 167 338

CRA sends your money in a timely 70% 68% 72% 71% 74% 65% 72% 65% 69% 75% 72% 56% 71% 72% 75% 73% 68%

fashion F F IJ M M R

The CRA assesses your return in a 1306 626 680 379 332 336 254 335 382 582 740 93 464 301 423 145 328

timely fashion 65% 65% 66% 68% 67% 60% 67% 63% 63% 69% 67% 56% 66% 66% 70% 64% 66%

F F F IJ M M

The CRA does a good job of explaining 1068 521 547 288 270 278 227 309 334 419 575 70 415 283 343 123 230

the results of your tax return 53% 54% 53% 52% 55% 50% 60% 58% 55% 50% 52% 42% 59% 62% 57% 54% 46%

assessment F K M LM R R

The process of gathering the 1006 497 509 309 236 258 199 298 311 392 531 68 393 282 321 101 219

information you need to support your 50% 51% 49% 56% 48% 46% 52% 56% 51% 47% 48% 41% 56% 62% 53% 44% 44%

return is simple EF F K LM PQR R

The level of effort or cost you need to 981 479 502 309 259 226 184 285 289 404 545 68 360 257 303 101 238

prepare your tax return is fair 49% 49% 49% 56% 52% 40% 48% 53% 47% 48% 49% 41% 51% 56% 51% 44% 48%

F F F M QR

The CRA proactively communicates to you 786 369 417 226 203 177 179 254 236 294 395 61 320 232 256 90 143

the tax credits and benefits to which 39% 38% 40% 41% 41% 32% 47% 47% 39% 35% 35% 37% 46% 51% 43% 40% 29%

you are entitled F F F JK L PQR R R

The CRA works with you to find 698 350 348 191 191 168 147 226 213 257 361 57 273 200 232 76 137

reasonable payment options when the 35% 36% 34% 35% 39% 30% 39% 42% 35% 31% 32% 34% 39% 44% 39% 33% 27%

amount you owe is difficult for you to F F JK L QR R

manage

In the event of an unforeseen 681 363 318 207 190 149 135 213 212 254 366 49 260 223 220 69 112

circumstance beyond your control that 34% 37% 31% 37% 38% 27% 35% 40% 35% 30% 33% 29% 37% 49% 37% 30% 23%

would affect your ability to file or C F F F K PQR R

pay on time, you are confident that the

CRA would be flexible

The penalties and interest the CRA 616 299 317 195 158 137 126 184 191 238 328 45 237 189 209 76 108

charges on late payments are fair 31% 31% 31% 35% 32% 25% 33% 34% 31% 28% 29% 27% 34% 41% 35% 33% 22%

F F F K R R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AS\_T Page 56

Banner 2

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

If you are entitled to a refund, the 1403 27 24 17 24 350 543 48 44 131 196 902 296 33 172 1157 246

CRA sends your money in a timely 70% 66% 61% 64% 70% 74% 70% 67% 69% 60% 74% 68% 74% 65% 79% 71% 65%

fashion CJ J CJ L L Q

The CRA assesses your return in a 1306 29 22 14 22 340 500 47 36 125 172 814 284 36 173 1076 230

timely fashion 65% 71% 56% 54% 66% 72% 65% 66% 56% 57% 65% 61% 71% 72% 80% 66% 61%

CDJ CDGIJ L L

The CRA does a good job of explaining 1068 25 20 15 18 259 436 34 32 99 130 689 217 19 142 885 183

the results of your tax return 53% 63% 52% 55% 52% 55% 57% 48% 50% 45% 49% 52% 54% 39% 65% 55% 49%

assessment JK J LMN

The process of gathering the 1006 26 18 14 18 250 409 35 29 93 113 625 213 26 142 824 182

information you need to support your 50% 64% 47% 53% 53% 53% 53% 50% 46% 42% 43% 47% 53% 53% 65% 51% 48%

return is simple CIJK JK JK L LM

The level of effort or cost you need to 981 21 17 14 17 242 391 33 22 99 125 621 202 22 136 818 162

prepare your tax return is fair 49% 51% 45% 52% 49% 51% 51% 47% 34% 45% 47% 47% 50% 44% 63% 50% 43%

I I I I LMN Q

The CRA proactively communicates to you 786 19 13 10 12 237 315 26 22 65 68 438 198 21 129 639 147

the tax credits and benefits to which 39% 47% 34% 37% 34% 50% 41% 37% 34% 30% 26% 33% 50% 42% 60% 39% 39%

you are entitled JK DEGHIJK JK L LN

C

The CRA works with you to find 698 14 12 10 11 215 259 22 18 69 67 396 176 17 109 576 121

reasonable payment options when the 35% 36% 32% 38% 33% 45% 34% 31% 29% 32% 25% 30% 44% 34% 50% 36% 32%

amount you owe is difficult for you to K CEGHIJK K L L

manage

In the event of an unforeseen 681 16 11 10 10 182 257 26 15 62 93 391 147 19 124 555 126

circumstance beyond your control that 34% 40% 28% 37% 30% 39% 33% 36% 24% 28% 35% 29% 37% 38% 57% 34% 34%

would affect your ability to file or I IJ L LMN

pay on time, you are confident that the

CRA would be flexible

The penalties and interest the CRA 616 11 9 8 10 180 230 26 17 47 79 338 151 11 116 498 118

charges on late payments are fair 31% 26% 23% 29% 28% 38% 30% 36% 27% 21% 30% 25% 38% 22% 53% 31% 31%

BCGIJ J J LN LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AS\_T Page 57

Banner 3

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

If you are entitled to a refund, the 1403 35 481 867 1029 367 981 421 453 221 703 1249 124

CRA sends your money in a timely 70% 34% 55% 88% 70% 69% 71% 67% 77% 67% 67% 71% 63%

fashion B BC JK

The CRA assesses your return in a 1306 33 408 846 949 350 907 398 410 224 646 1147 129

timely fashion 65% 32% 47% 86% 65% 66% 66% 64% 70% 68% 61% 65% 66%

B BC K K

The CRA does a good job of explaining 1068 17 297 743 765 297 724 342 325 183 539 924 119

the results of your tax return 53% 16% 34% 75% 52% 56% 53% 55% 56% 56% 51% 52% 60%

assessment B BC

The process of gathering the 1006 24 292 675 726 274 683 322 294 184 509 879 104

information you need to support your 50% 23% 33% 68% 50% 52% 50% 51% 50% 56% 48% 50% 53%

return is simple B BC K

The level of effort or cost you need to 981 19 276 676 721 257 670 310 314 192 460 869 94

prepare your tax return is fair 49% 18% 31% 69% 49% 48% 49% 50% 54% 59% 43% 49% 48%

B BC K K

The CRA proactively communicates to you 786 11 194 574 564 217 521 264 193 155 431 693 81

the tax credits and benefits to which 39% 11% 22% 58% 39% 41% 38% 42% 33% 47% 41% 39% 41%

you are entitled B BC I I

The CRA works with you to find 698 8 175 512 513 180 457 240 192 139 356 602 84

reasonable payment options when the 35% 8% 20% 52% 35% 34% 33% 38% 33% 42% 34% 34% 43%

amount you owe is difficult for you to B BC IK L

manage

In the event of an unforeseen 681 7 168 499 485 193 429 252 180 130 354 584 78

circumstance beyond your control that 34% 7% 19% 51% 33% 36% 31% 40% 31% 40% 33% 33% 40%

would affect your ability to file or B BC G I

pay on time, you are confident that the

CRA would be flexible

The penalties and interest the CRA 616 11 135 468 447 165 404 211 167 109 331 535 71

charges on late payments are fair 31% 11% 15% 48% 31% 31% 29% 34% 29% 33% 31% 30% 36%

BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AS\_B Page 58

Banner 1

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

In the event of an unforeseen 447 186 261 105 120 148 68 81 139 223 280 42 121 65 118 47 159

circumstance beyond your control that 22% 19% 25% 19% 24% 26% 18% 15% 23% 27% 25% 25% 17% 14% 20% 21% 32%

would affect your ability to file or B H DH I I N O OPQ

pay on time, you are confident that the

CRA would be flexible

The CRA proactively communicates to you 363 196 167 99 82 133 46 63 113 183 222 37 98 62 80 37 137

the tax credits and benefits to which 18% 20% 16% 18% 17% 24% 12% 12% 19% 22% 20% 22% 14% 13% 13% 16% 27%

you are entitled C H EH I I N N OPQ

The penalties and interest the CRA 339 170 169 64 89 114 68 92 110 134 172 48 115 71 81 40 94

charges on late payments are fair 17% 18% 16% 12% 18% 20% 18% 17% 18% 16% 15% 29% 16% 16% 13% 17% 19%

D D D LN P

The CRA works with you to find 205 102 103 47 56 67 32 41 66 95 115 26 59 42 45 22 67

reasonable payment options when the 10% 11% 10% 8% 11% 12% 8% 8% 11% 11% 10% 16% 8% 9% 7% 10% 13%

amount you owe is difficult for you to N P

manage

The process of gathering the 196 90 106 57 47 63 28 35 51 108 111 28 54 37 45 25 62

information you need to support your 10% 9% 10% 10% 10% 11% 7% 7% 8% 13% 10% 17% 8% 8% 7% 11% 13%

return is simple H IJ N P

The level of effort or cost you need to 191 97 94 33 49 71 37 42 61 86 99 26 62 45 47 14 54

prepare your tax return is fair 10% 10% 9% 6% 10% 13% 10% 8% 10% 10% 9% 15% 9% 10% 8% 6% 11%

D LN

The CRA does a good job of explaining 164 79 85 48 37 55 23 29 50 82 94 17 49 29 37 23 48

the results of your tax return 8% 8% 8% 9% 7% 10% 6% 5% 8% 10% 8% 10% 7% 6% 6% 10% 10%

assessment H I

The CRA assesses your return in a 108 51 58 30 23 37 17 28 33 46 56 12 35 35 23 8 22

timely fashion 5% 5% 6% 5% 5% 7% 4% 5% 5% 5% 5% 7% 5% 8% 4% 3% 4%

PQ

If you are entitled to a refund, the 93 50 44 24 25 32 10 30 27 35 46 12 33 21 21 10 24

CRA sends your money in a timely 5% 5% 4% 4% 5% 6% 3% 6% 4% 4% 4% 7% 5% 5% 3% 5% 5%

fashion H

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AS\_B Page 59

Banner 2

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

In the event of an unforeseen 447 7 11 5 6 80 172 16 15 71 66 334 72 9 32 356 91

circumstance beyond your control that 22% 16% 29% 18% 18% 17% 22% 22% 24% 32% 25% 25% 18% 17% 15% 22% 24%

would affect your ability to file or F F BDEFG F MO

pay on time, you are confident that the

CRA would be flexible

The CRA proactively communicates to you 363 6 10 4 7 56 150 14 11 50 55 287 48 5 23 294 70

the tax credits and benefits to which 18% 15% 26% 15% 20% 12% 20% 20% 18% 23% 21% 21% 12% 11% 11% 18% 18%

you are entitled F F F F MNO

The penalties and interest the CRA 339 6 10 5 4 66 125 10 9 52 51 250 55 11 24 269 70

charges on late payments are fair 17% 15% 26% 18% 13% 14% 16% 15% 15% 24% 19% 19% 14% 21% 11% 17% 19%

EF F MO

The CRA works with you to find 205 4 8 3 4 35 88 3 5 33 21 153 29 8 15 155 50

reasonable payment options when the 10% 10% 22% 11% 11% 7% 11% 5% 8% 15% 8% 11% 7% 17% 7% 10% 13%

amount you owe is difficult for you to BFGHIK FH FH M

manage

The process of gathering the 196 2 3 2 3 32 83 7 7 27 30 149 24 5 19 165 31

information you need to support your 10% 6% 7% 9% 8% 7% 11% 9% 11% 13% 11% 11% 6% 9% 9% 10% 8%

return is simple F M

The level of effort or cost you need to 191 3 2 3 2 35 74 6 6 30 31 135 30 5 21 152 40

prepare your tax return is fair 10% 6% 4% 12% 7% 7% 10% 9% 9% 14% 12% 10% 7% 11% 10% 9% 11%

C

The CRA does a good job of explaining 164 2 4 2 3 22 71 6 6 30 18 127 19 3 15 130 33

the results of your tax return 8% 4% 11% 8% 8% 5% 9% 9% 10% 14% 7% 10% 5% 5% 7% 8% 9%

assessment BF BFK M

The CRA assesses your return in a 108 1 3 1 2 15 41 4 3 17 21 83 13 2 10 85 24

timely fashion 5% 1% 7% 5% 5% 3% 5% 6% 5% 8% 8% 6% 3% 4% 5% 5% 6%

B B BF M

If you are entitled to a refund, the 93 2 2 1 2 18 31 5 4 17 13 70 10 4 9 75 18

CRA sends your money in a timely 5% 5% 5% 3% 5% 4% 4% 6% 6% 8% 5% 5% 3% 9% 4% 5% 5%

fashion M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AS\_B Page 60

Banner 3

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements related to preparing and filing your taxes?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

In the event of an unforeseen 447 75 250 109 336 111 328 119 134 48 263 404 39

circumstance beyond your control that 22% 73% 29% 11% 23% 21% 24% 19% 23% 15% 25% 23% 20%

would affect your ability to file or CD D H J J

pay on time, you are confident that the

CRA would be flexible

The CRA proactively communicates to you 363 61 206 86 271 92 277 86 113 30 215 334 22

the tax credits and benefits to which 18% 59% 23% 9% 19% 17% 20% 14% 19% 9% 20% 19% 11%

you are entitled CD D H J J M

The penalties and interest the CRA 339 63 188 77 248 91 224 115 89 41 204 304 27

charges on late payments are fair 17% 61% 21% 8% 17% 17% 16% 18% 15% 13% 19% 17% 14%

CD D J

The CRA works with you to find 205 44 114 43 151 52 144 61 53 20 130 182 22

reasonable payment options when the 10% 42% 13% 4% 10% 10% 10% 10% 9% 6% 12% 10% 11%

amount you owe is difficult for you to CD D J

manage

The process of gathering the 196 37 98 53 165 31 151 45 66 25 105 169 27

information you need to support your 10% 35% 11% 5% 11% 6% 11% 7% 11% 8% 10% 10% 13%

return is simple CD D F H

The level of effort or cost you need to 191 45 102 42 144 47 118 74 56 17 113 160 24

prepare your tax return is fair 10% 44% 12% 4% 10% 9% 9% 12% 10% 5% 11% 9% 12%

CD D J J

The CRA does a good job of explaining 164 40 104 15 135 28 123 41 49 12 103 151 12

the results of your tax return 8% 39% 12% 2% 9% 5% 9% 7% 8% 4% 10% 9% 6%

assessment CD D F J J

The CRA assesses your return in a 108 35 66 7 87 21 76 32 29 12 67 98 10

timely fashion 5% 34% 8% 1% 6% 4% 6% 5% 5% 4% 6% 6% 5%

CD D

If you are entitled to a refund, the 93 30 57 6 71 22 63 30 17 15 61 74 17

CRA sends your money in a timely 5% 29% 7% 1% 5% 4% 5% 5% 3% 5% 6% 4% 8%

fashion CD D I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AA Page 61

Banner 1

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 392 183 209 132 99 86 75 129 101 162 217 29 142 123 123 35 87

20% 19% 20% 24% 20% 15% 20% 24% 17% 19% 20% 18% 20% 27% 20% 15% 18%

F J PQR

9 164 87 77 41 47 48 27 36 58 69 87 13 62 44 44 17 37

8% 9% 7% 7% 10% 8% 7% 7% 9% 8% 8% 8% 9% 10% 7% 7% 8%

8 426 209 216 136 112 93 82 121 129 173 241 25 155 90 137 50 113

21% 22% 21% 25% 23% 17% 22% 23% 21% 21% 22% 15% 22% 20% 23% 22% 23%

F F F

7 309 156 153 78 67 109 55 83 99 128 183 27 97 53 91 55 81

15% 16% 15% 14% 13% 19% 14% 15% 16% 15% 16% 16% 14% 11% 15% 24% 16%

DEH OPR

6 149 75 74 46 43 35 26 28 51 70 86 13 50 37 43 17 37

7% 8% 7% 8% 9% 6% 7% 5% 8% 8% 8% 8% 7% 8% 7% 7% 7%

I

5 243 108 135 56 49 84 50 61 77 99 126 22 91 51 69 31 58

12% 11% 13% 10% 10% 15% 13% 11% 13% 12% 11% 13% 13% 11% 12% 13% 12%

DE

4 98 38 59 24 22 29 22 27 26 43 58 8 31 9 36 9 29

5% 4% 6% 4% 4% 5% 6% 5% 4% 5% 5% 5% 4% 2% 6% 4% 6%

O O

3 67 38 29 12 17 27 11 13 26 27 37 13 17 18 19 6 20

3% 4% 3% 2% 3% 5% 3% 2% 4% 3% 3% 8% 2% 4% 3% 3% 4%

D LN

2 54 26 28 8 14 21 11 11 15 28 29 4 20 12 10 5 18

3% 3% 3% 2% 3% 4% 3% 2% 3% 3% 3% 2% 3% 3% 2% 2% 4%

D

1 29 11 18 8 8 10 4 9 6 15 17 5 7 8 5 3 6

1% 1% 2% 1% 2% 2% 1% 2% 1% 2% 1% 3% 1% 2% 1% 1% 1%

0 - Strongly Disagree 41 22 19 5 9 14 12 9 14 17 17 4 19 8 14 0 10

2% 2% 2% 1% 2% 2% 3% 2% 2% 2% 2% 2% 3% 2% 2% \*% 2%

D Q

DK/Refuse 29 17 12 10 7 6 6 11 9 10 15 3 10 6 10 1 0

1% 2% 1% 2% 1% 1% 2% 2% 1% 1% 1% 2% 1% 1% 2% 1% \*%

R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AA Page 62

(Continued)

Banner 1

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 981 479 502 309 259 226 184 285 289 404 545 68 360 257 303 101 238

49% 49% 49% 56% 52% 40% 48% 53% 47% 48% 49% 41% 51% 56% 51% 44% 48%

F F F M QR

NET: 4-7 799 377 422 203 180 257 153 199 253 340 453 70 268 150 240 112 206

40% 39% 41% 37% 36% 46% 40% 37% 41% 40% 41% 42% 38% 33% 40% 49% 41%

DE O O O

NET: 0-3 191 97 94 33 49 71 37 42 61 86 99 26 62 45 47 14 54

10% 10% 9% 6% 10% 13% 10% 8% 10% 10% 9% 15% 9% 10% 8% 6% 11%

D LN

Mean 7.00 7.02 6.97 7.40 7.09 6.62 6.91 7.23 6.92 6.94 7.04 6.59 7.07 7.32 7.09 7.07 6.86

FH F R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AA Page 63

Banner 2

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 392 8 6 8 7 90 172 14 8 30 47 251 77 10 53 328 64

20% 21% 15% 32% 22% 19% 22% 20% 12% 14% 18% 19% 19% 21% 24% 20% 17%

CFIJK IJ

9 164 5 3 3 5 34 71 5 3 18 17 104 25 4 31 138 25

8% 13% 8% 10% 14% 7% 9% 6% 5% 8% 6% 8% 6% 7% 14% 9% 7%

I LM

8 426 7 8 3 5 118 147 14 11 51 61 266 100 8 52 352 73

21% 17% 22% 10% 14% 25% 19% 20% 18% 23% 23% 20% 25% 15% 24% 22% 19%

D DEG D D D

7 309 3 8 3 5 76 113 14 12 38 37 210 65 8 26 247 62

15% 9% 20% 11% 14% 16% 15% 20% 20% 17% 14% 16% 16% 16% 12% 15% 17%

B B

6 149 6 3 2 4 39 53 3 6 15 20 107 32 3 6 117 33

7% 14% 7% 6% 12% 8% 7% 4% 9% 7% 8% 8% 8% 7% 3% 7% 9%

GH O O

5 243 5 7 4 5 52 88 9 13 23 35 173 43 7 20 189 53

12% 14% 19% 16% 16% 11% 11% 13% 20% 11% 13% 13% 11% 13% 9% 12% 14%

4 98 2 2 1 1 24 39 4 4 10 11 68 23 5 2 79 19

5% 6% 5% 3% 2% 5% 5% 5% 6% 5% 4% 5% 6% 9% 1% 5% 5%

O O O

3 67 0 0 1 1 12 28 3 2 10 10 46 10 3 8 54 12

3% \*% 1% 3% 4% 3% 4% 4% 3% 5% 4% 3% 3% 6% 4% 3% 3%

B B

2 54 1 1 1 1 7 23 0 2 8 11 40 6 2 6 44 11

3% 2% 1% 5% 3% 2% 3% 1% 3% 3% 4% 3% 1% 5% 3% 3% 3%

1 29 1 - 0 - 4 12 2 0 7 3 21 4 - 4 24 5

1% 2% 1% 1% 2% 3% 1% 3% 1% 2% 1% 2% 2% 1%

0 - Strongly Disagree 41 1 1 1 0 12 11 2 2 5 8 28 10 - 3 29 12

2% 2% 2% 3% 1% 2% 1% 2% 3% 2% 3% 2% 3% 1% 2% 3%

DK/Refuse 29 0 - - - 6 13 1 0 3 4 19 5 - 5 22 7

1% 1% 1% 2% 2% 1% 1% 2% 1% 1% 2% 1% 2%

NET: 8-10 981 21 17 14 17 242 391 33 22 99 125 621 202 22 136 818 162

49% 51% 45% 52% 49% 51% 51% 47% 34% 45% 47% 47% 50% 44% 63% 50% 43%

I I I I LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AA Page 64

(Continued)

Banner 2

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 799 17 20 10 15 190 293 30 35 86 103 558 163 23 55 632 167

40% 42% 51% 37% 44% 40% 38% 42% 55% 40% 39% 42% 41% 46% 25% 39% 44%

G DFGJK O O O

NET: 0-3 191 3 2 3 2 35 74 6 6 30 31 135 30 5 21 152 40

10% 6% 4% 12% 7% 7% 10% 9% 9% 14% 12% 10% 7% 11% 10% 9% 11%

C

Mean 7.00 7.10 6.99 7.17 7.23 7.12 7.11 6.98 6.44 6.67 6.80 6.90 7.07 6.85 7.53 7.06 6.74

I I I L Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AA Page 65

Banner 3

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 392 7 60 321 282 108 261 130 119 77 191 342 43

20% 7% 7% 33% 19% 20% 19% 21% 20% 24% 18% 19% 22%

BC

9 164 2 39 121 120 43 117 47 50 38 72 145 15

8% 2% 4% 12% 8% 8% 9% 7% 9% 12% 7% 8% 7%

BC K

8 426 10 177 234 319 106 292 133 145 77 197 382 37

21% 10% 20% 24% 22% 20% 21% 21% 25% 24% 19% 22% 19%

B B K

7 309 11 175 115 230 78 223 85 92 48 165 270 32

15% 11% 20% 12% 16% 15% 16% 14% 16% 15% 16% 15% 16%

BD

6 149 2 92 52 107 42 106 43 37 29 82 132 17

7% 2% 11% 5% 7% 8% 8% 7% 6% 9% 8% 7% 9%

BD

5 243 18 152 65 167 72 165 78 57 25 157 217 22

12% 17% 17% 7% 11% 14% 12% 12% 10% 8% 15% 12% 11%

D D IJ

4 98 6 65 26 70 27 68 29 23 9 65 92 5

5% 6% 7% 3% 5% 5% 5% 5% 4% 3% 6% 5% 2%

D J

3 67 9 37 21 46 21 37 30 17 5 42 57 7

3% 9% 4% 2% 3% 4% 3% 5% 3% 1% 4% 3% 3%

D D G J

2 54 10 33 11 45 10 41 14 18 6 31 44 9

3% 9% 4% 1% 3% 2% 3% 2% 3% 2% 3% 2% 5%

D D

1 29 7 21 1 23 6 18 11 9 2 18 27 2

1% 7% 2% \*% 2% 1% 1% 2% 2% 1% 2% 2% 1%

D D J

0 - Strongly Disagree 41 19 11 10 30 11 23 19 12 5 22 33 6

2% 19% 1% 1% 2% 2% 2% 3% 2% 2% 2% 2% 3%

CD

DK/Refuse 29 2 14 9 22 7 22 7 6 6 16 25 3

1% 2% 2% 1% 2% 1% 2% 1% 1% 2% 1% 1% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AA Page 66

(Continued)

Banner 3

Q3AA. Agree/Disagree: The level of effort or cost you need to prepare your tax return is fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 981 19 276 676 721 257 670 310 314 192 460 869 94

49% 18% 31% 69% 49% 48% 49% 50% 54% 59% 43% 49% 48%

B BC K K

NET: 4-7 799 37 485 258 574 220 563 235 209 112 469 711 76

40% 36% 55% 26% 39% 42% 41% 38% 36% 34% 44% 40% 39%

BD IJ

NET: 0-3 191 45 102 42 144 47 118 74 56 17 113 160 24

10% 44% 12% 4% 10% 9% 9% 12% 10% 5% 11% 9% 12%

CD D J J

Mean 7.00 4.21 6.22 7.99 7.00 7.01 7.04 6.91 7.15 7.58 6.75 7.01 6.95

B BC K IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AB Page 67

Banner 1

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 329 151 178 104 94 64 67 115 81 133 167 23 133 119 99 29 54

16% 16% 17% 19% 19% 11% 18% 21% 13% 16% 15% 14% 19% 26% 16% 13% 11%

F F F JK PQR R

9 156 81 75 48 34 35 38 50 55 51 72 12 72 43 53 21 28

8% 8% 7% 9% 7% 6% 10% 9% 9% 6% 7% 7% 10% 9% 9% 9% 6%

F L

8 301 137 164 74 75 78 73 88 101 110 155 27 115 70 104 40 61

15% 14% 16% 13% 15% 14% 19% 16% 16% 13% 14% 16% 16% 15% 17% 17% 12%

DF R

7 249 118 131 68 59 77 44 75 81 93 144 12 89 64 79 28 54

12% 12% 13% 12% 12% 14% 12% 14% 13% 11% 13% 7% 13% 14% 13% 12% 11%

6 173 84 88 37 46 59 29 40 55 76 95 18 58 28 52 26 49

9% 9% 9% 7% 9% 11% 8% 8% 9% 9% 9% 11% 8% 6% 9% 12% 10%

5 270 122 147 76 58 77 56 64 83 119 158 23 88 42 93 28 68

13% 13% 14% 14% 12% 14% 15% 12% 14% 14% 14% 14% 13% 9% 16% 12% 14%

O

4 131 60 71 40 40 32 19 34 33 64 90 7 34 25 32 16 41

7% 6% 7% 7% 8% 6% 5% 6% 5% 8% 8% 4% 5% 5% 5% 7% 8%

N

3 98 49 49 24 22 38 14 20 36 41 59 11 27 15 24 5 43

5% 5% 5% 4% 4% 7% 4% 4% 6% 5% 5% 6% 4% 3% 4% 2% 9%

H OPQ

2 83 44 39 24 19 28 11 10 21 51 53 6 24 11 18 10 37

4% 5% 4% 4% 4% 5% 3% 2% 3% 6% 5% 3% 3% 2% 3% 4% 7%

I OP

1 56 38 18 20 7 21 8 10 21 24 31 12 12 9 10 10 18

3% 4% 2% 4% 1% 4% 2% 2% 3% 3% 3% 7% 2% 2% 2% 4% 4%

C E N

0 - Strongly Disagree 127 66 61 31 35 46 13 23 35 67 79 9 35 27 28 13 40

6% 7% 6% 6% 7% 8% 3% 4% 6% 8% 7% 6% 5% 6% 5% 6% 8%

H H I

DK/Refuse 28 19 9 9 6 6 8 7 9 12 8 7 13 5 8 1 7

1% 2% 1% 2% 1% 1% 2% 1% 2% 1% 1% 4% 2% 1% 1% 1% 1%

NET: 8-10 786 369 417 226 203 177 179 254 236 294 395 61 320 232 256 90 143

39% 38% 40% 41% 41% 32% 47% 47% 39% 35% 35% 37% 46% 51% 43% 40% 29%

F F F JK L PQR R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AB Page 68

(Continued)

Banner 1

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 822 385 438 220 203 245 148 214 252 351 488 60 270 158 257 99 212

41% 40% 42% 40% 41% 44% 39% 40% 41% 42% 44% 36% 39% 35% 43% 43% 42%

N O O

NET: 0-3 363 196 167 99 82 133 46 63 113 183 222 37 98 62 80 37 137

18% 20% 16% 18% 17% 24% 12% 12% 19% 22% 20% 22% 14% 13% 13% 16% 27%

C H EH I I N N OPQ

Mean 6.22 6.10 6.34 6.31 6.34 5.72 6.75 6.84 6.19 5.88 5.99 5.92 6.67 6.93 6.54 6.21 5.44

F F DEF JK LM QR R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AB Page 69

Banner 2

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 329 10 4 5 4 82 143 14 7 34 25 197 61 8 63 278 51

16% 26% 11% 18% 12% 17% 19% 19% 12% 16% 10% 15% 15% 16% 29% 17% 14%

CEIK K K LM

9 156 2 2 2 1 49 62 3 4 13 17 83 43 4 26 132 24

8% 6% 5% 9% 4% 10% 8% 5% 6% 6% 7% 6% 11% 9% 12% 8% 6%

L

8 301 6 7 3 6 106 109 9 11 18 26 158 94 8 40 229 72

15% 15% 18% 10% 17% 22% 14% 13% 17% 8% 10% 12% 24% 17% 19% 14% 19%

DGHJK J L P

7 249 4 6 3 7 64 93 9 13 27 23 165 58 8 18 206 43

12% 10% 15% 10% 20% 14% 12% 13% 20% 13% 9% 12% 14% 16% 8% 13% 11%

K K O

6 173 5 2 3 2 41 57 8 8 20 27 126 32 3 12 136 36

9% 12% 6% 12% 7% 9% 7% 11% 12% 9% 10% 9% 8% 6% 5% 8% 10%

5 270 4 4 4 4 41 106 7 5 37 57 205 36 7 22 216 54

13% 11% 11% 13% 10% 9% 14% 10% 9% 17% 22% 15% 9% 14% 10% 13% 14%

F F BCEFGHI M

4 131 1 2 3 2 27 43 6 4 15 28 92 24 4 11 111 20

7% 3% 5% 11% 7% 6% 6% 8% 7% 7% 11% 7% 6% 8% 5% 7% 5%

B BG

3 98 3 3 1 3 14 42 3 4 13 13 84 12 - 2 75 23

5% 8% 7% 2% 9% 3% 5% 4% 6% 6% 5% 6% 3% 1% 5% 6%

F MO

2 83 1 2 1 1 12 33 3 2 14 13 63 8 4 7 70 13

4% 3% 5% 3% 4% 2% 4% 4% 4% 7% 5% 5% 2% 7% 3% 4% 3%

M

1 56 - 1 1 0 9 26 4 1 8 6 46 8 - 2 44 12

3% 1% 3% 1% 2% 3% 5% 2% 4% 2% 3% 2% 1% 3% 3%

O

0 - Strongly Disagree 127 2 5 2 2 22 48 5 4 14 23 93 20 2 12 105 22

6% 4% 13% 6% 6% 5% 6% 7% 6% 7% 9% 7% 5% 3% 5% 6% 6%

F

DK/Refuse 28 1 1 0 1 6 7 2 0 4 5 21 4 1 2 22 6

1% 3% 4% 2% 2% 1% 1% 2% 1% 2% 2% 2% 1% 2% 1% 1% 2%

NET: 8-10 786 19 13 10 12 237 315 26 22 65 68 438 198 21 129 639 147

39% 47% 34% 37% 34% 50% 41% 37% 34% 30% 26% 33% 50% 42% 60% 39% 39%

JK DEGHIJK JK L LN

C

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AB Page 70

(Continued)

Banner 2

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 822 14 14 12 15 173 298 29 30 100 136 588 149 23 63 669 154

41% 36% 37% 47% 44% 37% 39% 41% 47% 46% 51% 44% 37% 45% 29% 41% 41%

BCFG MO

NET: 0-3 363 6 10 4 7 56 150 14 11 50 55 287 48 5 23 294 70

18% 15% 26% 15% 20% 12% 20% 20% 18% 23% 21% 21% 12% 11% 11% 18% 18%

F F F F MNO

Mean 6.22 6.88 5.66 6.21 6.09 6.84 6.26 6.07 6.19 5.75 5.44 5.87 6.77 6.64 7.25 6.24 6.16

CJK DEGHIJK K L L

C

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AB Page 71

Banner 3

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 329 3 48 277 228 101 214 116 78 66 182 290 35

16% 3% 6% 28% 16% 19% 16% 18% 13% 20% 17% 16% 18%

BC I

9 156 - 47 109 104 49 100 56 36 38 80 142 10

8% 5% 11% 7% 9% 7% 9% 6% 12% 8% 8% 5%

C I

8 301 8 98 189 232 67 207 92 78 51 169 261 36

15% 8% 11% 19% 16% 13% 15% 15% 13% 15% 16% 15% 18%

BC

7 249 4 138 104 183 66 167 81 83 45 114 210 32

12% 4% 16% 11% 13% 12% 12% 13% 14% 14% 11% 12% 16%

BD B

6 173 8 103 59 133 39 122 51 59 25 85 152 17

9% 8% 12% 6% 9% 7% 9% 8% 10% 8% 8% 9% 9%

D

5 270 12 144 105 194 75 172 97 86 34 144 237 26

13% 12% 16% 11% 13% 14% 13% 16% 15% 10% 14% 13% 13%

D

4 131 6 77 48 100 31 96 35 47 31 53 116 15

7% 6% 9% 5% 7% 6% 7% 6% 8% 10% 5% 7% 8%

D K K

3 98 9 58 28 75 23 77 21 30 12 55 90 7

5% 9% 7% 3% 5% 4% 6% 3% 5% 4% 5% 5% 3%

D H

2 83 8 48 22 64 19 67 15 28 4 47 76 2

4% 8% 5% 2% 4% 4% 5% 2% 5% 1% 4% 4% 1%

D H J J M

1 56 10 36 10 49 7 45 10 20 2 34 52 4

3% 10% 4% 1% 3% 1% 3% 2% 3% 1% 3% 3% 2%

D D F H J J

0 - Strongly Disagree 127 34 63 26 84 43 87 39 35 12 79 116 9

6% 33% 7% 3% 6% 8% 6% 6% 6% 4% 8% 7% 4%

CD D J

DK/Refuse 28 0 14 10 17 10 18 11 4 7 16 24 3

1% \*% 2% 1% 1% 2% 1% 2% 1% 2% 2% 1% 2%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AB Page 72

(Continued)

Banner 3

Q3AB. Agree/Disagree: The CRA proactively communicates to you the tax credits and benefits to which you are entitled.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 786 11 194 574 564 217 521 264 193 155 431 693 81

39% 11% 22% 58% 39% 41% 38% 42% 33% 47% 41% 39% 41%

B BC I I

NET: 4-7 822 30 463 316 610 212 557 264 274 136 395 715 91

41% 29% 53% 32% 42% 40% 41% 42% 47% 41% 37% 40% 46%

BD K

NET: 0-3 363 61 206 86 271 92 277 86 113 30 215 334 22

18% 59% 23% 9% 19% 17% 20% 14% 19% 9% 20% 19% 11%

CD D H J J M

Mean 6.22 3.04 5.36 7.37 6.17 6.34 6.09 6.52 5.95 6.91 6.16 6.19 6.59

B BC G IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AC Page 73

Banner 1

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA would be

flexible.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 243 125 117 73 68 56 45 98 62 82 135 20 85 82 86 24 27

12% 13% 11% 13% 14% 10% 12% 18% 10% 10% 12% 12% 12% 18% 14% 10% 5%

JK QR R

9 107 57 50 30 28 26 23 21 33 51 46 13 46 31 25 11 30

5% 6% 5% 5% 6% 5% 6% 4% 5% 6% 4% 8% 7% 7% 4% 5% 6%

8 332 181 151 105 93 67 67 95 117 120 184 16 130 110 108 34 56

17% 19% 15% 19% 19% 12% 18% 18% 19% 14% 17% 10% 19% 24% 18% 15% 11%

C F F F K M M PQR R

7 213 112 101 66 49 58 40 60 69 83 109 14 88 45 73 27 51

11% 12% 10% 12% 10% 10% 11% 11% 11% 10% 10% 8% 13% 10% 12% 12% 10%

6 158 65 93 31 37 56 34 49 42 66 83 14 59 30 43 26 42

8% 7% 9% 6% 7% 10% 9% 9% 7% 8% 7% 8% 8% 7% 7% 11% 8%

D

5 311 148 163 95 58 98 57 90 95 123 181 30 99 65 90 30 88

16% 15% 16% 17% 12% 17% 15% 17% 16% 15% 16% 18% 14% 14% 15% 13% 18%

E

4 100 49 51 26 20 30 24 23 37 40 45 11 43 16 28 19 18

5% 5% 5% 5% 4% 5% 6% 4% 6% 5% 4% 7% 6% 3% 5% 8% 4%

O

3 122 56 66 35 30 36 20 22 33 66 76 12 32 17 32 9 47

6% 6% 6% 6% 6% 6% 5% 4% 5% 8% 7% 7% 5% 4% 5% 4% 9%

I OPQ

2 105 39 66 21 32 31 20 22 35 47 65 14 26 19 23 19 35

5% 4% 6% 4% 6% 6% 5% 4% 6% 6% 6% 9% 4% 4% 4% 9% 7%

P

1 64 19 45 18 14 25 7 9 22 33 44 3 18 6 17 12 22

3% 2% 4% 3% 3% 4% 2% 2% 4% 4% 4% 2% 3% 1% 3% 5% 4%

B H I O O

0 - Strongly Disagree 156 71 84 30 44 57 20 27 49 76 95 13 45 23 46 6 55

8% 7% 8% 5% 9% 10% 5% 5% 8% 9% 9% 8% 6% 5% 8% 3% 11%

H DH I Q OQ

DK/Refuse 90 46 44 25 21 22 23 21 17 51 50 7 29 14 28 10 27

5% 5% 4% 4% 4% 4% 6% 4% 3% 6% 4% 4% 4% 3% 5% 5% 5%

J

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AC Page 74

(Continued)

Banner 1

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA would be

flexible.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 681 363 318 207 190 149 135 213 212 254 366 49 260 223 220 69 112

34% 37% 31% 37% 38% 27% 35% 40% 35% 30% 33% 29% 37% 49% 37% 30% 23%

C F F F K PQR R

NET: 4-7 781 374 407 217 163 241 155 222 244 312 417 69 290 156 235 102 199

39% 39% 40% 39% 33% 43% 41% 41% 40% 37% 37% 41% 41% 34% 39% 45% 40%

E E O

NET: 0-3 447 186 261 105 120 148 68 81 139 223 280 42 121 65 118 47 159

22% 19% 25% 19% 24% 26% 18% 15% 23% 27% 25% 25% 17% 14% 20% 21% 32%

B H DH I I N O OPQ

Mean 5.80 6.06 5.56 6.09 5.88 5.33 6.05 6.39 5.73 5.49 5.63 5.55 6.12 6.66 6.03 5.79 4.96

C F F F JK LM PQR R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AC Page 75

Banner 2

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA would be

flexible.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 243 7 4 4 4 54 112 11 4 22 19 155 41 5 41 197 46

12% 18% 10% 16% 12% 11% 15% 15% 7% 10% 7% 12% 10% 10% 19% 12% 12%

IK IK M

9 107 2 1 2 0 30 36 4 2 13 15 59 23 2 22 85 22

5% 5% 3% 9% 1% 6% 5% 6% 4% 6% 6% 4% 6% 4% 10% 5% 6%

E E L

8 332 7 6 3 6 98 108 11 9 26 59 177 83 12 61 273 58

17% 17% 15% 12% 16% 21% 14% 15% 14% 12% 22% 13% 21% 23% 28% 17% 15%

DGJ DGJ L L

7 213 6 4 4 3 69 69 5 13 21 19 133 59 9 12 177 35

11% 14% 9% 15% 9% 15% 9% 7% 20% 10% 7% 10% 15% 17% 6% 11% 9%

GK EGHJK O LO

6 158 2 6 3 4 47 57 3 4 19 13 106 41 4 6 123 35

8% 4% 15% 12% 11% 10% 7% 5% 7% 8% 5% 8% 10% 8% 3% 8% 9%

BHK BK O O

5 311 8 5 3 8 70 119 14 13 26 44 226 60 4 21 259 52

16% 19% 13% 12% 24% 15% 16% 20% 21% 12% 17% 17% 15% 7% 10% 16% 14%

DJ NO

4 100 2 2 1 2 14 46 5 2 12 14 79 10 2 8 77 23

5% 4% 4% 4% 4% 3% 6% 7% 4% 6% 5% 6% 2% 5% 4% 5% 6%

F M

3 122 1 2 1 1 26 41 6 3 22 18 81 24 3 14 97 25

6% 3% 5% 3% 4% 6% 5% 8% 5% 10% 7% 6% 6% 5% 7% 6% 7%

BDE

2 105 2 3 1 1 19 37 6 5 12 18 83 19 1 3 82 23

5% 4% 6% 5% 4% 4% 5% 8% 9% 6% 7% 6% 5% 2% 1% 5% 6%

NO O

1 64 2 2 1 1 8 28 1 1 15 5 52 9 1 2 48 16

3% 6% 5% 5% 4% 2% 4% 2% 2% 7% 2% 4% 2% 3% 1% 3% 4%

F FK O

0 - Strongly Disagree 156 1 5 1 2 26 66 3 5 21 25 118 20 4 13 128 27

8% 3% 12% 6% 7% 5% 9% 4% 8% 10% 9% 9% 5% 7% 6% 8% 7%

BH B B M

DK/Refuse 90 1 1 1 1 12 50 2 0 8 15 64 9 4 13 76 14

5% 3% 1% 3% 3% 2% 6% 3% 1% 4% 6% 5% 2% 8% 6% 5% 4%

BCFI I M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AC Page 76

(Continued)

Banner 2

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA would be

flexible.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 8-10 681 16 11 10 10 182 257 26 15 62 93 391 147 19 124 555 126

34% 40% 28% 37% 30% 39% 33% 36% 24% 28% 35% 29% 37% 38% 57% 34% 34%

I IJ L LMN

NET: 4-7 781 17 16 11 16 200 292 28 33 78 90 544 171 19 48 636 145

39% 42% 42% 43% 48% 42% 38% 39% 52% 36% 34% 41% 43% 37% 22% 39% 39%

K GJK O O

NET: 0-3 447 7 11 5 6 80 172 16 15 71 66 334 72 9 32 356 91

22% 16% 29% 18% 18% 17% 22% 22% 24% 32% 25% 25% 18% 17% 15% 22% 24%

F F BDEFG F MO

Mean 5.80 6.33 5.28 6.26 5.76 6.26 5.75 5.92 5.49 5.22 5.54 5.49 6.16 6.20 6.92 5.82 5.70

CJ CJ CGIJK L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AC Page 77

Banner 3

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA would be

flexible.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 243 3 32 205 164 78 150 93 60 49 129 206 31

12% 3% 4% 21% 11% 15% 11% 15% 10% 15% 12% 12% 16%

BC G

9 107 1 17 89 80 26 70 37 28 15 58 93 9

5% 1% 2% 9% 5% 5% 5% 6% 5% 5% 6% 5% 4%

BC

8 332 3 119 205 242 89 209 121 92 66 167 285 39

17% 3% 14% 21% 17% 17% 15% 19% 16% 20% 16% 16% 20%

B BC G

7 213 1 100 112 161 51 158 55 67 36 106 183 25

11% 1% 11% 11% 11% 10% 11% 9% 11% 11% 10% 10% 13%

B B

6 158 5 86 67 119 39 108 50 45 22 89 143 11

8% 5% 10% 7% 8% 7% 8% 8% 8% 7% 8% 8% 5%

B

5 311 9 171 124 227 82 218 93 96 60 155 284 25

16% 8% 20% 13% 16% 16% 16% 15% 16% 18% 15% 16% 13%

BD

4 100 4 68 24 73 26 61 39 32 15 50 88 9

5% 4% 8% 2% 5% 5% 4% 6% 6% 5% 5% 5% 5%

D

3 122 16 69 33 93 29 89 32 35 18 69 106 16

6% 15% 8% 3% 6% 5% 7% 5% 6% 5% 7% 6% 8%

CD D

2 105 8 75 20 83 22 78 27 36 10 60 99 6

5% 8% 9% 2% 6% 4% 6% 4% 6% 3% 6% 6% 3%

D

1 64 9 37 18 47 17 48 16 20 9 36 63 2

3% 9% 4% 2% 3% 3% 4% 3% 3% 3% 3% 4% 1%

D D M

0 - Strongly Disagree 156 42 69 39 112 43 112 44 44 13 98 137 16

8% 41% 8% 4% 8% 8% 8% 7% 7% 4% 9% 8% 8%

CD D J J

DK/Refuse 90 2 34 50 61 28 73 18 31 17 41 79 10

5% 2% 4% 5% 4% 5% 5% 3% 5% 5% 4% 5% 5%

H

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AC Page 78

(Continued)

Banner 3

Q3AC. Agree/Disagree: In the event of an unforeseen circumstances beyond your control that would affect your ability to file/pay on time, you are confident that the CRA would be

flexible.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 681 7 168 499 485 193 429 252 180 130 354 584 78

34% 7% 19% 51% 33% 36% 31% 40% 31% 40% 33% 33% 40%

B BC G I

NET: 4-7 781 19 424 328 580 199 544 237 239 133 400 698 70

39% 18% 48% 33% 40% 37% 40% 38% 41% 40% 38% 40% 36%

BD B

NET: 0-3 447 75 250 109 336 111 328 119 134 48 263 404 39

22% 73% 29% 11% 23% 21% 24% 19% 23% 15% 25% 23% 20%

CD D H J J

Mean 5.80 2.32 4.93 7.00 5.75 5.93 5.65 6.10 5.65 6.35 5.67 5.73 6.19

B BC G IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AD Page 79

Banner 1

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 288 143 145 92 72 66 58 110 91 87 142 25 117 100 96 32 39

14% 15% 14% 17% 15% 12% 15% 21% 15% 10% 13% 15% 17% 22% 16% 14% 8%

JK K L PQR R R

9 111 51 60 26 31 27 26 25 34 52 58 7 44 25 44 7 27

6% 5% 6% 5% 6% 5% 7% 5% 6% 6% 5% 4% 6% 6% 7% 3% 5%

Q

8 298 156 142 73 88 75 62 91 88 117 161 24 112 75 92 37 70

15% 16% 14% 13% 18% 13% 16% 17% 14% 14% 15% 15% 16% 16% 15% 16% 14%

7 238 111 127 64 66 67 41 64 88 85 147 11 79 54 80 40 48

12% 11% 12% 11% 13% 12% 11% 12% 14% 10% 13% 7% 11% 12% 13% 18% 10%

K M R

6 146 67 80 39 33 43 30 40 41 65 76 15 54 31 54 19 27

7% 7% 8% 7% 7% 8% 8% 7% 7% 8% 7% 9% 8% 7% 9% 8% 5%

5 266 123 142 78 51 90 45 83 74 106 145 25 93 61 70 25 73

13% 13% 14% 14% 10% 16% 12% 16% 12% 13% 13% 15% 13% 13% 12% 11% 15%

E

4 61 36 25 19 16 17 9 25 14 22 32 7 22 15 21 5 11

3% 4% 2% 3% 3% 3% 2% 5% 2% 3% 3% 4% 3% 3% 4% 2% 2%

J

3 55 35 20 15 12 21 7 14 20 21 32 13 10 6 10 7 24

3% 4% 2% 3% 2% 4% 2% 3% 3% 2% 3% 8% 1% 1% 2% 3% 5%

LN OP

2 51 18 33 13 17 13 8 6 17 29 32 5 13 9 18 6 18

3% 2% 3% 2% 3% 2% 2% 1% 3% 3% 3% 3% 2% 2% 3% 2% 4%

I

1 24 12 11 4 5 8 6 9 3 12 12 2 10 7 4 4 6

1% 1% 1% 1% 1% 2% 2% 2% 1% 1% 1% 1% 1% 2% 1% 2% 1%

0 - Strongly Disagree 75 37 38 15 22 24 11 13 26 34 39 6 26 19 13 6 19

4% 4% 4% 3% 4% 4% 3% 2% 4% 4% 4% 4% 4% 4% 2% 3% 4%

DK/Refuse 386 180 206 116 81 108 77 57 115 210 236 26 119 55 98 42 135

19% 19% 20% 21% 16% 19% 20% 11% 19% 25% 21% 16% 17% 12% 16% 18% 27%

I IJ OPQ

NET: 8-10 698 350 348 191 191 168 147 226 213 257 361 57 273 200 232 76 137

35% 36% 34% 35% 39% 30% 39% 42% 35% 31% 32% 34% 39% 44% 39% 33% 27%

F F JK L QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AD Page 80

(Continued)

Banner 1

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 711 337 374 199 167 217 125 212 217 278 400 57 248 161 225 88 159

36% 35% 36% 36% 34% 39% 33% 40% 36% 33% 36% 34% 35% 35% 38% 39% 32%

K

NET: 0-3 205 102 103 47 56 67 32 41 66 95 115 26 59 42 45 22 67

10% 11% 10% 8% 11% 12% 8% 8% 11% 11% 10% 16% 8% 9% 7% 10% 13%

N P

Mean 6.62 6.63 6.61 6.76 6.68 6.30 6.88 6.92 6.67 6.38 6.55 6.27 6.82 6.95 6.93 6.69 6.12

F F K R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AD Page 81

Banner 2

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 288 8 5 6 6 85 112 8 6 26 26 163 65 8 53 231 58

14% 20% 12% 23% 16% 18% 15% 12% 10% 12% 10% 12% 16% 15% 24% 14% 15%

K CIJK IK L

9 111 1 2 2 1 20 46 5 3 16 16 76 16 0 19 93 18

6% 2% 5% 7% 4% 4% 6% 6% 4% 7% 6% 6% 4% \*% 9% 6% 5%

N N

8 298 5 6 2 4 110 100 9 10 27 25 158 94 9 37 253 46

15% 13% 15% 8% 13% 23% 13% 13% 15% 12% 9% 12% 24% 18% 17% 16% 12%

BDEGHJK L

7 238 6 5 3 2 62 70 8 16 26 40 155 53 8 22 180 58

12% 15% 14% 10% 6% 13% 9% 11% 25% 12% 15% 12% 13% 16% 10% 11% 15%

E DEFGHJ EG P

6 146 3 4 2 3 47 49 5 3 11 21 82 42 4 19 116 30

7% 7% 10% 6% 9% 10% 6% 6% 5% 5% 8% 6% 11% 8% 9% 7% 8%

L

5 266 7 5 3 7 37 115 15 12 24 42 209 34 5 17 213 52

13% 17% 12% 10% 19% 8% 15% 21% 20% 11% 16% 16% 8% 10% 8% 13% 14%

F F F F F F MO

4 61 0 1 1 0 10 27 3 2 11 5 46 5 1 9 56 5

3% 1% 1% 5% \*% 2% 3% 5% 3% 5% 2% 3% 1% 2% 4% 3% 1%

BE BE M Q

3 55 1 1 1 1 8 18 1 1 15 7 43 7 1 5 45 10

3% 3% 3% 4% 2% 2% 2% 2% 2% 7% 3% 3% 2% 1% 2% 3% 3%

EFGI

2 51 0 2 0 2 8 31 1 2 4 1 36 7 6 3 37 15

3% 1% 5% 1% 5% 2% 4% 2% 4% 2% \*% 3% 2% 11% 1% 2% 4%

K BDFK LMO

1 24 2 2 0 0 5 6 0 - 7 1 17 4 2 1 15 9

1% 4% 5% 2% 1% 1% 1% 1% 3% 1% 1% 1% 4% 1% 1% 2%

GK

0 - Strongly Disagree 75 1 3 1 1 14 33 1 2 8 11 57 11 - 7 58 16

4% 1% 8% 5% 3% 3% 4% 1% 3% 3% 4% 4% 3% 3% 4% 4%

BH H

DK/Refuse 386 6 3 5 7 67 163 15 6 46 68 293 60 7 26 328 59

19% 16% 9% 19% 21% 14% 21% 22% 10% 21% 26% 22% 15% 14% 12% 20% 16%

C CFI C CI CFI MO Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AD Page 82

(Continued)

Banner 2

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 8-10 698 14 12 10 11 215 259 22 18 69 67 396 176 17 109 576 121

35% 36% 32% 38% 33% 45% 34% 31% 29% 32% 25% 30% 44% 34% 50% 36% 32%

K CEGHIJK K L L

NET: 4-7 711 16 14 8 12 156 260 31 34 71 109 492 135 18 67 565 146

36% 39% 37% 32% 35% 33% 34% 43% 53% 33% 41% 37% 34% 36% 31% 35% 39%

CDEFGJ

NET: 0-3 205 4 8 3 4 35 88 3 5 33 21 153 29 8 15 155 50

10% 10% 22% 11% 11% 7% 11% 5% 8% 15% 8% 11% 7% 17% 7% 10% 13%

BFGHIK FH FH M

Mean 6.62 6.82 5.85 6.82 6.48 7.13 6.47 6.68 6.47 6.27 6.46 6.34 7.10 6.35 7.36 6.66 6.44

C C CGIJK L LN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AD Page 83

Banner 3

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 288 4 36 247 206 82 177 111 65 58 161 253 32

14% 4% 4% 25% 14% 15% 13% 18% 11% 18% 15% 14% 16%

BC G I I

9 111 1 21 89 87 23 82 29 28 22 57 99 8

6% 1% 2% 9% 6% 4% 6% 5% 5% 7% 5% 6% 4%

BC

8 298 3 117 176 220 75 198 99 99 59 138 251 44

15% 3% 13% 18% 15% 14% 14% 16% 17% 18% 13% 14% 22%

B BC L

7 238 8 135 93 190 48 178 60 64 36 133 210 23

12% 8% 15% 9% 13% 9% 13% 10% 11% 11% 13% 12% 12%

BD F

6 146 4 92 49 114 32 105 42 45 20 81 130 17

7% 4% 11% 5% 8% 6% 8% 7% 8% 6% 8% 7% 8%

BD

5 266 21 159 81 174 92 175 91 73 34 155 243 16

13% 20% 18% 8% 12% 17% 13% 14% 12% 10% 15% 14% 8%

D D E M

4 61 7 39 15 45 16 30 31 14 18 28 54 6

3% 7% 4% 2% 3% 3% 2% 5% 2% 6% 3% 3% 3%

D D G IK

3 55 8 39 6 41 14 36 19 15 8 32 51 4

3% 7% 4% 1% 3% 3% 3% 3% 3% 2% 3% 3% 2%

D D

2 51 4 34 13 36 15 38 13 8 3 41 48 4

3% 4% 4% 1% 2% 3% 3% 2% 1% 1% 4% 3% 2%

D IJ

1 24 6 11 7 15 9 14 9 10 0 13 21 2

1% 5% 1% 1% 1% 2% 1% 2% 2% \*% 1% 1% 1%

J J

0 - Strongly Disagree 75 26 30 18 60 13 55 20 20 10 44 62 12

4% 25% 3% 2% 4% 3% 4% 3% 3% 3% 4% 3% 6%

CD

DK/Refuse 386 11 162 192 275 110 285 101 144 61 174 344 30

19% 11% 19% 19% 19% 21% 21% 16% 25% 18% 16% 19% 15%

B B H K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AD Page 84

(Continued)

Banner 3

Q3AD. Agree/Disagree: The CRA works with you to find reasonable payment options when the amount you owe is difficult for you to manage.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 698 8 175 512 513 180 457 240 192 139 356 602 84

35% 8% 20% 52% 35% 34% 33% 38% 33% 42% 34% 34% 43%

B BC IK L

NET: 4-7 711 40 425 239 523 189 488 223 197 108 398 637 61

36% 39% 49% 24% 36% 36% 36% 36% 34% 33% 38% 36% 31%

D D

NET: 0-3 205 44 114 43 151 52 144 61 53 20 130 182 22

10% 42% 13% 4% 10% 10% 10% 10% 9% 6% 12% 10% 11%

CD D J

Mean 6.62 3.51 5.80 7.74 6.63 6.58 6.58 6.70 6.58 7.07 6.48 6.59 6.76

B BC IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AE Page 85

Banner 1

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1981 965 1016 554 487 553 377 532 604 833 1101 165 694 455 594 226 496

Unweighted 'N' 1979 1027 952 306 449 673 541 580 614 771 966 171 818 463 613 208 462

10 - Strongly Agree 410 193 217 143 94 93 78 139 120 149 219 29 156 127 133 32 84

21% 20% 21% 26% 19% 17% 21% 26% 20% 18% 20% 18% 22% 28% 22% 14% 17%

F JK QR Q

9 208 98 110 57 48 63 41 51 67 90 102 21 83 65 58 30 40

11% 10% 11% 10% 10% 11% 11% 10% 11% 11% 9% 13% 12% 14% 10% 13% 8%

R

8 388 206 182 110 94 101 80 108 124 153 210 18 154 90 130 39 95

20% 21% 18% 20% 19% 18% 21% 20% 21% 18% 19% 11% 22% 20% 22% 17% 19%

M M

7 305 149 155 76 85 85 60 92 92 119 180 27 97 54 94 52 73

15% 15% 15% 14% 17% 15% 16% 17% 15% 14% 16% 16% 14% 12% 16% 23% 15%

OR

6 147 67 80 33 41 45 27 25 41 79 96 12 40 19 38 19 53

7% 7% 8% 6% 8% 8% 7% 5% 7% 10% 9% 7% 6% 4% 6% 8% 11%

I N OP

5 211 100 111 49 54 68 38 57 75 77 129 15 67 43 61 23 56

11% 10% 11% 9% 11% 12% 10% 11% 12% 9% 12% 9% 10% 9% 10% 10% 11%

4 98 51 46 27 20 30 21 17 30 49 44 12 40 17 28 4 31

5% 5% 5% 5% 4% 5% 6% 3% 5% 6% 4% 7% 6% 4% 5% 2% 6%

Q

3 84 35 49 18 24 31 11 16 20 46 51 13 20 13 26 6 24

4% 4% 5% 3% 5% 6% 3% 3% 3% 6% 5% 8% 3% 3% 4% 3% 5%

H I N

2 51 20 30 18 8 17 8 7 11 33 26 8 17 10 11 12 17

3% 2% 3% 3% 2% 3% 2% 1% 2% 4% 2% 5% 2% 2% 2% 5% 4%

IJ P

1 19 12 7 6 2 6 5 6 7 6 11 3 4 4 3 3 6

1% 1% 1% 1% \*% 1% 1% 1% 1% 1% 1% 2% 1% 1% \*% 1% 1%

0 - Strongly Disagree 42 23 19 15 13 9 4 7 13 22 24 4 13 10 5 4 14

2% 2% 2% 3% 3% 2% 1% 1% 2% 3% 2% 2% 2% 2% 1% 2% 3%

DK/Refuse 18 9 9 4 4 5 4 6 3 9 10 3 4 3 7 1 2

1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 2% 1% 1% 1% 1% \*%

NET: 8-10 1006 497 509 309 236 258 199 298 311 392 531 68 393 282 321 101 219

51% 52% 50% 56% 48% 47% 53% 56% 52% 47% 48% 41% 57% 62% 54% 45% 44%

F F K LM PQR QR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AE Page 86

(Continued)

Banner 1

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 761 369 392 183 200 227 146 192 238 324 448 66 244 133 221 99 212

38% 38% 39% 33% 41% 41% 39% 36% 39% 39% 41% 40% 35% 29% 37% 44% 43%

D D N O O O

NET: 0-3 196 90 106 57 47 63 28 35 51 108 111 28 54 37 45 25 62

10% 9% 10% 10% 10% 11% 7% 7% 8% 13% 10% 17% 8% 8% 8% 11% 13%

H IJ N P

Mean 7.09 7.09 7.08 7.25 7.05 6.87 7.23 7.49 7.11 6.83 7.02 6.58 7.31 7.56 7.32 6.93 6.69

F F JK LM QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AE Page 87

Banner 2

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1981 40 39 27 34 463 770 70 63 214 261 1325 389 50 217 1606 374

Unweighted 'N' 1979 100 100 100 100 414 600 98 100 171 196 1411 358 54 156 1545 434

10 - Strongly Agree 410 10 4 7 7 95 176 14 12 36 48 263 74 10 63 335 76

21% 25% 11% 28% 22% 21% 23% 21% 18% 17% 18% 20% 19% 20% 29% 21% 20%

C C C C LM

9 208 5 5 3 4 39 96 8 4 19 26 137 31 4 35 186 22

11% 12% 12% 10% 13% 8% 12% 12% 6% 9% 10% 10% 8% 8% 16% 12% 6%

F M Q

8 388 11 9 4 6 116 137 13 14 39 40 224 107 13 43 303 85

20% 26% 24% 15% 18% 25% 18% 18% 22% 18% 15% 17% 28% 25% 20% 19% 23%

DGK L

7 305 4 8 5 5 82 108 7 10 29 46 213 72 4 15 239 65

15% 10% 21% 17% 15% 18% 14% 10% 16% 14% 18% 16% 19% 8% 7% 15% 17%

B B O O

6 147 2 2 3 4 33 55 6 5 18 19 110 23 8 7 122 25

7% 5% 6% 11% 12% 7% 7% 8% 8% 8% 7% 8% 6% 15% 3% 8% 7%

O O

5 211 4 5 2 2 42 71 12 10 25 38 154 37 3 17 163 49

11% 11% 13% 8% 5% 9% 9% 17% 16% 12% 15% 12% 10% 7% 8% 10% 13%

E E E

4 98 2 2 1 2 20 36 3 2 15 14 66 16 3 12 80 17

5% 5% 6% 3% 7% 4% 5% 4% 3% 7% 5% 5% 4% 6% 6% 5% 5%

3 84 0 1 0 2 17 38 2 3 9 12 62 14 3 6 76 8

4% \*% 2% 1% 6% 4% 5% 3% 4% 4% 5% 5% 3% 6% 3% 5% 2%

BD BD Q

2 51 1 2 1 0 9 21 0 0 7 9 42 7 2 0 39 12

3% 2% 4% 4% 1% 2% 3% 1% 1% 3% 3% 3% 2% 3% \*% 2% 3%

O

1 19 1 - 1 - 1 9 1 1 3 2 17 1 - 1 15 4

1% 3% 2% \*% 1% 1% 2% 2% 1% 1% \*% 1% 1% 1%

0 - Strongly Disagree 42 0 0 1 - 5 16 3 3 8 7 29 2 - 11 35 8

2% 1% \*% 2% 1% 2% 5% 4% 4% 3% 2% 1% 5% 2% 2%

CF M M

DK/Refuse 18 - - - - 4 7 0 - 6 - 7 4 1 6 13 5

1% 1% 1% 1% 3% 1% 1% 2% 3% 1% 1%

NET: 8-10 1006 26 18 14 18 250 409 35 29 93 113 625 213 26 142 824 182

51% 64% 47% 53% 53% 54% 53% 50% 46% 43% 43% 47% 55% 53% 65% 51% 49%

CIJK JK JK L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AE Page 88

(Continued)

Banner 2

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 761 12 18 10 13 176 270 28 27 88 118 543 148 18 51 604 156

38% 30% 46% 38% 39% 38% 35% 40% 43% 41% 45% 41% 38% 36% 24% 38% 42%

B BG O O

NET: 0-3 196 2 3 2 3 32 83 7 7 27 30 149 24 5 19 165 31

10% 6% 7% 9% 8% 7% 11% 9% 11% 13% 11% 11% 6% 9% 9% 10% 8%

F M

Mean 7.09 7.51 6.99 7.33 7.34 7.33 7.17 6.94 6.81 6.62 6.78 6.93 7.36 7.13 7.54 7.10 7.04

JK JK J L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AE Page 89

Banner 3

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1981 103 866 977 1449 524 1361 618 579 325 1047 1749 195

Unweighted 'N' 1979 117 872 960 1418 554 1309 668 590 312 1055 1740 210

10 - Strongly Agree 410 9 63 333 287 121 269 142 114 76 214 356 44

21% 9% 7% 34% 20% 23% 20% 23% 20% 23% 20% 20% 23%

BC

9 208 6 65 137 158 48 154 54 68 42 94 176 28

11% 6% 8% 14% 11% 9% 11% 9% 12% 13% 9% 10% 15%

BC

8 388 9 164 205 281 105 260 126 113 66 201 347 32

20% 9% 19% 21% 19% 20% 19% 20% 19% 20% 19% 20% 16%

B B

7 305 10 166 128 215 88 203 102 91 47 161 268 31

15% 10% 19% 13% 15% 17% 15% 16% 16% 14% 15% 15% 16%

BD

6 147 4 95 47 113 34 110 37 46 26 75 138 8

7% 4% 11% 5% 8% 6% 8% 6% 8% 8% 7% 8% 4%

BD M

5 211 19 141 48 144 67 138 74 55 29 125 198 11

11% 18% 16% 5% 10% 13% 10% 12% 9% 9% 12% 11% 6%

D D M

4 98 9 64 21 74 23 65 33 27 10 60 83 11

5% 9% 7% 2% 5% 4% 5% 5% 5% 3% 6% 5% 6%

D D

3 84 10 39 33 72 12 65 20 26 10 49 76 9

4% 10% 5% 3% 5% 2% 5% 3% 4% 3% 5% 4% 4%

D F

2 51 9 28 9 42 8 44 7 20 8 23 43 6

3% 9% 3% 1% 3% 2% 3% 1% 4% 2% 2% 2% 3%

D D H

1 19 6 10 3 17 2 13 6 8 - 11 18 2

1% 5% 1% \*% 1% \*% 1% 1% 1% 1% 1% 1%

D

0 - Strongly Disagree 42 12 21 8 34 8 30 13 12 8 22 32 10

2% 12% 2% 1% 2% 2% 2% 2% 2% 2% 2% 2% 5%

CD D L

DK/Refuse 18 1 8 5 11 7 12 6 1 3 12 14 3

1% 1% 1% 1% 1% 1% 1% 1% \*% 1% 1% 1% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AE Page 90

(Continued)

Banner 3

Q3AE. Agree/Disagree: The process of gathering the information you need to support your return is simple.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 1006 24 292 675 726 274 683 322 294 184 509 879 104

51% 23% 34% 69% 50% 52% 50% 52% 51% 57% 49% 50% 54%

B BC K

NET: 4-7 761 42 467 244 547 213 516 245 218 112 421 687 61

38% 40% 54% 25% 38% 41% 38% 40% 38% 34% 40% 39% 32%

D BD

NET: 0-3 196 37 98 53 165 31 151 45 66 25 105 169 27

10% 35% 11% 5% 11% 6% 11% 7% 11% 8% 10% 10% 14%

CD D F H

Mean 7.09 4.82 6.31 8.05 7.00 7.32 7.02 7.23 7.03 7.41 6.99 7.08 7.05

B BC E K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AF Page 91

Banner 1

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 407 194 214 137 98 91 81 146 109 149 216 26 160 130 126 40 76

20% 20% 21% 25% 20% 16% 21% 27% 18% 18% 19% 15% 23% 28% 21% 18% 15%

F F JK M PQR R

9 239 114 125 60 66 57 56 43 88 105 127 14 98 60 71 30 57

12% 12% 12% 11% 13% 10% 15% 8% 14% 13% 11% 9% 14% 13% 12% 13% 11%

F I I

8 421 213 208 92 107 131 89 120 136 165 232 30 157 93 145 52 97

21% 22% 20% 17% 22% 23% 23% 22% 22% 20% 21% 18% 22% 20% 24% 23% 19%

D D

7 338 171 167 89 82 108 58 77 99 161 205 24 106 64 96 32 107

17% 18% 16% 16% 16% 19% 15% 14% 16% 19% 18% 15% 15% 14% 16% 14% 22%

I OPQ

6 182 85 97 50 54 46 30 50 51 79 111 15 55 30 47 29 55

9% 9% 9% 9% 11% 8% 8% 9% 8% 9% 10% 9% 8% 7% 8% 13% 11%

O O

5 166 68 98 49 33 51 31 53 50 61 84 27 52 31 48 14 40

8% 7% 9% 9% 7% 9% 8% 10% 8% 7% 8% 16% 7% 7% 8% 6% 8%

LN

4 67 39 28 22 16 19 10 14 23 29 39 9 18 21 22 6 13

3% 4% 3% 4% 3% 3% 3% 3% 4% 4% 4% 5% 3% 4% 4% 3% 3%

3 59 28 31 21 11 22 6 11 20 28 39 4 15 8 17 8 18

3% 3% 3% 4% 2% 4% 1% 2% 3% 3% 4% 2% 2% 2% 3% 4% 4%

H

2 47 18 29 17 12 10 8 5 12 29 25 6 16 8 10 11 15

2% 2% 3% 3% 2% 2% 2% 1% 2% 3% 2% 4% 2% 2% 2% 5% 3%

I

1 27 15 12 7 6 10 4 10 9 8 13 5 8 8 5 1 8

1% 2% 1% 1% 1% 2% 1% 2% 2% 1% 1% 3% 1% 2% 1% 1% 2%

0 - Strongly Disagree 31 18 13 3 8 13 5 4 9 17 17 2 10 6 4 2 6

2% 2% 1% 1% 2% 2% 1% 1% 1% 2% 2% 1% 1% 1% 1% 1% 1%

D

DK/Refuse 17 6 11 8 2 3 3 4 4 8 4 4 6 1 8 1 4

1% 1% 1% 1% \*% 1% 1% 1% 1% 1% \*% 2% 1% \*% 1% \*% 1%

O

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AF Page 92

(Continued)

Banner 1

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 1068 521 547 288 270 278 227 309 334 419 575 70 415 283 343 123 230

53% 54% 53% 52% 55% 50% 60% 58% 55% 50% 52% 42% 59% 62% 57% 54% 46%

F K M LM R R

NET: 4-7 752 363 389 210 185 225 128 194 223 331 440 75 230 145 212 81 215

38% 37% 38% 38% 37% 40% 34% 36% 36% 39% 40% 45% 33% 32% 35% 36% 43%

H N N OP

NET: 0-3 164 79 85 48 37 55 23 29 50 82 94 17 49 29 37 23 48

8% 8% 8% 9% 7% 10% 6% 5% 8% 10% 8% 10% 7% 6% 6% 10% 10%

H I

Mean 7.28 7.27 7.29 7.32 7.34 7.04 7.54 7.55 7.27 7.13 7.24 6.68 7.52 7.65 7.47 7.20 7.04

F K M LM R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AF Page 93

Banner 2

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 407 12 8 7 7 79 194 15 8 27 48 267 64 7 70 332 76

20% 29% 22% 28% 21% 17% 25% 21% 13% 12% 18% 20% 16% 14% 32% 20% 20%

FIJ FIJ FIJ LMN

9 239 5 4 2 1 66 89 9 7 29 26 144 55 8 32 208 31

12% 13% 9% 9% 3% 14% 12% 13% 10% 13% 10% 11% 14% 16% 15% 13% 8%

E E E E E Q

8 421 8 8 5 10 113 152 9 17 42 56 278 99 4 40 345 76

21% 21% 21% 18% 28% 24% 20% 13% 27% 19% 21% 21% 25% 9% 18% 21% 20%

H H H N N

7 338 6 4 5 6 84 122 11 12 37 50 223 73 11 31 266 72

17% 15% 11% 19% 19% 18% 16% 16% 19% 17% 19% 17% 18% 23% 14% 16% 19%

6 182 3 6 2 3 49 57 3 6 27 25 120 44 10 7 148 34

9% 9% 15% 6% 10% 10% 7% 5% 9% 12% 10% 9% 11% 21% 3% 9% 9%

DGH O O LO

5 166 1 4 2 3 35 58 13 3 20 28 119 27 5 15 132 34

8% 3% 10% 8% 8% 7% 7% 18% 5% 9% 11% 9% 7% 10% 7% 8% 9%

B B BDEFGI B B

4 67 2 1 1 1 17 22 3 4 3 12 44 15 - 7 48 19

3% 6% 2% 3% 3% 4% 3% 4% 6% 2% 4% 3% 4% 3% 3% 5%

J

3 59 - 3 1 1 8 23 1 1 15 5 47 7 1 5 43 16

3% 8% 4% 4% 2% 3% 2% 2% 7% 2% 3% 2% 2% 2% 3% 4%

F FHIK M

2 47 1 0 0 1 10 23 2 1 3 6 32 8 2 5 40 8

2% 3% \*% 2% 2% 2% 3% 3% 1% 2% 2% 2% 2% 4% 3% 2% 2%

1 27 - 0 0 - 1 14 2 2 6 1 21 1 - 5 23 4

1% 1% 1% \*% 2% 3% 3% 3% \*% 2% \*% 2% 1% 1%

F M

0 - Strongly Disagree 31 0 1 0 1 3 11 1 2 6 6 28 3 - - 25 6

2% 1% 2% 2% 2% 1% 1% 1% 3% 3% 2% 2% 1% 2% 2%

DK/Refuse 17 0 - 0 0 7 4 0 0 3 1 11 4 1 0 15 2

1% 1% 2% 1% 1% 1% 1% 1% 1% \*% 1% 1% 2% \*% 1% \*%

NET: 8-10 1068 25 20 15 18 259 436 34 32 99 130 689 217 19 142 885 183

53% 63% 52% 55% 52% 55% 57% 48% 50% 45% 49% 52% 54% 39% 65% 55% 49%

JK J LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AF Page 94

(Continued)

Banner 2

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 752 13 14 9 14 186 259 30 25 87 115 506 159 27 60 593 159

38% 31% 37% 35% 40% 39% 34% 42% 39% 40% 44% 38% 40% 54% 28% 37% 42%

G O O LO

NET: 0-3 164 2 4 2 3 22 71 6 6 30 18 127 19 3 15 130 33

8% 4% 11% 8% 8% 5% 9% 9% 10% 14% 7% 10% 5% 5% 7% 8% 9%

BF BFK M

Mean 7.28 7.80 7.14 7.48 7.26 7.44 7.40 7.02 6.92 6.78 7.15 7.16 7.40 7.17 7.83 7.32 7.10

IJK J J J L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AF Page 95

Banner 3

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 407 6 51 347 269 136 258 150 108 82 208 346 48

20% 6% 6% 35% 18% 26% 19% 24% 18% 25% 20% 20% 24%

BC E G

9 239 3 76 158 184 51 175 64 86 36 111 205 28

12% 3% 9% 16% 13% 10% 13% 10% 15% 11% 11% 12% 14%

B BC K

8 421 8 170 238 312 110 291 129 131 65 219 372 43

21% 8% 19% 24% 21% 21% 21% 21% 22% 20% 21% 21% 22%

B BC

7 338 9 202 122 253 83 229 109 95 64 173 300 32

17% 9% 23% 12% 17% 16% 17% 17% 16% 20% 16% 17% 16%

BD

6 182 9 120 51 127 55 132 50 51 22 109 167 13

9% 8% 14% 5% 9% 10% 10% 8% 9% 7% 10% 9% 7%

D

5 166 19 103 36 121 44 104 62 40 32 91 151 12

8% 19% 12% 4% 8% 8% 8% 10% 7% 10% 9% 9% 6%

D D

4 67 7 45 13 50 17 53 14 24 9 33 56 9

3% 7% 5% 1% 3% 3% 4% 2% 4% 3% 3% 3% 4%

D D

3 59 6 43 10 47 12 46 13 19 4 35 55 3

3% 5% 5% 1% 3% 2% 3% 2% 3% 1% 3% 3% 2%

D

2 47 9 32 2 38 9 36 12 15 5 28 43 4

2% 9% 4% \*% 3% 2% 3% 2% 3% 1% 3% 2% 2%

D D

1 27 7 16 2 24 3 19 7 6 3 18 24 1

1% 7% 2% \*% 2% 1% 1% 1% 1% 1% 2% 1% 1%

D D

0 - Strongly Disagree 31 18 12 1 26 4 22 9 8 1 22 28 3

2% 17% 1% \*% 2% 1% 2% 1% 1% \*% 2% 2% 2%

CD D J

DK/Refuse 17 2 4 7 10 6 9 7 1 6 11 16 0

1% 2% \*% 1% 1% 1% 1% 1% \*% 2% 1% 1% \*%

I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AF Page 96

(Continued)

Banner 3

Q3AF. Agree/Disagree: The CRA does a good job of explaining the results of your tax return assessment.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 1068 17 297 743 765 297 724 342 325 183 539 924 119

53% 16% 34% 75% 52% 56% 53% 55% 56% 56% 51% 52% 60%

B BC

NET: 4-7 752 44 471 221 551 199 517 234 211 127 405 674 66

38% 43% 54% 22% 38% 38% 38% 37% 36% 39% 38% 38% 34%

D BD

NET: 0-3 164 40 104 15 135 28 123 41 49 12 103 151 12

8% 39% 12% 2% 9% 5% 9% 7% 8% 4% 10% 9% 6%

CD D F J J

Mean 7.28 4.28 6.42 8.39 7.18 7.55 7.21 7.44 7.30 7.65 7.13 7.23 7.59

B BC E K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AG Page 97

Banner 1

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 509 235 274 171 133 107 94 156 129 222 283 38 182 140 167 48 110

25% 24% 27% 31% 27% 19% 25% 29% 21% 26% 25% 23% 26% 31% 28% 21% 22%

F F F J J QR

9 299 145 154 78 79 82 61 55 104 137 167 23 109 52 92 43 89

15% 15% 15% 14% 16% 15% 16% 10% 17% 16% 15% 14% 16% 11% 15% 19% 18%

I I O O

8 498 246 252 130 120 147 99 124 149 223 290 33 173 109 164 54 128

25% 25% 24% 23% 24% 26% 26% 23% 24% 27% 26% 20% 25% 24% 27% 24% 26%

7 291 153 138 67 78 102 44 83 105 102 172 22 91 54 80 46 73

15% 16% 13% 12% 16% 18% 12% 16% 17% 12% 15% 13% 13% 12% 13% 20% 15%

DH K O

6 131 59 72 32 31 39 28 37 48 45 61 17 51 25 35 16 37

7% 6% 7% 6% 6% 7% 7% 7% 8% 5% 6% 10% 7% 6% 6% 7% 7%

5 116 53 63 30 21 34 28 42 29 42 56 17 42 28 30 9 25

6% 5% 6% 5% 4% 6% 7% 8% 5% 5% 5% 10% 6% 6% 5% 4% 5%

4 41 26 15 13 9 12 7 11 13 17 23 4 14 10 8 3 14

2% 3% 1% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 1% 1% 3%

3 33 18 15 10 6 13 5 11 12 9 22 2 9 10 5 3 7

2% 2% 1% 2% 1% 2% 1% 2% 2% 1% 2% 1% 1% 2% 1% 1% 1%

2 22 5 16 7 3 8 3 4 6 11 11 3 7 7 7 2 5

1% 1% 2% 1% 1% 1% 1% 1% 1% 1% 1% 2% 1% 2% 1% 1% 1%

1 13 8 5 - 3 7 3 4 1 9 5 2 5 3 2 2 4

1% 1% \*% 1% 1% 1% 1% \*% 1% \*% 1% 1% 1% \*% 1% 1%

0 - Strongly Disagree 40 19 22 14 10 9 6 9 14 17 18 5 15 15 10 1 7

2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 3% 2% 3% 2% \*% 1%

Q

DK/Refuse 6 2 4 3 1 1 2 0 1 5 3 0 3 4 0 1 -

\*% \*% \*% \*% \*% \*% \*% \*% \*% 1% \*% \*% \*% 1% \*% \*%

NET: 8-10 1306 626 680 379 332 336 254 335 382 582 740 93 464 301 423 145 328

65% 65% 66% 68% 67% 60% 67% 63% 63% 69% 67% 56% 66% 66% 70% 64% 66%

F F F IJ M M

NET: 4-7 579 291 289 142 138 186 108 173 194 207 313 60 198 117 153 74 149

29% 30% 28% 26% 28% 33% 28% 32% 32% 25% 28% 36% 28% 26% 26% 33% 30%

D K K

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AG Page 98

(Continued)

Banner 1

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 108 51 58 30 23 37 17 28 33 46 56 12 35 35 23 8 22

5% 5% 6% 5% 5% 7% 4% 5% 5% 5% 5% 7% 5% 8% 4% 3% 4%

PQ

Mean 7.77 7.74 7.80 7.90 7.90 7.52 7.80 7.75 7.68 7.86 7.84 7.33 7.80 7.71 8.00 7.89 7.79

F F F M M

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AG Page 99

Banner 2

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 509 14 8 8 9 113 214 21 11 50 61 332 92 15 70 428 81

25% 34% 22% 31% 27% 24% 28% 29% 17% 23% 23% 25% 23% 30% 32% 26% 21%

I I I

9 299 6 4 3 3 73 121 10 7 26 48 192 59 5 44 251 49

15% 15% 10% 11% 9% 15% 16% 14% 11% 12% 18% 14% 15% 9% 20% 15% 13%

E E

8 498 9 9 3 10 155 165 16 18 49 64 290 133 16 58 397 101

25% 21% 24% 12% 30% 33% 21% 22% 29% 23% 24% 22% 33% 33% 27% 24% 27%

D BDGJK D D D D L

7 291 4 6 5 7 66 108 7 12 37 39 217 54 6 13 234 57

15% 9% 14% 20% 19% 14% 14% 10% 19% 17% 15% 16% 14% 12% 6% 14% 15%

B O O

6 131 4 3 1 2 22 64 3 4 14 15 96 21 3 11 103 29

7% 10% 9% 5% 6% 5% 8% 4% 6% 6% 6% 7% 5% 5% 5% 6% 8%

F

5 116 2 5 4 1 22 46 8 5 16 9 87 21 2 6 94 22

6% 4% 12% 14% 2% 5% 6% 11% 8% 8% 3% 7% 5% 3% 3% 6% 6%

EK BEFGK E

4 41 2 1 1 0 6 11 2 3 7 8 34 5 1 1 27 14

2% 4% 2% 2% 1% 1% 1% 3% 5% 3% 3% 3% 1% 2% 1% 2% 4%

FG O P

3 33 0 1 0 1 5 8 2 0 8 7 26 2 1 4 23 10

2% \*% 3% 1% 2% 1% 1% 3% 1% 4% 3% 2% 1% 1% 2% 1% 3%

M

2 22 - 1 0 0 4 10 2 1 1 2 14 4 2 3 17 4

1% 3% 1% 1% 1% 1% 3% 1% 1% 1% 1% 1% 3% 1% 1% 1%

1 13 - - 1 - 2 5 - - 4 1 10 2 - 1 9 4

1% 2% \*% 1% 2% \*% 1% 1% 1% 1% 1%

0 - Strongly Disagree 40 0 0 - 1 5 17 - 2 4 11 33 5 - 3 35 5

2% 1% 1% 2% 1% 2% 3% 2% 4% 2% 1% 1% 2% 1%

F

DK/Refuse 6 - - - - 3 - 0 0 3 - 3 2 - 2 6 0

\*% 1% 1% 1% 1% \*% \*% 1% \*% \*%

NET: 8-10 1306 29 22 14 22 340 500 47 36 125 172 814 284 36 173 1076 230

65% 71% 56% 54% 66% 72% 65% 66% 56% 57% 65% 61% 71% 72% 80% 66% 61%

CDJ CDGIJ L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AG Page 100

(Continued)

Banner 2

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 579 11 14 11 10 115 229 20 24 74 71 434 101 12 32 457 122

29% 28% 37% 42% 29% 24% 30% 28% 37% 34% 27% 33% 25% 23% 15% 28% 32%

F FGK F F MO O

NET: 0-3 108 1 3 1 2 15 41 4 3 17 21 83 13 2 10 85 24

5% 1% 7% 5% 5% 3% 5% 6% 5% 8% 8% 6% 3% 4% 5% 5% 6%

B B BF M

Mean 7.77 8.14 7.37 7.63 7.87 8.00 7.81 7.79 7.32 7.44 7.62 7.63 7.94 8.02 8.28 7.82 7.54

CIJ CIJ L L Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AG Page 101

Banner 3

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 509 10 72 423 347 159 326 183 158 91 249 440 56

25% 10% 8% 43% 24% 30% 24% 29% 27% 28% 24% 25% 28%

BC E G

9 299 6 91 196 235 60 231 68 104 49 140 274 18

15% 5% 10% 20% 16% 11% 17% 11% 18% 15% 13% 16% 9%

BC F H K M

8 498 18 246 227 367 131 350 147 148 84 257 433 56

25% 17% 28% 23% 25% 25% 26% 23% 25% 26% 24% 25% 28%

BD

7 291 12 192 81 220 71 198 92 69 40 180 266 24

15% 11% 22% 8% 15% 13% 14% 15% 12% 12% 17% 15% 12%

BD I

6 131 5 103 23 95 36 86 45 30 24 77 116 14

7% 5% 12% 2% 7% 7% 6% 7% 5% 7% 7% 7% 7%

BD

5 116 14 76 20 79 37 70 46 31 19 65 98 14

6% 14% 9% 2% 5% 7% 5% 7% 5% 6% 6% 6% 7%

D D

4 41 5 27 6 27 14 29 11 12 7 22 36 4

2% 4% 3% 1% 2% 3% 2% 2% 2% 2% 2% 2% 2%

D

3 33 7 22 4 24 9 19 14 9 5 19 32 1

2% 7% 2% \*% 2% 2% 1% 2% 2% 1% 2% 2% \*%

D D M

2 22 2 18 1 16 6 16 5 5 1 16 19 2

1% 2% 2% \*% 1% 1% 1% 1% 1% \*% 1% 1% 1%

D J

1 13 9 4 - 12 1 12 1 4 0 9 13 1

1% 9% \*% 1% \*% 1% \*% 1% \*% 1% 1% \*%

C

0 - Strongly Disagree 40 17 22 2 34 6 29 11 11 6 24 34 6

2% 16% 2% \*% 2% 1% 2% 2% 2% 2% 2% 2% 3%

CD D

DK/Refuse 6 - 3 3 5 1 6 0 4 1 1 4 2

\*% \*% \*% \*% \*% \*% \*% 1% \*% \*% \*% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AG Page 102

(Continued)

Banner 3

Q3AG. Agree/Disagree: The CRA assesses your return in a timely fashion.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 1306 33 408 846 949 350 907 398 410 224 646 1147 129

65% 32% 47% 86% 65% 66% 66% 64% 70% 68% 61% 65% 66%

B BC K K

NET: 4-7 579 35 399 130 421 158 384 195 142 90 344 515 56

29% 34% 46% 13% 29% 30% 28% 31% 24% 27% 32% 29% 28%

D BD I

NET: 0-3 108 35 66 7 87 21 76 32 29 12 67 98 10

5% 34% 8% 1% 6% 4% 6% 5% 5% 4% 6% 6% 5%

CD D

Mean 7.77 5.08 6.94 8.80 7.72 7.88 7.76 7.78 7.93 7.93 7.61 7.76 7.73

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AH Page 103

Banner 1

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 582 265 317 180 148 137 115 171 152 256 315 51 210 157 184 65 128

29% 27% 31% 32% 30% 24% 30% 32% 25% 31% 28% 31% 30% 34% 31% 29% 26%

F F J J R

9 350 173 178 89 116 78 68 73 111 165 212 15 119 74 118 43 95

18% 18% 17% 16% 23% 14% 18% 14% 18% 20% 19% 9% 17% 16% 20% 19% 19%

DFH I M M

8 471 224 247 122 102 151 93 107 155 207 271 29 170 100 149 58 115

24% 23% 24% 22% 21% 27% 25% 20% 25% 25% 24% 17% 24% 22% 25% 26% 23%

E

7 243 116 127 64 58 85 33 78 81 81 143 26 71 46 71 24 71

12% 12% 12% 12% 12% 15% 9% 15% 13% 10% 13% 15% 10% 10% 12% 10% 14%

H K

6 103 57 46 37 17 27 22 29 37 36 54 15 33 20 27 12 27

5% 6% 4% 7% 3% 5% 6% 5% 6% 4% 5% 9% 5% 4% 4% 5% 5%

5 99 54 44 23 17 34 23 29 32 35 47 12 38 24 17 13 23

5% 6% 4% 4% 3% 6% 6% 5% 5% 4% 4% 7% 5% 5% 3% 6% 5%

4 36 22 15 14 7 10 4 11 12 14 20 3 14 9 4 1 12

2% 2% 1% 3% 1% 2% 1% 2% 2% 2% 2% 2% 2% 2% 1% 1% 2%

P

3 32 14 18 11 4 14 4 9 13 10 14 7 10 2 9 3 12

2% 1% 2% 2% 1% 2% 1% 2% 2% 1% 1% 4% 1% \*% 1% 1% 2%

E LN O

2 21 10 10 6 6 7 2 9 2 8 11 1 9 5 4 6 3

1% 1% 1% 1% 1% 1% 1% 2% \*% 1% 1% 1% 1% 1% 1% 2% 1%

J

1 6 3 3 0 1 3 2 2 2 2 - 1 4 3 1 0 1

\*% \*% \*% \*% \*% \*% \*% \*% \*% \*% 1% 1% 1% \*% \*% \*%

0 - Strongly Disagree 34 22 12 7 14 9 3 9 11 15 21 3 10 11 8 1 7

2% 2% 1% 1% 3% 2% 1% 2% 2% 2% 2% 2% 1% 2% 1% \*% 1%

H Q

DK/Refuse 23 9 14 1 4 7 11 9 3 11 5 5 14 7 9 1 3

1% 1% 1% \*% 1% 1% 3% 2% \*% 1% \*% 3% 2% 1% 1% \*% 1%

DEF L

NET: 8-10 1403 662 741 391 366 366 276 351 419 628 798 94 499 331 451 167 338

70% 68% 72% 71% 74% 65% 72% 65% 69% 75% 72% 56% 71% 72% 75% 73% 68%

F F IJ M M R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AH Page 104

(Continued)

Banner 1

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 481 249 232 138 99 156 83 147 163 165 264 56 155 100 119 50 133

24% 26% 23% 25% 20% 28% 22% 27% 27% 20% 24% 33% 22% 22% 20% 22% 27%

EH K K LN P

NET: 0-3 93 50 44 24 25 32 10 30 27 35 46 12 33 21 21 10 24

5% 5% 4% 4% 5% 6% 3% 6% 4% 4% 4% 7% 5% 5% 3% 5% 5%

H

Mean 8.01 7.89 8.13 8.06 8.13 7.77 8.17 7.92 7.90 8.16 8.06 7.62 8.04 8.09 8.27 8.09 7.93

B F F M M R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AH Page 105

Banner 2

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 582 13 9 10 9 138 235 24 12 55 77 372 111 16 83 494 87

29% 33% 24% 37% 26% 29% 31% 33% 19% 25% 29% 28% 28% 32% 38% 30% 23%

I I I LM Q

9 350 4 4 4 3 80 139 11 11 33 61 231 72 4 44 296 55

18% 11% 12% 14% 9% 17% 18% 16% 17% 15% 23% 17% 18% 7% 20% 18% 15%

E BCE N

8 471 9 10 3 12 133 169 13 21 43 58 299 114 13 44 367 103

24% 23% 26% 12% 35% 28% 22% 18% 33% 20% 22% 22% 29% 26% 20% 23% 27%

D DGHJ DGHJ D DGHJ L

7 243 5 5 4 3 56 100 7 9 30 23 177 49 7 9 185 58

12% 13% 14% 14% 10% 12% 13% 10% 14% 14% 9% 13% 12% 14% 4% 11% 15%

O O

6 103 4 3 1 1 13 41 3 2 22 11 70 15 2 15 82 20

5% 10% 9% 5% 3% 3% 5% 5% 4% 10% 4% 5% 4% 5% 7% 5% 5%

F F

5 99 2 3 3 2 18 39 6 2 11 12 76 17 1 5 78 21

5% 6% 8% 11% 7% 4% 5% 9% 4% 5% 4% 6% 4% 2% 2% 5% 6%

F

4 36 - 1 1 1 12 10 1 1 7 2 23 8 2 3 25 11

2% 3% 3% 2% 3% 1% 1% 2% 3% 1% 2% 2% 3% 2% 2% 3%

3 32 1 1 - 1 5 9 3 2 9 1 25 3 2 2 26 7

2% 3% 2% 2% 1% 1% 5% 3% 4% \*% 2% 1% 3% 1% 2% 2%

FGK K

2 21 0 0 0 - 6 6 1 - 5 2 14 3 3 1 19 2

1% \*% \*% 1% 1% 1% 1% 2% 1% 1% 1% 5% 1% 1% \*%

1 6 - - 1 1 1 3 - - - - 4 1 - - 4 2

\*% 2% 2% \*% \*% \*% \*% \*% 1%

0 - Strongly Disagree 34 0 1 - 0 6 13 - 2 3 9 27 2 - 5 27 8

2% 1% 2% 1% 1% 2% 3% 1% 4% 2% 1% 3% 2% 2%

M

DK/Refuse 23 - 0 0 1 6 6 1 1 2 6 16 4 1 3 21 2

1% \*% 1% 3% 1% 1% 1% 1% 1% 2% 1% 1% 2% 1% 1% 1%

NET: 8-10 1403 27 24 17 24 350 543 48 44 131 196 902 296 33 172 1157 246

70% 66% 61% 64% 70% 74% 70% 67% 69% 60% 74% 68% 74% 65% 79% 71% 65%

CJ J CJ L L Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AH Page 106

(Continued)

Banner 2

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 481 12 13 9 8 99 190 18 15 69 49 346 89 12 33 370 111

24% 29% 34% 33% 22% 21% 25% 25% 24% 32% 18% 26% 22% 24% 15% 23% 29%

FK FK FK O P

NET: 0-3 93 2 2 1 2 18 31 5 4 17 13 70 10 4 9 75 18

5% 5% 5% 3% 5% 4% 4% 6% 6% 8% 5% 5% 3% 9% 4% 5% 5%

M

Mean 8.01 7.98 7.63 8.00 7.88 8.11 8.08 7.97 7.78 7.60 8.13 7.91 8.17 7.79 8.38 8.07 7.74

J J L Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AH Page 107

Banner 3

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 582 15 103 456 410 170 393 189 189 102 282 514 57

29% 14% 12% 46% 28% 32% 29% 30% 32% 31% 27% 29% 29%

BC K

9 350 7 125 212 270 78 266 83 126 45 170 318 23

18% 7% 14% 21% 19% 15% 19% 13% 22% 14% 16% 18% 11%

B BC H JK M

8 471 14 253 200 349 119 322 149 139 74 252 417 44

24% 13% 29% 20% 24% 22% 23% 24% 24% 23% 24% 24% 22%

BD

7 243 10 166 60 187 56 166 77 64 49 128 218 22

12% 10% 19% 6% 13% 11% 12% 12% 11% 15% 12% 12% 11%

BD

6 103 4 81 17 71 32 69 34 21 22 60 88 14

5% 4% 9% 2% 5% 6% 5% 5% 4% 7% 6% 5% 7%

BD

5 99 15 62 17 62 36 60 39 18 15 65 86 12

5% 14% 7% 2% 4% 7% 4% 6% 3% 4% 6% 5% 6%

D D I

4 36 3 20 10 26 10 24 12 9 3 24 31 5

2% 3% 2% 1% 2% 2% 2% 2% 1% 1% 2% 2% 2%

3 32 6 25 1 21 12 20 12 8 4 19 25 6

2% 6% 3% \*% 1% 2% 1% 2% 1% 1% 2% 1% 3%

D D

2 21 3 14 4 17 4 16 4 3 1 17 18 3

1% 3% 2% \*% 1% 1% 1% 1% \*% \*% 2% 1% 1%

D I

1 6 4 1 - 4 2 2 4 - 2 4 6 0

\*% 4% \*% \*% \*% \*% 1% 1% \*% \*% \*%

0 - Strongly Disagree 34 16 17 1 30 4 24 11 6 8 21 26 7

2% 16% 2% \*% 2% 1% 2% 2% 1% 2% 2% 1% 4%

CD D F

DK/Refuse 23 6 8 8 15 7 11 11 4 4 16 19 4

1% 6% 1% 1% 1% 1% 1% 2% 1% 1% 1% 1% 2%

NET: 8-10 1403 35 481 867 1029 367 981 421 453 221 703 1249 124

70% 34% 55% 88% 70% 69% 71% 67% 77% 67% 67% 71% 63%

B BC JK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AH Page 108

(Continued)

Banner 3

Q3AH. Agree/Disagree: If you are entitled to a refund, the CRA sends your money in a timely fashion.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 4-7 481 32 330 105 346 134 318 163 112 89 278 424 53

24% 31% 38% 11% 24% 25% 23% 26% 19% 27% 26% 24% 27%

D D I I

NET: 0-3 93 30 57 6 71 22 63 30 17 15 61 74 17

5% 29% 7% 1% 5% 4% 5% 5% 3% 5% 6% 4% 8%

CD D I

Mean 8.01 5.45 7.29 8.92 8.00 8.03 8.05 7.92 8.36 7.98 7.81 8.05 7.60

B BC JK M

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AI Page 109

Banner 1

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 253 122 131 94 66 49 43 91 58 104 132 27 92 86 77 34 44

13% 13% 13% 17% 13% 9% 11% 17% 10% 12% 12% 16% 13% 19% 13% 15% 9%

FH F JK PR

9 109 57 52 40 26 24 19 28 39 42 58 7 44 29 34 18 19

5% 6% 5% 7% 5% 4% 5% 5% 6% 5% 5% 4% 6% 6% 6% 8% 4%

8 254 120 134 61 65 64 64 65 94 92 138 11 102 74 98 23 45

13% 12% 13% 11% 13% 11% 17% 12% 15% 11% 12% 7% 15% 16% 16% 10% 9%

DF K M M R R

7 225 110 115 66 56 63 40 67 66 92 126 17 82 41 69 27 69

11% 11% 11% 12% 11% 11% 10% 12% 11% 11% 11% 10% 12% 9% 12% 12% 14%

O

6 152 71 81 45 40 40 26 36 53 61 98 10 43 25 49 21 40

8% 7% 8% 8% 8% 7% 7% 7% 9% 7% 9% 6% 6% 5% 8% 9% 8%

5 293 143 150 84 58 95 53 86 88 116 155 21 113 62 89 32 71

15% 15% 15% 15% 12% 17% 14% 16% 14% 14% 14% 13% 16% 13% 15% 14% 14%

E

4 112 61 51 21 26 49 15 27 39 46 72 9 29 16 38 14 34

6% 6% 5% 4% 5% 9% 4% 5% 6% 6% 6% 5% 4% 4% 6% 6% 7%

DEH

3 73 31 42 16 14 25 18 19 25 29 38 11 24 9 15 10 25

4% 3% 4% 3% 3% 4% 5% 4% 4% 3% 3% 6% 3% 2% 2% 4% 5%

OP

2 79 37 43 12 17 31 18 13 35 31 33 15 30 16 25 9 20

4% 4% 4% 2% 4% 6% 5% 2% 6% 4% 3% 9% 4% 4% 4% 4% 4%

D D I L

1 55 27 28 13 10 20 11 18 14 22 28 10 17 10 9 10 19

3% 3% 3% 2% 2% 4% 3% 3% 2% 3% 3% 6% 2% 2% 2% 4% 4%

0 - Strongly Disagree 132 76 57 24 48 38 20 42 37 52 73 12 43 37 32 11 30

7% 8% 5% 4% 10% 7% 5% 8% 6% 6% 7% 7% 6% 8% 5% 5% 6%

DH

DK/Refuse 263 116 147 79 67 62 54 45 65 152 161 16 81 54 66 19 82

13% 12% 14% 14% 13% 11% 14% 8% 11% 18% 14% 10% 12% 12% 11% 8% 16%

IJ PQ

NET: 8-10 616 299 317 195 158 137 126 184 191 238 328 45 237 189 209 76 108

31% 31% 31% 35% 32% 25% 33% 34% 31% 28% 29% 27% 34% 41% 35% 33% 22%

F F F K R R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AI Page 110

(Continued)

Banner 1

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 782 384 398 216 181 247 134 216 245 316 451 57 267 144 245 94 215

39% 40% 39% 39% 37% 44% 35% 40% 40% 38% 41% 34% 38% 31% 41% 41% 43%

EH O O O

NET: 0-3 339 170 169 64 89 114 68 92 110 134 172 48 115 71 81 40 94

17% 18% 16% 12% 18% 20% 18% 17% 18% 16% 15% 29% 16% 16% 13% 17% 19%

D D D LN P

Mean 5.97 5.90 6.04 6.53 5.93 5.48 6.03 6.11 5.88 5.96 5.98 5.44 6.12 6.41 6.24 6.12 5.58

EFH F F M R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AI Page 111

Banner 2

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 253 5 3 4 4 64 106 7 5 18 37 145 49 6 53 212 41

13% 12% 7% 16% 11% 13% 14% 10% 7% 8% 14% 11% 12% 12% 25% 13% 11%

J LM

9 109 2 2 2 1 22 50 9 4 7 10 61 24 2 23 85 25

5% 5% 6% 7% 3% 5% 6% 13% 6% 3% 4% 5% 6% 4% 11% 5% 7%

EFJK L

8 254 4 4 2 5 94 74 9 8 22 32 133 78 3 39 202 52

13% 10% 10% 6% 14% 20% 10% 13% 13% 10% 12% 10% 20% 6% 18% 12% 14%

BCDGJK LN LN

7 225 5 2 2 8 70 85 4 5 17 26 141 64 7 13 181 44

11% 13% 5% 9% 22% 15% 11% 6% 8% 8% 10% 11% 16% 14% 6% 11% 12%

CDGHIJK CHJ O LO

6 152 5 6 2 1 41 54 2 6 17 18 104 32 10 5 121 30

8% 13% 14% 7% 3% 9% 7% 3% 9% 8% 7% 8% 8% 20% 2% 7% 8%

EH EH EH O O LMO

5 293 5 6 4 7 50 126 14 14 32 35 225 45 2 21 247 47

15% 13% 17% 14% 19% 11% 16% 20% 23% 15% 13% 17% 11% 4% 10% 15% 12%

F F MNO

4 112 2 1 1 2 26 40 4 7 19 11 73 22 2 15 91 21

6% 5% 3% 4% 5% 6% 5% 5% 10% 9% 4% 5% 6% 4% 7% 6% 5%

3 73 0 3 0 2 14 26 6 1 13 8 56 10 3 4 59 14

4% 1% 7% 1% 7% 3% 3% 8% 1% 6% 3% 4% 3% 6% 2% 4% 4%

BD BDI BDI

2 79 2 2 1 1 14 34 2 1 9 12 61 12 5 2 62 17

4% 5% 5% 5% 3% 3% 4% 3% 2% 4% 5% 5% 3% 10% 1% 4% 4%

O

1 55 1 1 1 0 10 21 1 1 15 4 45 9 1 1 43 12

3% 4% 3% 2% 1% 2% 3% 2% 2% 7% 1% 3% 2% 2% \*% 3% 3%

EFK O

0 - Strongly Disagree 132 2 4 3 1 28 45 2 6 15 27 89 24 2 17 105 27

7% 5% 10% 10% 2% 6% 6% 2% 10% 7% 10% 7% 6% 4% 8% 6% 7%

EH EH EH

DK/Refuse 263 6 5 5 3 40 111 11 5 35 44 202 31 7 23 216 47

13% 14% 12% 19% 9% 8% 14% 15% 8% 16% 17% 15% 8% 14% 11% 13% 13%

FI F F F M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AI Page 112

(Continued)

Banner 2

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 8-10 616 11 9 8 10 180 230 26 17 47 79 338 151 11 116 498 118

31% 26% 23% 29% 28% 38% 30% 36% 27% 21% 30% 25% 38% 22% 53% 31% 31%

BCGIJ J J LN LMN

NET: 4-7 782 18 15 9 17 187 304 24 32 85 90 543 163 21 55 640 141

39% 44% 39% 34% 49% 40% 39% 34% 50% 39% 34% 41% 41% 43% 25% 39% 38%

DK DHK O O O

NET: 0-3 339 6 10 5 4 66 125 10 9 52 51 250 55 11 24 269 70

17% 15% 26% 18% 13% 14% 16% 15% 15% 24% 19% 19% 14% 21% 11% 17% 19%

EF F MO

Mean 5.97 5.99 5.16 5.88 6.26 6.37 6.03 6.29 5.56 5.15 5.82 5.67 6.36 5.83 7.01 5.99 5.89

CJ CIJ CJ CJ L LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AI Page 113

Banner 3

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 253 7 23 222 176 76 157 96 57 52 141 221 27

13% 6% 3% 22% 12% 14% 11% 15% 10% 16% 13% 13% 14%

BC G I

9 109 - 29 80 76 33 69 40 27 19 63 96 13

5% 3% 8% 5% 6% 5% 6% 5% 6% 6% 5% 7%

C

8 254 4 83 167 195 56 178 75 83 39 128 218 31

13% 4% 9% 17% 13% 11% 13% 12% 14% 12% 12% 12% 16%

B BC

7 225 1 103 117 165 60 151 73 71 46 105 204 19

11% 1% 12% 12% 11% 11% 11% 12% 12% 14% 10% 12% 10%

B B

6 152 1 86 64 115 35 101 50 42 19 88 135 14

8% 1% 10% 7% 8% 7% 7% 8% 7% 6% 8% 8% 7%

BD B

5 293 13 175 103 220 72 218 75 93 48 149 263 24

15% 12% 20% 10% 15% 14% 16% 12% 16% 15% 14% 15% 12%

BD H

4 112 7 73 29 86 26 74 37 22 22 67 98 13

6% 7% 8% 3% 6% 5% 5% 6% 4% 7% 6% 6% 6%

D I

3 73 5 46 17 48 24 43 29 15 6 52 71 2

4% 5% 5% 2% 3% 5% 3% 5% 3% 2% 5% 4% 1%

D IJ M

2 79 4 50 20 58 22 59 21 25 5 48 72 6

4% 4% 6% 2% 4% 4% 4% 3% 4% 1% 5% 4% 3%

D J J

1 55 13 35 7 48 7 38 17 15 2 36 51 2

3% 13% 4% 1% 3% 1% 3% 3% 3% 1% 3% 3% 1%

CD D F J

0 - Strongly Disagree 132 40 56 32 94 38 84 48 34 28 67 110 17

7% 39% 6% 3% 6% 7% 6% 8% 6% 9% 6% 6% 9%

CD D

DK/Refuse 263 7 116 128 182 81 201 63 101 43 113 226 30

13% 7% 13% 13% 12% 15% 15% 10% 17% 13% 11% 13% 15%

H K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3AI Page 114

(Continued)

Banner 3

Q3AI. Agree/Disagree: The penalties and interest the CRA charges on late payments are fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 616 11 135 468 447 165 404 211 167 109 331 535 71

31% 11% 15% 48% 31% 31% 29% 34% 29% 33% 31% 30% 36%

BC

NET: 4-7 782 22 438 313 585 193 545 236 227 135 409 700 69

39% 21% 50% 32% 40% 36% 40% 38% 39% 41% 39% 40% 35%

BD B

NET: 0-3 339 63 188 77 248 91 224 115 89 41 204 304 27

17% 61% 21% 8% 17% 17% 16% 18% 15% 13% 19% 17% 14%

CD D J

Mean 5.97 2.53 5.05 7.23 5.93 6.07 5.93 6.06 5.97 6.28 5.89 5.96 6.20

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BS\_T Page 115

Banner 1

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to Canadians

when they have a question regarding their tax return or their assessment?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

The CRA provides support and resources 1010 510 500 325 245 254 184 295 289 422 542 77 381 268 316 111 228

that are accurate 51% 53% 49% 59% 50% 45% 48% 55% 47% 50% 49% 46% 54% 59% 53% 49% 46%

EFH J L QR

The CRA provides support and resources 786 395 391 261 205 178 140 236 246 301 447 49 285 208 278 78 163

that are easy to access 39% 41% 38% 47% 42% 32% 37% 44% 40% 36% 40% 29% 41% 45% 46% 34% 33%

FH F K M M QR QR

The CRA provides support and resources 755 365 390 248 182 179 144 240 234 277 413 43 292 221 260 80 139

that are easy to understand 38% 38% 38% 45% 37% 32% 38% 45% 38% 33% 37% 26% 42% 48% 43% 35% 28%

EF F K M M QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BS\_T Page 116

Banner 2

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to Canadians

when they have a question regarding their tax return or their assessment?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

The CRA provides support and resources 1010 20 15 13 18 232 407 40 24 106 134 646 190 26 149 843 168

that are accurate 51% 50% 39% 50% 54% 49% 53% 57% 38% 49% 51% 48% 48% 51% 69% 52% 45%

I CI CI LMN Q

The CRA provides support and resources 786 19 14 12 13 200 304 26 18 83 96 471 158 20 136 648 138

that are easy to access 39% 48% 37% 46% 39% 42% 39% 37% 29% 38% 37% 35% 40% 41% 63% 40% 37%

I I I I LMN

The CRA provides support and resources 755 15 13 11 12 218 296 24 15 65 85 433 168 28 126 628 127

that are easy to understand 38% 38% 34% 43% 35% 46% 38% 33% 24% 30% 32% 32% 42% 56% 58% 39% 34%

IJ CGHIJK I L L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BS\_T Page 117

Banner 3

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to Canadians

when they have a question regarding their tax return or their assessment?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

The CRA provides support and resources 1010 10 272 719 752 254 694 315 313 180 496 882 102

that are accurate 51% 10% 31% 73% 51% 48% 51% 50% 54% 55% 47% 50% 52%

B BC K K

The CRA provides support and resources 786 7 190 584 580 203 540 245 234 156 389 694 84

that are easy to access 39% 7% 22% 59% 40% 38% 39% 39% 40% 48% 37% 39% 42%

B BC K

The CRA provides support and resources 755 7 163 579 538 213 500 253 210 146 386 659 79

that are easy to understand 38% 7% 19% 59% 37% 40% 36% 41% 36% 44% 37% 37% 40%

B BC IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BS\_T Page 118

Banner 1

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to Canadians

when they have a question regarding their tax return or their assessment?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

The CRA provides support and resources 232 104 128 45 42 85 56 54 62 113 122 27 78 39 63 28 61

that are easy to access 12% 11% 12% 8% 8% 15% 15% 10% 10% 13% 11% 16% 11% 9% 10% 12% 12%

DE DE

The CRA provides support and resources 230 115 115 49 55 79 44 41 74 112 126 28 71 38 63 29 63

that are easy to understand 11% 12% 11% 9% 11% 14% 11% 8% 12% 13% 11% 17% 10% 8% 10% 13% 13%

D I I

The CRA provides support and resources 127 57 70 19 26 49 31 27 40 58 69 12 43 25 41 7 32

that are accurate 6% 6% 7% 3% 5% 9% 8% 5% 7% 7% 6% 7% 6% 5% 7% 3% 6%

DE D

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BS\_T Page 119

Banner 2

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to Canadians

when they have a question regarding their tax return or their assessment?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

The CRA provides support and resources 232 2 8 3 6 42 84 10 9 36 34 181 33 3 15 188 44

that are easy to access 12% 4% 22% 12% 17% 9% 11% 14% 14% 16% 13% 14% 8% 5% 7% 12% 12%

BFG B B BF B MNO

The CRA provides support and resources 230 1 5 3 4 36 108 7 10 28 27 178 31 1 19 191 39

that are easy to understand 11% 3% 13% 10% 13% 8% 14% 10% 16% 13% 10% 13% 8% 2% 9% 12% 10%

B B BF B B MN

The CRA provides support and resources 127 1 4 2 2 33 50 4 4 15 14 84 28 5 10 101 26

that are accurate 6% 2% 9% 7% 5% 7% 6% 5% 7% 7% 5% 6% 7% 10% 4% 6% 7%

B B B

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BS\_T Page 120

Banner 3

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to the support and resources the CRA makes available to Canadians

when they have a question regarding their tax return or their assessment?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

The CRA provides support and resources 232 63 135 27 189 43 171 61 60 31 139 197 31

that are easy to access 12% 61% 15% 3% 13% 8% 12% 10% 10% 10% 13% 11% 16%

CD D F

The CRA provides support and resources 230 58 138 27 172 56 161 69 59 26 143 204 20

that are easy to understand 11% 56% 16% 3% 12% 11% 12% 11% 10% 8% 14% 12% 10%

CD D J

The CRA provides support and resources 127 49 66 9 93 33 81 46 30 16 80 107 19

that are accurate 6% 48% 8% 1% 6% 6% 6% 7% 5% 5% 8% 6% 9%

CD D

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BA Page 121

Banner 1

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 257 120 137 91 64 53 48 104 61 91 133 13 106 103 74 21 35

13% 12% 13% 16% 13% 9% 13% 19% 10% 11% 12% 8% 15% 22% 12% 9% 7%

F JK M PQR R

9 117 57 60 40 27 27 22 32 39 46 69 9 38 19 43 28 19

6% 6% 6% 7% 6% 5% 6% 6% 6% 6% 6% 5% 5% 4% 7% 12% 4%

R OR

8 381 188 193 117 91 99 75 105 134 140 211 21 148 100 142 31 85

19% 19% 19% 21% 18% 18% 20% 20% 22% 17% 19% 13% 21% 22% 24% 13% 17%

K M Q QR

7 327 167 161 92 96 82 56 80 92 154 196 22 107 51 114 40 91

16% 17% 16% 17% 19% 15% 15% 15% 15% 18% 18% 13% 15% 11% 19% 18% 18%

O O

6 270 128 142 79 68 83 40 66 87 116 156 32 81 59 62 32 89

13% 13% 14% 14% 14% 15% 10% 12% 14% 14% 14% 19% 12% 13% 10% 14% 18%

H N P

5 254 117 137 59 49 91 54 72 78 102 135 25 93 60 52 27 73

13% 12% 13% 11% 10% 16% 14% 13% 13% 12% 12% 15% 13% 13% 9% 12% 15%

DE P

4 113 53 60 21 26 38 27 26 32 54 59 11 40 24 29 15 31

6% 5% 6% 4% 5% 7% 7% 5% 5% 6% 5% 7% 6% 5% 5% 7% 6%

3 92 44 47 22 24 30 14 11 33 46 56 11 25 9 26 14 30

5% 5% 5% 4% 5% 5% 4% 2% 5% 5% 5% 7% 4% 2% 4% 6% 6%

I I O O

2 61 29 32 11 14 21 14 14 18 29 29 11 20 8 18 6 23

3% 3% 3% 2% 3% 4% 4% 3% 3% 3% 3% 7% 3% 2% 3% 2% 5%

1 30 17 13 7 3 12 8 5 7 17 17 3 10 7 9 5 4

2% 2% 1% 1% 1% 2% 2% 1% 1% 2% 2% 2% 1% 2% 2% 2% 1%

E

0 - Strongly Disagree 47 24 23 8 13 16 8 11 15 20 24 3 17 13 10 4 7

2% 3% 2% 2% 3% 3% 2% 2% 2% 2% 2% 2% 2% 3% 2% 2% 1%

DK/Refuse 51 25 26 6 19 9 17 12 14 24 28 5 17 5 19 5 11

3% 3% 3% 1% 4% 2% 4% 2% 2% 3% 2% 3% 2% 1% 3% 2% 2%

DF DF O

NET: 8-10 755 365 390 248 182 179 144 240 234 277 413 43 292 221 260 80 139

38% 38% 38% 45% 37% 32% 38% 45% 38% 33% 37% 26% 42% 48% 43% 35% 28%

EF F K M M QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BA Page 122

(Continued)

Banner 1

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 965 464 500 250 239 294 176 243 289 427 546 91 320 194 259 115 285

48% 48% 49% 45% 48% 52% 46% 45% 47% 51% 49% 54% 46% 42% 43% 50% 57%

H OP

NET: 0-3 230 115 115 49 55 79 44 41 74 112 126 28 71 38 63 29 63

11% 12% 11% 9% 11% 14% 11% 8% 12% 13% 11% 17% 10% 8% 10% 13% 13%

D I I

Mean 6.53 6.52 6.54 6.93 6.61 6.15 6.47 6.94 6.47 6.33 6.54 5.92 6.68 6.96 6.79 6.43 6.17

FH F F JK M M QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BA Page 123

Banner 2

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 257 5 4 4 5 63 122 8 5 20 21 148 46 9 54 220 36

13% 12% 10% 14% 13% 13% 16% 11% 7% 9% 8% 11% 11% 19% 25% 14% 10%

IJK LM Q

9 117 2 3 3 1 33 44 3 3 13 12 72 27 3 14 100 17

6% 5% 7% 10% 4% 7% 6% 5% 4% 6% 5% 5% 7% 6% 7% 6% 4%

8 381 8 6 5 6 121 131 12 8 32 51 213 95 15 58 307 74

19% 20% 16% 19% 18% 26% 17% 17% 13% 15% 19% 16% 24% 30% 27% 19% 20%

GIJ L L L

7 327 10 6 5 7 72 125 14 17 31 39 230 69 6 23 256 71

16% 24% 16% 20% 22% 15% 16% 20% 27% 14% 15% 17% 17% 12% 11% 16% 19%

FGJK O

6 270 7 6 2 5 54 111 11 8 26 41 195 53 4 19 205 65

13% 18% 14% 8% 14% 11% 14% 15% 12% 12% 16% 15% 13% 7% 9% 13% 17%

D D O P

5 254 5 5 4 4 57 76 9 10 42 42 176 48 7 23 202 52

13% 13% 14% 14% 12% 12% 10% 13% 15% 19% 16% 13% 12% 15% 11% 12% 14%

G

4 113 2 3 2 1 25 35 5 3 18 19 84 21 4 4 99 14

6% 4% 8% 6% 4% 5% 5% 7% 5% 8% 7% 6% 5% 8% 2% 6% 4%

O O

3 92 1 1 1 2 9 51 3 5 8 11 76 9 - 6 80 11

5% 1% 4% 4% 5% 2% 7% 4% 8% 4% 4% 6% 2% 3% 5% 3%

BF M

2 61 0 1 1 1 11 24 3 2 8 8 47 9 1 4 50 10

3% 1% 3% 4% 4% 2% 3% 4% 4% 4% 3% 3% 2% 2% 2% 3% 3%

1 30 - 0 0 0 3 17 1 0 5 2 23 4 - 4 26 5

2% 1% 1% 1% 1% 2% 1% 1% 2% 1% 2% 1% 2% 2% 1%

0 - Strongly Disagree 47 0 2 0 1 12 15 0 2 7 6 32 9 - 6 35 13

2% 1% 5% 2% 3% 3% 2% 1% 3% 3% 2% 2% 2% 3% 2% 3%

DK/Refuse 51 0 0 - - 11 19 1 - 8 11 39 9 - 4 43 8

3% \*% 1% 2% 3% 2% 4% 4% 3% 2% 2% 3% 2%

NET: 8-10 755 15 13 11 12 218 296 24 15 65 85 433 168 28 126 628 127

38% 38% 34% 43% 35% 46% 38% 33% 24% 30% 32% 32% 42% 56% 58% 39% 34%

IJ CGHIJK I L L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BA Page 124

(Continued)

Banner 2

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 965 23 20 12 18 209 347 39 38 117 141 684 191 21 68 762 202

48% 58% 53% 47% 52% 44% 45% 55% 60% 53% 53% 51% 48% 42% 31% 47% 54%

FG FG O O P

NET: 0-3 230 1 5 3 4 36 108 7 10 28 27 178 31 1 19 191 39

11% 3% 13% 10% 13% 8% 14% 10% 16% 13% 10% 13% 8% 2% 9% 12% 10%

B B BF B B MN

Mean 6.53 6.95 6.21 6.78 6.50 6.85 6.58 6.48 6.07 6.07 6.28 6.31 6.76 7.28 7.31 6.55 6.43

CIJK J CIJK J L L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BA Page 125

Banner 3

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 257 5 29 222 175 82 169 88 67 56 131 212 39

13% 5% 3% 22% 12% 15% 12% 14% 11% 17% 12% 12% 20%

BC L

9 117 - 21 94 83 33 78 39 35 19 63 110 7

6% 2% 10% 6% 6% 6% 6% 6% 6% 6% 6% 4%

C

8 381 3 113 263 280 99 254 126 108 71 192 338 32

19% 2% 13% 27% 19% 19% 18% 20% 19% 22% 18% 19% 16%

B BC

7 327 5 166 150 258 69 247 80 114 49 163 297 29

16% 5% 19% 15% 18% 13% 18% 13% 20% 15% 15% 17% 15%

B B F H

6 270 4 155 110 214 55 194 75 86 40 141 242 25

13% 4% 18% 11% 15% 10% 14% 12% 15% 12% 13% 14% 13%

BD B F

5 254 19 158 72 179 75 173 81 71 44 130 223 23

13% 19% 18% 7% 12% 14% 13% 13% 12% 13% 12% 13% 11%

D D

4 113 6 80 24 83 30 80 33 34 15 63 94 18

6% 6% 9% 2% 6% 6% 6% 5% 6% 5% 6% 5% 9%

D

3 92 11 65 12 66 26 70 22 26 6 60 88 3

5% 10% 7% 1% 4% 5% 5% 3% 4% 2% 6% 5% 1%

D D J J M

2 61 17 38 6 47 13 45 16 15 6 38 50 7

3% 16% 4% 1% 3% 3% 3% 3% 3% 2% 4% 3% 4%

CD D

1 30 13 15 3 24 6 18 12 8 4 19 27 4

2% 12% 2% \*% 2% 1% 1% 2% 1% 1% 2% 2% 2%

CD D

0 - Strongly Disagree 47 18 21 7 35 10 28 19 10 10 26 38 6

2% 17% 2% 1% 2% 2% 2% 3% 2% 3% 2% 2% 3%

CD D

DK/Refuse 51 3 17 24 18 32 18 33 10 8 31 46 4

3% 3% 2% 2% 1% 6% 1% 5% 2% 3% 3% 3% 2%

E G

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BA Page 126

(Continued)

Banner 3

Q3BA. Agree/Disagree: The CRA provides you with support and resources that are easy to understand.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 755 7 163 579 538 213 500 253 210 146 386 659 79

38% 7% 19% 59% 37% 40% 36% 41% 36% 44% 37% 37% 40%

B BC IK

NET: 4-7 965 35 559 356 734 229 694 270 306 148 497 856 95

48% 34% 64% 36% 50% 43% 51% 43% 52% 45% 47% 48% 48%

BD F H

NET: 0-3 230 58 138 27 172 56 161 69 59 26 143 204 20

11% 56% 16% 3% 12% 11% 12% 11% 10% 8% 14% 12% 10%

CD D J

Mean 6.53 3.27 5.66 7.68 6.49 6.67 6.50 6.59 6.56 6.86 6.41 6.53 6.63

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BB Page 127

Banner 1

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 259 125 134 87 73 47 52 89 72 97 147 9 99 86 91 22 32

13% 13% 13% 16% 15% 8% 14% 17% 12% 12% 13% 6% 14% 19% 15% 9% 6%

F F F JK M M QR R

9 157 80 77 65 37 34 21 42 54 61 85 14 57 52 42 26 32

8% 8% 7% 12% 7% 6% 6% 8% 9% 7% 8% 8% 8% 11% 7% 11% 7%

FH PR

8 370 191 180 110 96 97 67 104 120 144 216 26 129 70 145 30 98

19% 20% 17% 20% 19% 17% 18% 19% 20% 17% 19% 15% 18% 15% 24% 13% 20%

OQ

7 352 167 185 104 95 90 60 78 104 169 197 27 124 81 97 37 108

18% 17% 18% 19% 19% 16% 16% 15% 17% 20% 18% 16% 18% 18% 16% 16% 22%

I

6 231 111 120 64 64 71 34 67 73 90 139 21 71 44 55 39 69

12% 11% 12% 11% 13% 13% 9% 13% 12% 11% 13% 12% 10% 10% 9% 17% 14%

H OP P

5 243 118 125 42 53 91 55 65 79 96 130 20 91 52 69 27 60

12% 12% 12% 8% 11% 16% 14% 12% 13% 11% 12% 12% 13% 11% 12% 12% 12%

DE D

4 104 47 57 27 21 31 24 19 31 52 49 12 39 24 22 17 27

5% 5% 6% 5% 4% 6% 6% 4% 5% 6% 4% 7% 6% 5% 4% 7% 6%

3 85 45 40 24 13 28 19 19 30 36 50 10 24 8 28 12 27

4% 5% 4% 4% 3% 5% 5% 4% 5% 4% 5% 6% 3% 2% 5% 5% 5%

O O

2 76 24 52 14 16 27 17 17 16 41 43 8 24 12 18 10 22

4% 2% 5% 3% 3% 5% 4% 3% 3% 5% 4% 5% 3% 3% 3% 4% 4%

B

1 24 11 14 0 1 12 10 9 2 14 10 5 8 5 6 3 5

1% 1% 1% \*% \*% 2% 3% 2% \*% 2% 1% 3% 1% 1% 1% 1% 1%

DE DE

0 - Strongly Disagree 47 24 23 6 12 18 10 10 14 22 18 3 22 14 10 4 7

2% 2% 2% 1% 2% 3% 3% 2% 2% 3% 2% 2% 3% 3% 2% 2% 1%

D

DK/Refuse 52 27 25 10 15 15 13 18 14 19 28 11 13 10 16 3 10

3% 3% 2% 2% 3% 3% 3% 3% 2% 2% 3% 6% 2% 2% 3% 1% 2%

N

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BB Page 128

(Continued)

Banner 1

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 786 395 391 261 205 178 140 236 246 301 447 49 285 208 278 78 163

39% 41% 38% 47% 42% 32% 37% 44% 40% 36% 40% 29% 41% 45% 46% 34% 33%

FH F K M M QR QR

NET: 4-7 930 443 487 238 232 283 172 229 288 407 515 80 324 201 244 119 264

46% 46% 47% 43% 47% 50% 45% 43% 47% 48% 46% 48% 46% 44% 41% 52% 53%

D P OP

NET: 0-3 232 104 128 45 42 85 56 54 62 113 122 27 78 39 63 28 61

12% 11% 12% 8% 8% 15% 15% 10% 10% 13% 11% 16% 11% 9% 10% 12% 12%

DE DE

Mean 6.61 6.68 6.54 7.11 6.86 6.11 6.36 6.86 6.67 6.43 6.70 6.01 6.64 6.98 6.88 6.40 6.37

FH FH K M M QR QR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BB Page 129

Banner 2

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 259 5 3 4 5 59 123 8 7 17 28 158 40 6 55 224 35

13% 12% 7% 16% 16% 12% 16% 11% 11% 8% 11% 12% 10% 13% 25% 14% 9%

CJ LM Q

9 157 3 4 3 3 27 56 10 4 25 23 94 25 4 33 121 36

8% 6% 11% 10% 9% 6% 7% 14% 6% 11% 9% 7% 6% 7% 15% 7% 9%

FI F LM

8 370 12 7 5 5 114 125 9 8 42 45 219 93 10 48 303 68

19% 30% 18% 20% 13% 24% 16% 12% 12% 19% 17% 16% 23% 21% 22% 19% 18%

EGHIK EGHIK L

7 352 8 7 3 7 85 138 15 12 26 51 234 78 11 29 285 67

18% 19% 18% 12% 21% 18% 18% 21% 18% 12% 19% 18% 20% 22% 14% 18% 18%

6 231 6 4 3 2 64 88 7 12 24 23 158 56 6 11 177 54

12% 15% 10% 10% 6% 13% 11% 9% 19% 11% 9% 12% 14% 13% 5% 11% 14%

EK O O

5 243 5 3 4 5 50 98 8 8 29 33 181 44 5 13 202 41

12% 12% 8% 14% 15% 11% 13% 11% 13% 13% 12% 14% 11% 10% 6% 12% 11%

O

4 104 1 2 2 1 21 37 5 4 13 18 76 18 4 6 85 19

5% 1% 6% 7% 2% 4% 5% 7% 6% 6% 7% 6% 5% 8% 3% 5% 5%

3 85 0 3 1 2 16 35 6 2 11 8 63 15 2 5 71 13

4% 1% 8% 4% 7% 3% 5% 9% 3% 5% 3% 5% 4% 3% 3% 4% 4%

B B

2 76 0 2 1 1 16 22 1 4 12 17 61 11 0 4 61 15

4% 1% 5% 5% 3% 3% 3% 2% 6% 5% 6% 5% 3% \*% 2% 4% 4%

B

1 24 0 1 - 1 2 7 1 1 8 3 21 2 1 1 20 4

1% 1% 3% 3% \*% 1% 2% 2% 4% 1% 2% \*% 2% \*% 1% 1%

0 - Strongly Disagree 47 1 2 1 1 8 20 1 2 5 6 36 6 - 5 36 11

2% 1% 5% 3% 4% 2% 3% 1% 3% 2% 2% 3% 1% 2% 2% 3%

DK/Refuse 52 - 0 - - 12 22 0 1 7 9 33 11 1 7 39 13

3% 1% 3% 3% 1% 2% 3% 4% 2% 3% 2% 3% 2% 3%

NET: 8-10 786 19 14 12 13 200 304 26 18 83 96 471 158 20 136 648 138

39% 48% 37% 46% 39% 42% 39% 37% 29% 38% 37% 35% 40% 41% 63% 40% 37%

I I I I LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BB Page 130

(Continued)

Banner 2

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 930 19 16 11 15 220 361 35 36 93 124 649 196 26 59 749 181

46% 48% 41% 42% 45% 47% 47% 49% 56% 42% 47% 49% 49% 52% 27% 46% 48%

O O O

NET: 0-3 232 2 8 3 6 42 84 10 9 36 34 181 33 3 15 188 44

12% 4% 22% 12% 17% 9% 11% 14% 14% 16% 13% 14% 8% 5% 7% 12% 12%

BFG B B BF B MNO

Mean 6.61 7.11 6.06 6.69 6.51 6.80 6.71 6.54 6.19 6.21 6.45 6.38 6.74 6.93 7.69 6.64 6.50

CIJ CIJ C L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BB Page 131

Banner 3

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 259 4 33 220 177 81 174 85 76 48 131 225 31

13% 4% 4% 22% 12% 15% 13% 14% 13% 15% 12% 13% 16%

BC

9 157 - 42 114 111 46 107 50 49 27 79 137 18

8% 5% 12% 8% 9% 8% 8% 8% 8% 8% 8% 9%

C

8 370 3 116 250 292 77 259 110 109 81 178 332 35

19% 3% 13% 25% 20% 14% 19% 18% 19% 25% 17% 19% 18%

B BC F K

7 352 2 176 167 257 92 240 112 112 40 192 325 20

18% 2% 20% 17% 18% 17% 17% 18% 19% 12% 18% 18% 10%

B B J J M

6 231 3 137 90 172 60 168 63 66 48 113 201 25

12% 3% 16% 9% 12% 11% 12% 10% 11% 15% 11% 11% 13%

BD B

5 243 14 152 71 165 78 160 83 79 32 125 210 24

12% 13% 17% 7% 11% 15% 12% 13% 14% 10% 12% 12% 12%

D

4 104 12 67 23 81 23 75 29 27 11 64 92 10

5% 11% 8% 2% 6% 4% 5% 5% 5% 3% 6% 5% 5%

D D

3 85 10 63 9 70 15 69 16 14 15 55 77 8

4% 10% 7% 1% 5% 3% 5% 3% 2% 5% 5% 4% 4%

D D H I

2 76 22 42 10 62 14 54 22 23 9 42 62 12

4% 21% 5% 1% 4% 3% 4% 4% 4% 3% 4% 4% 6%

CD D

1 24 9 12 4 19 5 17 8 11 2 12 20 4

1% 8% 1% \*% 1% 1% 1% 1% 2% 1% 1% 1% 2%

CD

0 - Strongly Disagree 47 22 18 4 37 9 31 16 11 5 30 39 7

2% 22% 2% \*% 3% 2% 2% 3% 2% 1% 3% 2% 3%

CD D

DK/Refuse 52 2 19 24 19 32 20 32 6 9 36 47 3

3% 2% 2% 2% 1% 6% 1% 5% 1% 3% 3% 3% 2%

E G I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BB Page 132

(Continued)

Banner 3

Q3BB. Agree/Disagree: The CRA provides you with support and resources that are easy to access.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 786 7 190 584 580 203 540 245 234 156 389 694 84

39% 7% 22% 59% 40% 38% 39% 39% 40% 48% 37% 39% 42%

B BC K

NET: 4-7 930 31 532 351 674 253 643 286 284 132 494 828 79

46% 30% 61% 36% 46% 48% 47% 46% 49% 40% 47% 47% 40%

BD J

NET: 0-3 232 63 135 27 189 43 171 61 60 31 139 197 31

12% 61% 15% 3% 13% 8% 12% 10% 10% 10% 13% 11% 16%

CD D F

Mean 6.61 2.94 5.82 7.73 6.54 6.80 6.57 6.70 6.67 6.94 6.48 6.64 6.47

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BC Page 133

Banner 1

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 340 178 162 117 94 67 61 119 88 132 172 26 136 119 96 27 68

17% 18% 16% 21% 19% 12% 16% 22% 14% 16% 15% 16% 19% 26% 16% 12% 14%

F F JK PQR

9 196 104 92 61 51 47 37 42 63 90 114 11 70 50 58 35 43

10% 11% 9% 11% 10% 8% 10% 8% 10% 11% 10% 7% 10% 11% 10% 15% 9%

R

8 475 228 247 148 101 140 85 134 139 200 256 40 175 99 162 50 117

24% 24% 24% 27% 20% 25% 22% 25% 23% 24% 23% 24% 25% 22% 27% 22% 23%

7 323 151 171 77 95 92 56 76 116 130 190 26 104 56 98 40 97

16% 16% 17% 14% 19% 16% 15% 14% 19% 15% 17% 15% 15% 12% 16% 17% 20%

O

6 189 94 96 53 49 54 33 43 65 81 111 21 56 31 53 21 64

9% 10% 9% 10% 10% 10% 9% 8% 11% 10% 10% 12% 8% 7% 9% 9% 13%

O

5 220 113 107 52 47 74 45 68 68 81 134 21 62 50 60 33 48

11% 12% 10% 9% 9% 13% 12% 13% 11% 10% 12% 13% 9% 11% 10% 14% 10%

4 53 17 36 12 14 16 12 9 18 26 24 4 23 11 15 6 12

3% 2% 4% 2% 3% 3% 3% 2% 3% 3% 2% 3% 3% 3% 3% 2% 2%

B

3 45 21 25 5 13 16 11 9 17 19 25 6 14 8 19 1 13

2% 2% 2% 1% 3% 3% 3% 2% 3% 2% 2% 3% 2% 2% 3% \*% 3%

D Q Q

2 36 14 22 10 7 12 8 6 10 19 23 5 9 3 13 4 11

2% 1% 2% 2% 1% 2% 2% 1% 2% 2% 2% 3% 1% 1% 2% 2% 2%

1 15 5 9 3 1 7 4 3 3 8 9 1 4 6 1 2 4

1% 1% 1% \*% \*% 1% 1% 1% 1% 1% 1% 1% 1% 1% \*% 1% 1%

E P

0 - Strongly Disagree 31 17 14 1 5 15 8 8 10 12 11 0 17 8 8 - 4

2% 2% 1% \*% 1% 3% 2% 2% 2% 1% 1% \*% 2% 2% 1% 1%

D D M

DK/Refuse 78 29 49 16 19 22 21 20 16 42 41 6 30 16 17 11 17

4% 3% 5% 3% 4% 4% 5% 4% 3% 5% 4% 3% 4% 4% 3% 5% 3%

J

NET: 8-10 1010 510 500 325 245 254 184 295 289 422 542 77 381 268 316 111 228

51% 53% 49% 59% 50% 45% 48% 55% 47% 50% 49% 46% 54% 59% 53% 49% 46%

EFH J L QR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BC Page 134

(Continued)

Banner 1

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 785 374 411 194 205 235 145 195 266 318 460 72 246 149 226 99 222

39% 39% 40% 35% 41% 42% 38% 36% 44% 38% 41% 43% 35% 32% 38% 43% 45%

I N O O

NET: 0-3 127 57 70 19 26 49 31 27 40 58 69 12 43 25 41 7 32

6% 6% 7% 3% 5% 9% 8% 5% 7% 7% 6% 7% 6% 5% 7% 3% 6%

DE D

Mean 7.23 7.32 7.14 7.62 7.36 6.85 7.06 7.44 7.11 7.19 7.18 7.07 7.35 7.57 7.25 7.28 7.11

FH F J R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BC Page 135

Banner 2

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 340 10 6 5 6 54 159 12 7 31 50 231 48 6 56 287 53

17% 25% 15% 18% 19% 11% 21% 16% 11% 14% 19% 17% 12% 12% 26% 18% 14%

FI FI F M LM

9 196 2 3 2 4 45 79 7 6 21 27 115 37 4 40 163 33

10% 6% 9% 9% 11% 9% 10% 10% 9% 10% 10% 9% 9% 8% 18% 10% 9%

LMN

8 475 8 6 6 8 133 169 22 11 54 58 300 106 16 53 393 82

24% 19% 16% 23% 24% 28% 22% 31% 18% 25% 22% 23% 26% 31% 24% 24% 22%

CGI C

7 323 10 10 5 7 84 116 8 16 28 39 216 73 8 26 241 81

16% 26% 26% 19% 20% 18% 15% 11% 25% 13% 15% 16% 18% 17% 12% 15% 22%

GHJK GHJK GHJ P

6 189 4 4 2 3 51 73 6 11 16 20 129 48 2 10 146 43

9% 10% 9% 8% 10% 11% 9% 9% 17% 7% 8% 10% 12% 3% 5% 9% 12%

J NO NO

5 220 5 5 4 2 43 81 9 7 32 33 172 33 5 10 180 40

11% 11% 12% 14% 7% 9% 11% 13% 11% 15% 12% 13% 8% 10% 5% 11% 11%

MO

4 53 1 0 0 0 18 16 3 1 8 6 29 14 3 7 48 5

3% 1% 1% 1% 1% 4% 2% 4% 1% 4% 2% 2% 3% 7% 3% 3% 1%

3 45 - 0 1 1 17 16 2 2 4 3 23 16 3 4 34 11

2% 1% 2% 2% 4% 2% 3% 3% 2% 1% 2% 4% 6% 2% 2% 3%

L

2 36 - 2 1 0 6 16 - 0 6 5 29 5 1 1 31 5

2% 4% 3% \*% 1% 2% 1% 3% 2% 2% 1% 2% 1% 2% 1%

1 15 - 0 - - 2 7 1 0 3 1 10 2 - 3 13 1

1% 1% \*% 1% 2% 1% 1% \*% 1% 1% 1% 1% \*%

0 - Strongly Disagree 31 1 1 1 1 9 10 - 2 2 5 22 6 1 2 24 7

2% 2% 3% 2% 3% 2% 1% 3% 1% 2% 2% 1% 2% 1% 1% 2%

DK/Refuse 78 - 1 0 1 14 28 0 1 14 19 58 13 1 6 65 13

4% 3% 1% 2% 3% 4% 1% 1% 6% 7% 4% 3% 2% 3% 4% 3%

DH DH DHI

NET: 8-10 1010 20 15 13 18 232 407 40 24 106 134 646 190 26 149 843 168

51% 50% 39% 50% 54% 49% 53% 57% 38% 49% 51% 48% 48% 51% 69% 52% 45%

I CI CI LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BC Page 136

(Continued)

Banner 2

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 785 20 19 11 13 195 286 27 34 84 97 546 168 19 52 614 171

39% 49% 49% 42% 39% 41% 37% 37% 54% 38% 37% 41% 42% 37% 24% 38% 45%

FGHJK O O P

NET: 0-3 127 1 4 2 2 33 50 4 4 15 14 84 28 5 10 101 26

6% 2% 9% 7% 5% 7% 6% 5% 7% 7% 5% 6% 7% 10% 4% 6% 7%

B B B

Mean 7.23 7.58 6.88 7.20 7.45 7.06 7.35 7.28 6.89 7.05 7.33 7.17 7.07 6.92 7.94 7.26 7.09

I LMN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BC Page 137

Banner 3

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 340 4 50 284 239 101 232 108 93 76 163 277 53

17% 4% 6% 29% 16% 19% 17% 17% 16% 23% 15% 16% 27%

BC IK L

9 196 2 42 150 152 40 138 58 76 25 91 181 10

10% 2% 5% 15% 10% 8% 10% 9% 13% 8% 9% 10% 5%

BC JK M

8 475 4 180 285 360 113 324 149 144 79 242 424 39

24% 4% 21% 29% 25% 21% 24% 24% 25% 24% 23% 24% 20%

B BC

7 323 5 194 123 243 79 222 100 90 47 185 294 28

16% 4% 22% 12% 17% 15% 16% 16% 15% 14% 17% 17% 14%

BD B

6 189 7 121 58 141 47 147 42 50 35 102 167 19

9% 7% 14% 6% 10% 9% 11% 7% 8% 11% 10% 9% 10%

BD H

5 220 21 150 42 158 62 155 65 69 31 116 200 15

11% 21% 17% 4% 11% 12% 11% 10% 12% 10% 11% 11% 8%

D D

4 53 6 40 7 37 16 34 19 8 8 38 48 5

3% 6% 5% 1% 3% 3% 2% 3% 1% 2% 4% 3% 3%

D D I

3 45 12 29 5 33 12 31 14 11 5 29 39 6

2% 12% 3% \*% 2% 2% 2% 2% 2% 2% 3% 2% 3%

CD D

2 36 12 22 1 26 10 20 16 7 4 24 31 5

2% 12% 3% \*% 2% 2% 1% 2% 1% 1% 2% 2% 2%

CD D

1 15 9 6 - 12 2 9 5 2 2 10 13 1

1% 8% 1% 1% \*% 1% 1% \*% 1% 1% 1% 1%

C

0 - Strongly Disagree 31 17 10 4 22 8 19 12 9 5 17 24 6

2% 16% 1% \*% 2% 2% 1% 2% 2% 1% 2% 1% 3%

CD

DK/Refuse 78 5 33 29 39 38 40 38 25 10 41 67 9

4% 5% 4% 3% 3% 7% 3% 6% 4% 3% 4% 4% 5%

E G

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3BC Page 138

(Continued)

Banner 3

Q3BC. Agree/Disagree: The CRA provides you with support and resources that are accurate.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 1010 10 272 719 752 254 694 315 313 180 496 882 102

51% 10% 31% 73% 51% 48% 51% 50% 54% 55% 47% 50% 52%

B BC K K

NET: 4-7 785 39 505 229 579 205 558 226 216 121 440 709 67

39% 38% 58% 23% 40% 39% 41% 36% 37% 37% 42% 40% 34%

D BD

NET: 0-3 127 49 66 9 93 33 81 46 30 16 80 107 19

6% 48% 8% 1% 6% 6% 6% 7% 5% 5% 8% 6% 9%

CD D

Mean 7.23 3.70 6.46 8.28 7.23 7.21 7.24 7.20 7.36 7.47 7.05 7.20 7.29

B BC K K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CS\_T Page 139

Banner 1

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

If you overlooked something in your 1440 693 747 373 380 395 286 384 446 604 809 97 520 316 450 166 370

return and you owe the CRA more money 72% 71% 73% 67% 77% 70% 75% 72% 73% 72% 73% 58% 74% 69% 75% 73% 74%

than expected, you are confident the DF D M M

CRA will bring it to your attention

when they review your return

The CRA’s requests for clarifications 955 466 488 289 227 235 202 279 290 385 507 69 371 259 305 106 210

or supporting documentation when they 48% 48% 47% 52% 46% 42% 53% 52% 47% 46% 46% 41% 53% 57% 51% 47% 42%

review your return are fair F EF LM QR R

If you overlooked some credits, you are 790 394 396 246 193 181 168 246 242 302 394 53 334 238 266 73 137

confident the CRA will bring it to your 40% 41% 38% 44% 39% 32% 44% 46% 40% 36% 35% 32% 48% 52% 44% 32% 28%

attention when they review your return F F F K LM PQR QR

How the CRA decides who to audit is 652 336 317 211 173 147 121 210 191 251 352 40 256 198 213 81 118

fair 33% 35% 31% 38% 35% 26% 32% 39% 31% 30% 32% 24% 37% 43% 36% 35% 24%

F F JK M PR R R

The CRA does a good job of explaining 525 271 254 189 128 102 106 189 164 172 276 30 215 184 184 55 73

to Canadians how much money is 26% 28% 25% 34% 26% 18% 28% 35% 27% 21% 25% 18% 31% 40% 31% 24% 15%

collected through the CRA’s audits EF F F JK K LM PQR R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CS\_T Page 140

Banner 2

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

If you overlooked something in your 1440 33 25 19 25 318 584 51 47 163 175 984 266 36 155 1180 261

return and you owe the CRA more money 72% 81% 66% 72% 72% 67% 76% 71% 74% 75% 67% 74% 66% 72% 72% 73% 69%

than expected, you are confident the CFK FK M

CRA will bring it to your attention

when they review your return

The CRA’s requests for clarifications 955 23 16 13 16 263 360 37 27 88 113 571 213 29 142 775 180

or supporting documentation when they 48% 56% 41% 50% 47% 55% 47% 52% 43% 40% 43% 43% 53% 58% 65% 48% 48%

review your return are fair J CGIJK L LM

If you overlooked some credits, you are 790 22 15 9 10 193 328 24 26 72 91 474 153 25 139 642 148

confident the CRA will bring it to your 40% 54% 38% 34% 28% 41% 43% 34% 42% 33% 34% 36% 38% 49% 64% 40% 39%

attention when they review your return CDEFHJK E EJ LM

How the CRA decides who to audit is 652 14 9 7 12 206 248 20 17 54 66 352 168 20 112 534 118

fair 33% 34% 24% 27% 34% 43% 32% 28% 26% 25% 25% 26% 42% 41% 51% 33% 31%

CDGHIJK L L

The CRA does a good job of explaining 525 13 9 7 5 185 181 20 13 43 49 259 150 17 98 430 95

to Canadians how much money is 26% 33% 24% 25% 16% 39% 23% 28% 21% 19% 18% 19% 38% 35% 45% 26% 25%

collected through the CRA’s audits EJK CDEGIJK L L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CS\_T Page 141

Banner 3

Summary - Top-Three Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

If you overlooked something in your 1440 70 533 817 1053 384 979 460 417 234 767 1271 145

return and you owe the CRA more money 72% 67% 61% 83% 72% 72% 71% 74% 71% 71% 73% 72% 73%

than expected, you are confident the BC

CRA will bring it to your attention

when they review your return

The CRA’s requests for clarifications 955 19 229 695 681 269 634 319 264 177 494 832 100

or supporting documentation when they 48% 18% 26% 71% 47% 51% 46% 51% 45% 54% 47% 47% 51%

review your return are fair BC I

If you overlooked some credits, you are 790 20 214 551 555 231 518 271 209 152 408 672 91

confident the CRA will bring it to your 40% 19% 24% 56% 38% 44% 38% 43% 36% 46% 39% 38% 46%

attention when they review your return BC G IK

How the CRA decides who to audit is 652 11 141 495 456 195 413 238 158 134 348 571 69

fair 33% 10% 16% 50% 31% 37% 30% 38% 27% 41% 33% 32% 35%

BC E G IK I

The CRA does a good job of explaining 525 4 120 398 375 149 319 205 123 126 267 448 66

to Canadians how much money is 26% 3% 14% 40% 26% 28% 23% 33% 21% 38% 25% 25% 34%

collected through the CRA’s audits B BC G IK L

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CS\_B Page 142

Banner 1

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

The CRA does a good job of explaining 439 194 246 122 101 142 69 84 121 228 272 39 124 67 101 55 161

to Canadians how much money is 22% 20% 24% 22% 20% 25% 18% 16% 20% 27% 24% 23% 18% 15% 17% 24% 32%

collected through the CRA’s audits H IJ N O OP

If you overlooked some credits, you are 388 193 195 108 112 109 55 89 118 177 245 41 99 63 88 55 129

confident the CRA will bring it to your 19% 20% 19% 19% 23% 19% 14% 17% 19% 21% 22% 25% 14% 14% 15% 24% 26%

attention when they review your return H H N N OP OP

How the CRA decides who to audit is 181 79 102 44 40 64 29 49 49 79 109 15 56 40 40 26 49

fair 9% 8% 10% 8% 8% 11% 8% 9% 8% 9% 10% 9% 8% 9% 7% 11% 10%

H

The CRA’s requests for clarifications 119 53 66 26 25 46 20 31 28 60 68 13 35 23 26 17 31

or supporting documentation when they 6% 5% 6% 5% 5% 8% 5% 6% 5% 7% 6% 8% 5% 5% 4% 7% 6%

review your return are fair D

If you overlooked something in your 81 40 41 29 12 28 13 16 24 41 46 10 23 24 15 8 21

return and you owe the CRA more money 4% 4% 4% 5% 2% 5% 3% 3% 4% 5% 4% 6% 3% 5% 2% 3% 4%

than expected, you are confident the E

CRA will bring it to your attention

when they review your return

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CS\_B Page 143

Banner 2

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

The CRA does a good job of explaining 439 6 12 6 10 48 184 14 15 78 67 365 38 8 29 355 84

to Canadians how much money is 22% 15% 30% 22% 30% 10% 24% 20% 24% 36% 25% 27% 9% 16% 13% 22% 22%

collected through the CRA’s audits BF F BF F F BDFGH F MNO

If you overlooked some credits, you are 388 5 8 5 5 91 149 14 9 43 59 286 74 5 23 315 73

confident the CRA will bring it to your 19% 13% 21% 21% 14% 19% 19% 19% 15% 20% 22% 21% 18% 11% 11% 19% 19%

attention when they review your return NO O

How the CRA decides who to audit is 181 1 4 2 3 27 75 6 8 24 31 143 18 4 17 147 34

fair 9% 2% 11% 7% 10% 6% 10% 9% 13% 11% 12% 11% 4% 8% 8% 9% 9%

B B BF B B BF M

The CRA’s requests for clarifications 119 2 3 1 2 19 47 4 5 20 17 91 11 2 16 95 24

or supporting documentation when they 6% 5% 7% 5% 4% 4% 6% 6% 7% 9% 7% 7% 3% 4% 7% 6% 6%

review your return are fair M

If you overlooked something in your 81 1 1 2 1 10 44 2 2 7 10 58 3 2 18 69 12

return and you owe the CRA more money 4% 3% 3% 6% 4% 2% 6% 3% 3% 3% 4% 4% 1% 3% 8% 4% 3%

than expected, you are confident the F M M

CRA will bring it to your attention

when they review your return

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CS\_B Page 144

Banner 3

Summary - Bottom-Four Scores: Now to what extent do you agree or disagree with the following statements related to efforts the CRA makes to ensure tax payers are compliant?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

The CRA does a good job of explaining 439 70 246 114 333 106 335 104 142 56 234 391 37

to Canadians how much money is 22% 68% 28% 12% 23% 20% 24% 17% 24% 17% 22% 22% 19%

collected through the CRA’s audits CD D H J

If you overlooked some credits, you are 388 52 215 112 280 106 287 101 123 48 212 348 32

confident the CRA will bring it to your 19% 51% 24% 11% 19% 20% 21% 16% 21% 15% 20% 20% 16%

attention when they review your return CD D H J J

How the CRA decides who to audit is 181 41 101 29 143 38 121 60 49 32 96 160 15

fair 9% 39% 12% 3% 10% 7% 9% 10% 8% 10% 9% 9% 8%

CD D

The CRA’s requests for clarifications 119 41 61 12 97 22 86 34 26 18 76 104 13

or supporting documentation when they 6% 40% 7% 1% 7% 4% 6% 5% 4% 5% 7% 6% 6%

review your return are fair CD D I

If you overlooked something in your 81 18 47 15 64 16 62 19 15 16 50 67 8

return and you owe the CRA more money 4% 17% 5% 2% 4% 3% 5% 3% 3% 5% 5% 4% 4%

than expected, you are confident the CD D I

CRA will bring it to your attention

when they review your return

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CA Page 145

Banner 1

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 235 112 122 92 56 44 43 85 61 89 129 18 84 91 74 19 36

12% 12% 12% 17% 11% 8% 11% 16% 10% 11% 12% 11% 12% 20% 12% 8% 7%

F JK PQR R

9 125 57 68 43 43 19 19 35 35 55 72 4 47 33 44 19 19

6% 6% 7% 8% 9% 3% 5% 7% 6% 7% 6% 3% 7% 7% 7% 8% 4%

F FH M M R R R

8 292 166 127 76 74 84 58 90 96 107 150 18 125 73 95 42 63

15% 17% 12% 14% 15% 15% 15% 17% 16% 13% 14% 11% 18% 16% 16% 19% 13%

C LM

7 238 107 131 77 69 45 46 67 76 95 145 15 74 50 83 22 59

12% 11% 13% 14% 14% 8% 12% 12% 12% 11% 13% 9% 11% 11% 14% 10% 12%

F F F

6 162 83 79 42 34 55 30 48 50 61 88 20 54 30 48 17 46

8% 9% 8% 8% 7% 10% 8% 9% 8% 7% 8% 12% 8% 7% 8% 7% 9%

5 399 189 211 104 93 134 67 95 137 166 220 38 140 88 111 44 113

20% 19% 20% 19% 19% 24% 18% 18% 22% 20% 20% 23% 20% 19% 18% 19% 23%

H

4 61 21 40 14 16 19 12 11 21 29 33 6 21 9 18 10 17

3% 2% 4% 3% 3% 3% 3% 2% 3% 3% 3% 4% 3% 2% 3% 5% 3%

3 45 21 24 11 11 16 6 9 13 23 30 3 13 7 10 13 11

2% 2% 2% 2% 2% 3% 2% 2% 2% 3% 3% 2% 2% 1% 2% 6% 2%

OP

2 44 14 30 12 11 11 10 15 8 21 29 0 15 12 8 7 14

2% 1% 3% 2% 2% 2% 3% 3% 1% 2% 3% \*% 2% 3% 1% 3% 3%

B M M

1 29 13 15 2 6 16 4 8 10 11 18 2 9 4 8 4 7

1% 1% 1% \*% 1% 3% 1% 1% 2% 1% 2% 1% 1% 1% 1% 2% 1%

DH

0 - Strongly Disagree 63 30 33 18 12 21 9 17 18 25 33 9 19 18 15 1 18

3% 3% 3% 3% 2% 4% 2% 3% 3% 3% 3% 6% 3% 4% 2% 1% 4%

Q Q Q

DK/Refuse 306 155 151 62 69 96 76 57 86 159 166 32 99 44 86 28 95

15% 16% 15% 11% 14% 17% 20% 11% 14% 19% 15% 19% 14% 10% 14% 13% 19%

D DE IJ O

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CA Page 146

(Continued)

Banner 1

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 652 336 317 211 173 147 121 210 191 251 352 40 256 198 213 81 118

33% 35% 31% 38% 35% 26% 32% 39% 31% 30% 32% 24% 37% 43% 36% 35% 24%

F F JK M PR R R

NET: 4-7 861 400 461 237 212 253 155 221 284 351 486 80 290 177 260 93 236

43% 41% 45% 43% 43% 45% 41% 41% 46% 42% 44% 48% 41% 39% 43% 41% 47%

O

NET: 0-3 181 79 102 44 40 64 29 49 49 79 109 15 56 40 40 26 49

9% 8% 10% 8% 8% 11% 8% 9% 8% 9% 10% 9% 8% 9% 7% 11% 10%

H

Mean 6.46 6.57 6.36 6.79 6.63 5.95 6.55 6.72 6.39 6.37 6.43 6.05 6.60 6.87 6.71 6.40 6.03

F F F K M R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CA Page 147

Banner 2

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 235 5 3 3 5 64 102 8 3 17 26 131 45 6 52 199 36

12% 12% 7% 12% 14% 13% 13% 11% 5% 8% 10% 10% 11% 13% 24% 12% 9%

I IJ IJ LM

9 125 3 1 1 2 35 48 2 4 11 18 69 33 3 21 95 30

6% 7% 1% 6% 7% 7% 6% 3% 7% 5% 7% 5% 8% 6% 10% 6% 8%

C C C C

8 292 6 6 3 4 107 99 10 9 26 22 152 91 11 39 240 53

15% 14% 15% 9% 13% 23% 13% 14% 14% 12% 9% 11% 23% 22% 18% 15% 14%

DEGJK L

7 238 5 6 4 3 73 82 11 10 21 25 137 60 9 32 184 54

12% 12% 14% 14% 9% 15% 11% 15% 16% 10% 9% 10% 15% 19% 15% 11% 14%

G L

6 162 7 3 2 2 46 57 3 6 19 17 101 44 5 12 128 35

8% 16% 8% 9% 7% 10% 7% 4% 10% 9% 6% 8% 11% 10% 6% 8% 9%

EGHK O

5 399 7 6 7 8 76 147 19 14 55 60 307 69 5 19 321 79

20% 17% 17% 27% 24% 16% 19% 26% 22% 25% 23% 23% 17% 10% 9% 20% 21%

F F MNO O

4 61 1 1 0 0 14 26 3 - 7 9 45 11 - 5 54 7

3% 4% 4% 2% 1% 3% 3% 4% 3% 3% 3% 3% 2% 3% 2%

3 45 0 2 1 1 10 12 5 1 4 9 34 8 1 3 34 11

2% 1% 4% 3% 2% 2% 2% 8% 2% 2% 3% 3% 2% 2% 1% 2% 3%

BG

2 44 - 1 0 - 4 18 0 4 6 11 37 2 3 2 38 7

2% 2% 2% 1% 2% 1% 6% 3% 4% 3% \*% 6% 1% 2% 2%

F M

1 29 - 0 - 2 1 16 - 2 6 1 27 1 - - 22 7

1% \*% 5% \*% 2% 3% 3% 1% 2% \*% 1% 2%

CFK F M

0 - Strongly Disagree 63 0 2 1 1 11 29 1 2 8 9 45 7 - 11 53 9

3% 1% 4% 2% 3% 2% 4% 1% 3% 4% 3% 3% 2% 5% 3% 2%

DK/Refuse 306 6 9 4 5 33 135 10 8 39 57 250 29 6 20 255 50

15% 15% 23% 14% 14% 7% 18% 13% 13% 18% 22% 19% 7% 12% 9% 16% 13%

F F F F F MO

NET: 8-10 652 14 9 7 12 206 248 20 17 54 66 352 168 20 112 534 118

33% 34% 24% 27% 34% 43% 32% 28% 26% 25% 25% 26% 42% 41% 51% 33% 31%

CDGHIJK L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CA Page 148

(Continued)

Banner 2

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 861 20 16 14 14 209 312 35 30 102 110 589 184 20 68 687 175

43% 49% 43% 51% 42% 44% 40% 49% 48% 47% 42% 44% 46% 40% 31% 42% 46%

O O

NET: 0-3 181 1 4 2 3 27 75 6 8 24 31 143 18 4 17 147 34

9% 2% 11% 7% 10% 6% 10% 9% 13% 11% 12% 11% 4% 8% 8% 9% 9%

B B BF B B BF M

Mean 6.46 6.92 6.09 6.46 6.41 6.95 6.42 6.38 6.05 5.96 6.08 6.11 6.94 7.04 7.35 6.46 6.45

CIJK CGIJK L L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CA Page 149

Banner 3

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 235 8 24 202 164 71 147 88 53 51 127 204 27

12% 8% 3% 20% 11% 13% 11% 14% 9% 16% 12% 12% 14%

C BC I

9 125 0 25 100 88 35 80 45 27 27 67 115 6

6% \*% 3% 10% 6% 7% 6% 7% 5% 8% 6% 7% 3%

B BC M

8 292 3 93 194 204 88 187 105 77 55 154 252 35

15% 3% 11% 20% 14% 17% 14% 17% 13% 17% 15% 14% 18%

B BC

7 238 3 120 115 187 49 176 62 78 43 115 211 25

12% 3% 14% 12% 13% 9% 13% 10% 13% 13% 11% 12% 13%

B B

6 162 5 99 54 120 40 112 50 48 19 93 141 19

8% 5% 11% 5% 8% 8% 8% 8% 8% 6% 9% 8% 10%

BD

5 399 25 245 123 289 110 278 121 121 62 210 352 39

20% 24% 28% 12% 20% 21% 20% 19% 21% 19% 20% 20% 20%

D D

4 61 - 37 24 43 18 45 16 16 6 40 57 4

3% 4% 2% 3% 3% 3% 3% 3% 2% 4% 3% 2%

3 45 6 29 7 38 7 34 11 20 6 19 42 3

2% 6% 3% 1% 3% 1% 3% 2% 3% 2% 2% 2% 1%

D D

2 44 9 27 8 34 10 30 14 14 7 24 38 5

2% 9% 3% 1% 2% 2% 2% 2% 2% 2% 2% 2% 3%

CD D

1 29 5 15 5 21 7 15 13 8 2 18 27 2

1% 4% 2% 1% 1% 1% 1% 2% 1% 1% 2% 2% 1%

0 - Strongly Disagree 63 21 30 9 49 13 42 21 8 17 35 53 5

3% 20% 3% 1% 3% 2% 3% 3% 1% 5% 3% 3% 3%

CD D I I

DK/Refuse 306 19 134 145 223 81 227 79 114 32 155 273 27

15% 18% 15% 15% 15% 15% 17% 13% 20% 10% 15% 15% 14%

H JK

NET: 8-10 652 11 141 495 456 195 413 238 158 134 348 571 69

33% 10% 16% 50% 31% 37% 30% 38% 27% 41% 33% 32% 35%

BC E G IK I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CA Page 150

(Continued)

Banner 3

Q3CA. Agree/Disagree: How the CRA decides who to audit is fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 4-7 861 33 500 316 640 217 612 249 264 130 458 761 87

43% 32% 57% 32% 44% 41% 45% 40% 45% 40% 43% 43% 44%

BD

NET: 0-3 181 41 101 29 143 38 121 60 49 32 96 160 15

9% 39% 12% 3% 10% 7% 9% 10% 8% 10% 9% 9% 8%

CD D

Mean 6.46 3.79 5.60 7.55 6.39 6.65 6.40 6.59 6.37 6.71 6.43 6.46 6.63

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CB Page 151

Banner 1

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 196 106 90 79 46 37 34 77 48 70 99 17 76 85 60 15 26

10% 11% 9% 14% 9% 7% 9% 14% 8% 8% 9% 10% 11% 19% 10% 6% 5%

FH JK PQR R

9 87 51 37 31 26 16 14 31 26 30 47 4 37 36 29 7 10

4% 5% 4% 6% 5% 3% 4% 6% 4% 4% 4% 2% 5% 8% 5% 3% 2%

QR R

8 242 114 128 79 56 49 58 80 90 72 130 10 102 63 95 33 38

12% 12% 12% 14% 11% 9% 15% 15% 15% 9% 12% 6% 15% 14% 16% 14% 8%

F F K K M M R R R

7 215 102 112 50 56 68 39 60 71 84 119 16 77 47 58 36 56

11% 11% 11% 9% 11% 12% 10% 11% 12% 10% 11% 10% 11% 10% 10% 16% 11%

6 181 99 82 48 44 62 27 44 67 67 100 21 58 35 58 18 43

9% 10% 8% 9% 9% 11% 7% 8% 11% 8% 9% 13% 8% 8% 10% 8% 9%

H

5 339 157 182 87 90 100 61 91 98 147 183 33 122 69 116 29 86

17% 16% 18% 16% 18% 18% 16% 17% 16% 17% 16% 20% 17% 15% 19% 13% 17%

4 121 57 64 18 32 41 30 26 38 57 63 14 43 22 34 12 38

6% 6% 6% 3% 6% 7% 8% 5% 6% 7% 6% 8% 6% 5% 6% 5% 8%

D D

3 122 64 57 36 29 36 19 22 34 65 80 11 31 14 32 10 49

6% 7% 6% 6% 6% 6% 5% 4% 6% 8% 7% 6% 4% 3% 5% 5% 10%

I N OPQ

2 114 41 73 31 28 36 17 23 25 64 69 10 35 14 20 19 49

6% 4% 7% 6% 6% 6% 5% 4% 4% 8% 6% 6% 5% 3% 3% 8% 10%

B IJ OP OP

1 69 33 36 18 15 23 13 13 24 33 45 5 20 11 14 14 21

3% 3% 3% 3% 3% 4% 3% 2% 4% 4% 4% 3% 3% 2% 2% 6% 4%

0 - Strongly Disagree 134 55 79 38 29 47 19 27 38 67 79 14 39 28 35 12 42

7% 6% 8% 7% 6% 8% 5% 5% 6% 8% 7% 8% 6% 6% 6% 5% 8%

H

DK/Refuse 180 90 90 39 44 47 50 42 52 85 99 13 61 33 49 23 40

9% 9% 9% 7% 9% 8% 13% 8% 8% 10% 9% 8% 9% 7% 8% 10% 8%

DF

NET: 8-10 525 271 254 189 128 102 106 189 164 172 276 30 215 184 184 55 73

26% 28% 25% 34% 26% 18% 28% 35% 27% 21% 25% 18% 31% 40% 31% 24% 15%

EF F F JK K LM PQR R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CB Page 152

(Continued)

Banner 1

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 855 415 440 203 221 270 156 221 274 354 465 84 300 173 267 95 223

43% 43% 43% 37% 45% 48% 41% 41% 45% 42% 42% 51% 43% 38% 44% 42% 45%

D DH

NET: 0-3 439 194 246 122 101 142 69 84 121 228 272 39 124 67 101 55 161

22% 20% 24% 22% 20% 25% 18% 16% 20% 27% 24% 23% 18% 15% 17% 24% 32%

H IJ N O OP

Mean 5.55 5.75 5.37 5.90 5.62 5.09 5.71 6.20 5.63 5.10 5.40 5.19 5.88 6.44 5.88 5.43 4.69

C F F F JK K LM PQR R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CB Page 153

Banner 2

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 196 3 3 3 3 49 95 8 4 9 19 107 38 6 45 166 30

10% 9% 7% 10% 8% 10% 12% 12% 7% 4% 7% 8% 9% 12% 21% 10% 8%

J JK LM

9 87 2 2 1 1 32 25 6 1 14 2 41 20 6 20 68 19

4% 6% 6% 5% 4% 7% 3% 9% 2% 6% 1% 3% 5% 13% 9% 4% 5%

GIK K IK K L

8 242 7 4 3 2 104 61 6 8 20 28 111 92 5 34 196 46

12% 18% 11% 10% 5% 22% 8% 8% 12% 9% 11% 8% 23% 10% 16% 12% 12%

EG DEGHIJK E E LN L

C

7 215 4 6 3 1 84 63 7 7 21 18 119 67 10 18 173 42

11% 9% 16% 11% 4% 18% 8% 10% 11% 10% 7% 9% 17% 21% 8% 11% 11%

EK BEGJK LO

6 181 3 2 2 4 57 65 6 5 10 27 105 56 3 17 142 39

9% 8% 4% 9% 11% 12% 8% 8% 8% 4% 10% 8% 14% 6% 8% 9% 10%

CJ LNO

5 339 10 4 5 7 65 137 16 15 34 46 254 59 6 21 279 60

17% 26% 10% 19% 20% 14% 18% 23% 23% 16% 18% 19% 15% 11% 9% 17% 16%

CF C C C O

4 121 2 3 - 4 16 51 3 7 12 24 103 12 1 4 99 22

6% 4% 9% 12% 3% 7% 4% 11% 5% 9% 8% 3% 2% 2% 6% 6%

FH F F F MO

3 122 1 4 1 3 16 46 3 4 23 20 96 17 - 9 94 27

6% 2% 9% 5% 9% 3% 6% 4% 6% 11% 8% 7% 4% 4% 6% 7%

BF M

2 114 2 5 1 4 10 43 4 4 19 22 103 8 0 3 91 23

6% 4% 12% 5% 11% 2% 6% 6% 6% 9% 8% 8% 2% \*% 1% 6% 6%

BF F F F F MNO

1 69 2 1 1 2 5 37 1 3 11 6 59 5 2 4 57 12

3% 5% 3% 5% 5% 1% 5% 1% 5% 5% 2% 4% 1% 3% 2% 4% 3%

F F F MO

0 - Strongly Disagree 134 1 2 2 2 17 57 6 4 24 19 107 8 6 14 112 22

7% 4% 6% 7% 5% 4% 7% 8% 6% 11% 7% 8% 2% 12% 6% 7% 6%

F BF M M

DK/Refuse 180 2 3 4 3 19 91 5 1 21 32 129 17 5 29 145 35

9% 6% 7% 14% 7% 4% 12% 7% 2% 10% 12% 10% 4% 10% 14% 9% 9%

FI FI FI FI M M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CB Page 154

(Continued)

Banner 2

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 8-10 525 13 9 7 5 185 181 20 13 43 49 259 150 17 98 430 95

26% 33% 24% 25% 16% 39% 23% 28% 21% 19% 18% 19% 38% 35% 45% 26% 25%

EJK CDEGIJK L L L

NET: 4-7 855 19 15 10 16 222 315 31 33 77 116 580 194 20 60 693 162

43% 47% 39% 39% 47% 47% 41% 44% 53% 35% 44% 44% 49% 40% 28% 43% 43%

J GJ O O

NET: 0-3 439 6 12 6 10 48 184 14 15 78 67 365 38 8 29 355 84

22% 15% 30% 22% 30% 10% 24% 20% 24% 36% 25% 27% 9% 16% 13% 22% 22%

BF F BF F F BDFGH F MNO

Mean 5.55 5.95 5.24 5.63 4.75 6.60 5.35 5.74 5.15 4.64 5.01 5.00 6.58 6.23 6.84 5.56 5.54

EJK J DEGHIJK J EJ L L L

BC

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CB Page 155

Banner 3

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 196 2 18 175 136 58 123 72 40 49 104 166 25

10% 2% 2% 18% 9% 11% 9% 12% 7% 15% 10% 9% 13%

BC IK

9 87 1 17 70 69 19 51 37 18 25 41 74 11

4% 1% 2% 7% 5% 3% 4% 6% 3% 8% 4% 4% 5%

BC IK

8 242 - 85 154 169 72 145 96 65 52 122 208 31

12% 10% 16% 12% 14% 11% 15% 11% 16% 12% 12% 16%

C G

7 215 1 98 115 151 62 145 69 58 34 119 200 12

11% 1% 11% 12% 10% 12% 11% 11% 10% 10% 11% 11% 6%

B B M

6 181 4 92 81 138 40 132 48 50 25 104 165 14

9% 3% 10% 8% 9% 8% 10% 8% 9% 8% 10% 9% 7%

B B

5 339 10 193 128 257 82 239 100 103 55 176 298 33

17% 10% 22% 13% 18% 15% 17% 16% 18% 17% 17% 17% 17%

BD

4 121 7 71 43 86 36 81 40 41 13 67 112 8

6% 7% 8% 4% 6% 7% 6% 6% 7% 4% 6% 6% 4%

D

3 122 15 60 46 92 30 96 25 35 18 67 112 7

6% 15% 7% 5% 6% 6% 7% 4% 6% 5% 6% 6% 4%

CD H

2 114 16 65 29 85 30 89 26 45 13 54 100 11

6% 15% 7% 3% 6% 6% 6% 4% 8% 4% 5% 6% 5%

CD D

1 69 10 45 10 48 21 47 22 25 4 39 63 5

3% 10% 5% 1% 3% 4% 3% 4% 4% 1% 4% 4% 2%

D D J J

0 - Strongly Disagree 134 29 75 28 108 26 104 31 37 22 73 115 15

7% 28% 9% 3% 7% 5% 8% 5% 6% 7% 7% 7% 7%

CD D H

DK/Refuse 180 8 57 107 123 56 122 59 67 19 91 151 26

9% 8% 6% 11% 8% 11% 9% 9% 11% 6% 9% 9% 13%

C J

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CB Page 156

(Continued)

Banner 3

Q3CB. Agree/Disagree: The CRA does a good job of explaining to Canadians how much money is collected through the CRA's audits.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 525 4 120 398 375 149 319 205 123 126 267 448 66

26% 3% 14% 40% 26% 28% 23% 33% 21% 38% 25% 25% 34%

B BC G IK L

NET: 4-7 855 22 454 366 632 219 597 257 252 128 466 775 68

43% 21% 52% 37% 43% 41% 44% 41% 43% 39% 44% 44% 34%

BD B M

NET: 0-3 439 70 246 114 333 106 335 104 142 56 234 391 37

22% 68% 28% 12% 23% 20% 24% 17% 24% 17% 22% 22% 19%

CD D H J

Mean 5.55 2.39 4.70 6.73 5.49 5.73 5.34 6.01 5.20 6.24 5.52 5.53 5.88

B BC G IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CC Page 157

Banner 1

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 347 171 176 122 82 72 71 116 92 139 180 29 132 121 106 32 64

17% 18% 17% 22% 17% 13% 19% 22% 15% 17% 16% 17% 19% 26% 18% 14% 13%

F F JK PQR

9 161 77 85 41 52 43 26 32 64 66 92 11 58 34 57 20 38

8% 8% 8% 7% 10% 8% 7% 6% 10% 8% 8% 7% 8% 7% 9% 9% 8%

H I

8 447 219 227 127 93 120 106 131 134 180 235 28 181 105 142 54 108

22% 23% 22% 23% 19% 21% 28% 24% 22% 21% 21% 17% 26% 23% 24% 24% 22%

EF LM

7 352 178 174 86 102 112 52 91 118 143 213 16 116 62 113 34 105

18% 18% 17% 15% 21% 20% 14% 17% 19% 17% 19% 10% 17% 14% 19% 15% 21%

H H M M O O

6 183 90 93 49 50 56 26 45 60 75 97 27 59 37 52 15 60

9% 9% 9% 9% 10% 10% 7% 8% 10% 9% 9% 16% 8% 8% 9% 7% 12%

LN Q

5 245 111 135 66 48 70 57 59 78 103 148 15 80 48 75 41 50

12% 11% 13% 12% 10% 13% 15% 11% 13% 12% 13% 9% 11% 11% 13% 18% 10%

E OR

4 44 24 21 12 14 11 7 12 16 15 25 9 11 12 9 2 15

2% 2% 2% 2% 3% 2% 2% 2% 3% 2% 2% 5% 2% 3% 2% 1% 3%

N

3 40 15 25 11 8 13 8 11 10 18 21 6 13 10 12 2 11

2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 3% 2% 2% 2% 1% 2%

2 31 15 16 10 6 12 3 8 2 21 18 5 9 4 8 7 9

2% 2% 2% 2% 1% 2% 1% 1% \*% 3% 2% 3% 1% 1% 1% 3% 2%

J

1 10 6 3 2 0 5 2 3 5 2 6 1 2 2 0 5 2

\*% 1% \*% \*% \*% 1% 1% \*% 1% \*% 1% \*% \*% \*% \*% 2% \*%

P

0 - Strongly Disagree 38 16 22 3 11 16 7 9 10 19 23 2 11 7 6 2 9

2% 2% 2% 1% 2% 3% 2% 2% 2% 2% 2% 1% 2% 2% 1% 1% 2%

D

DK/Refuse 101 47 53 26 27 30 16 21 21 59 55 18 27 16 20 12 27

5% 5% 5% 5% 6% 5% 4% 4% 3% 7% 5% 11% 4% 3% 3% 5% 5%

IJ LN

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CC Page 158

(Continued)

Banner 1

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 955 466 488 289 227 235 202 279 290 385 507 69 371 259 305 106 210

48% 48% 47% 52% 46% 42% 53% 52% 47% 46% 46% 41% 53% 57% 51% 47% 42%

F EF LM QR R

NET: 4-7 825 403 423 213 215 249 142 207 273 336 483 66 266 160 249 92 230

41% 42% 41% 38% 43% 44% 37% 39% 45% 40% 43% 40% 38% 35% 41% 41% 46%

H N O

NET: 0-3 119 53 66 26 25 46 20 31 28 60 68 13 35 23 26 17 31

6% 5% 6% 5% 5% 8% 5% 6% 5% 7% 6% 8% 5% 5% 4% 7% 6%

D

Mean 7.19 7.23 7.15 7.43 7.24 6.88 7.27 7.35 7.20 7.10 7.11 6.93 7.38 7.56 7.36 6.98 7.02

F F F LM QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CC Page 159

Banner 2

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 347 8 7 5 8 81 156 15 7 21 39 210 62 10 65 293 54

17% 19% 19% 19% 23% 17% 20% 21% 11% 10% 15% 16% 16% 20% 30% 18% 14%

IJ J IJ J LM

9 161 2 2 2 2 51 50 4 7 22 18 94 43 2 22 133 28

8% 6% 5% 9% 6% 11% 7% 6% 11% 10% 7% 7% 11% 4% 10% 8% 7%

CG L

8 447 13 6 6 6 131 154 17 13 45 56 267 108 17 55 349 98

22% 31% 17% 21% 17% 28% 20% 24% 21% 20% 21% 20% 27% 33% 25% 21% 26%

CEG CEG L

7 352 6 7 5 9 86 142 9 17 28 44 246 83 6 18 278 74

18% 16% 17% 18% 26% 18% 18% 12% 27% 13% 17% 18% 21% 12% 8% 17% 20%

HJ HJ O O

6 183 4 4 2 2 41 76 3 4 25 22 125 34 5 19 158 25

9% 9% 10% 9% 5% 9% 10% 5% 7% 11% 8% 9% 9% 11% 9% 10% 7%

5 245 4 6 3 5 44 87 13 5 39 40 187 45 2 12 197 49

12% 10% 16% 11% 15% 9% 11% 18% 8% 18% 15% 14% 11% 3% 6% 12% 13%

F FI NO NO

4 44 0 1 1 1 11 10 3 4 7 7 31 7 4 3 36 8

2% 1% 3% 3% 2% 2% 1% 5% 6% 3% 3% 2% 2% 7% 1% 2% 2%

3 40 0 1 - 0 9 15 2 1 5 6 24 5 2 8 33 6

2% \*% 2% 1% 2% 2% 3% 1% 2% 2% 2% 1% 4% 4% 2% 2%

2 31 1 1 0 0 4 13 1 2 5 4 29 1 0 1 26 6

2% 3% 2% 1% 1% 1% 2% 2% 2% 2% 2% 2% \*% \*% 1% 2% 1%

M

1 10 0 0 0 - - 6 - - 1 2 8 0 - 1 8 2

\*% 1% 1% 1% 1% 1% 1% 1% \*% 1% \*% 1%

0 - Strongly Disagree 38 0 1 1 1 6 13 1 2 8 5 30 4 - 5 28 10

2% 1% 2% 2% 3% 1% 2% 2% 3% 4% 2% 2% 1% 2% 2% 3%

DK/Refuse 101 1 3 1 1 11 48 1 2 12 21 83 7 2 9 85 16

5% 3% 6% 5% 2% 2% 6% 2% 2% 6% 8% 6% 2% 4% 4% 5% 4%

EF EF M

NET: 8-10 955 23 16 13 16 263 360 37 27 88 113 571 213 29 142 775 180

48% 56% 41% 50% 47% 55% 47% 52% 43% 40% 43% 43% 53% 58% 65% 48% 48%

J CGIJK L LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CC Page 160

(Continued)

Banner 2

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 825 14 18 11 16 181 315 28 30 99 113 588 169 17 51 669 157

41% 36% 46% 41% 47% 38% 41% 40% 47% 45% 43% 44% 42% 34% 24% 41% 42%

O O

NET: 0-3 119 2 3 1 2 19 47 4 5 20 17 91 11 2 16 95 24

6% 5% 7% 5% 4% 4% 6% 6% 7% 9% 7% 7% 3% 4% 7% 6% 6%

M

Mean 7.19 7.43 6.98 7.31 7.33 7.47 7.27 7.14 6.96 6.59 6.97 7.00 7.45 7.46 7.77 7.21 7.08

J J J IJK J L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CC Page 161

Banner 3

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 347 6 41 300 246 100 232 115 85 69 185 299 39

17% 6% 5% 30% 17% 19% 17% 18% 15% 21% 18% 17% 20%

BC I

9 161 2 41 114 121 38 112 50 52 26 78 143 14

8% 2% 5% 12% 8% 7% 8% 8% 9% 8% 7% 8% 7%

BC

8 447 11 147 281 314 130 291 155 126 82 230 389 47

22% 11% 17% 29% 22% 25% 21% 25% 22% 25% 22% 22% 24%

BC

7 352 6 208 134 261 91 249 103 126 57 165 309 39

18% 6% 24% 14% 18% 17% 18% 16% 22% 17% 16% 17% 20%

BD B K

6 183 5 135 43 145 37 137 47 48 31 101 163 14

9% 5% 15% 4% 10% 7% 10% 7% 8% 10% 10% 9% 7%

BD

5 245 22 179 41 174 71 161 84 72 33 139 222 22

12% 21% 20% 4% 12% 13% 12% 13% 12% 10% 13% 13% 11%

D D

4 44 8 29 8 34 10 34 10 10 2 32 43 1

2% 7% 3% 1% 2% 2% 2% 2% 2% 1% 3% 2% \*%

D D J M

3 40 8 26 5 33 7 31 9 4 5 31 36 4

2% 8% 3% \*% 2% 1% 2% 1% 1% 2% 3% 2% 2%

D D I

2 31 9 18 1 24 7 23 8 8 5 18 29 2

2% 9% 2% \*% 2% 1% 2% 1% 1% 2% 2% 2% 1%

CD D

1 10 4 6 0 7 3 7 2 1 2 7 8 0

\*% 3% 1% \*% \*% \*% 1% \*% \*% 1% 1% \*% \*%

0 - Strongly Disagree 38 21 11 5 32 5 25 14 13 5 21 31 7

2% 20% 1% 1% 2% 1% 2% 2% 2% 2% 2% 2% 3%

CD

DK/Refuse 101 3 35 53 70 31 73 28 40 10 50 91 8

5% 3% 4% 5% 5% 6% 5% 5% 7% 3% 5% 5% 4%

J

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CC Page 162

(Continued)

Banner 3

Q3CC. Agree/Disagree: The CRA's requests for clarifications or supporting documentation when they review your return are fair.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 955 19 229 695 681 269 634 319 264 177 494 832 100

48% 18% 26% 71% 47% 51% 46% 51% 45% 54% 47% 47% 51%

BC I

NET: 4-7 825 40 550 226 615 208 581 244 256 123 438 738 76

41% 39% 63% 23% 42% 39% 42% 39% 44% 38% 41% 42% 39%

D BD

NET: 0-3 119 41 61 12 97 22 86 34 26 18 76 104 13

6% 40% 7% 1% 7% 4% 6% 5% 4% 5% 7% 6% 6%

CD D I

Mean 7.19 4.17 6.36 8.28 7.13 7.37 7.15 7.28 7.21 7.45 7.07 7.17 7.31

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CD Page 163

Banner 1

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 334 174 160 108 88 72 65 121 89 123 169 30 131 123 113 22 53

17% 18% 15% 20% 18% 13% 17% 22% 15% 15% 15% 18% 19% 27% 19% 10% 11%

F F JK PQR QR

9 139 64 75 44 27 30 38 39 51 50 66 5 66 38 45 22 18

7% 7% 7% 8% 5% 5% 10% 7% 8% 6% 6% 3% 9% 8% 7% 10% 4%

EF LM R R R

8 317 156 161 93 78 79 65 86 103 129 158 18 136 78 108 28 66

16% 16% 16% 17% 16% 14% 17% 16% 17% 15% 14% 11% 19% 17% 18% 12% 13%

LM

7 244 114 131 73 38 84 48 69 76 99 137 15 90 57 81 33 55

12% 12% 13% 13% 8% 15% 13% 13% 12% 12% 12% 9% 13% 13% 13% 14% 11%

E E E

6 180 76 103 48 44 59 29 34 70 75 112 16 49 31 54 26 55

9% 8% 10% 9% 9% 11% 8% 6% 11% 9% 10% 10% 7% 7% 9% 11% 11%

I N O

5 239 107 132 45 67 76 50 69 63 103 142 20 75 41 69 26 69

12% 11% 13% 8% 13% 13% 13% 13% 10% 12% 13% 12% 11% 9% 11% 11% 14%

D D D

4 120 63 57 26 27 46 21 26 33 60 63 14 43 17 33 14 44

6% 7% 6% 5% 6% 8% 5% 5% 5% 7% 6% 8% 6% 4% 6% 6% 9%

O

3 109 47 62 38 28 22 20 34 31 42 64 10 36 26 26 9 27

5% 5% 6% 7% 6% 4% 5% 6% 5% 5% 6% 6% 5% 6% 4% 4% 5%

2 91 48 43 26 23 25 17 19 25 48 64 5 22 10 21 22 33

5% 5% 4% 5% 5% 4% 4% 4% 4% 6% 6% 3% 3% 2% 3% 10% 7%

N OP O

1 69 29 40 20 18 24 8 14 24 31 46 12 12 8 11 13 25

3% 3% 4% 4% 4% 4% 2% 3% 4% 4% 4% 7% 2% 2% 2% 6% 5%

H N N OP

0 - Strongly Disagree 119 69 50 23 43 38 11 22 37 57 71 15 30 18 30 11 44

6% 7% 5% 4% 9% 7% 3% 4% 6% 7% 6% 9% 4% 4% 5% 5% 9%

DH H OP

DK/Refuse 39 22 17 8 14 6 10 5 10 24 20 8 10 11 9 2 9

2% 2% 2% 1% 3% 1% 3% 1% 2% 3% 2% 5% 1% 2% 1% 1% 2%

I

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CD Page 164

(Continued)

Banner 1

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 8-10 790 394 396 246 193 181 168 246 242 302 394 53 334 238 266 73 137

40% 41% 38% 44% 39% 32% 44% 46% 40% 36% 35% 32% 48% 52% 44% 32% 28%

F F F K LM PQR QR

NET: 4-7 783 360 423 192 176 265 147 197 242 337 454 64 257 147 237 99 223

39% 37% 41% 35% 36% 47% 39% 37% 40% 40% 41% 38% 37% 32% 40% 43% 45%

DEH O O O

NET: 0-3 388 193 195 108 112 109 55 89 118 177 245 41 99 63 88 55 129

19% 20% 19% 19% 23% 19% 14% 17% 19% 21% 22% 25% 14% 14% 15% 24% 26%

H H N N OP OP

Mean 6.21 6.20 6.21 6.49 5.96 5.89 6.62 6.64 6.20 5.96 5.96 5.65 6.71 7.06 6.60 5.76 5.38

EF EF JK LM PQR QR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CD Page 165

Banner 2

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 334 12 5 5 4 71 155 12 7 30 33 210 53 9 62 280 53

17% 30% 12% 19% 13% 15% 20% 16% 11% 14% 13% 16% 13% 19% 29% 17% 14%

CEFHIJK FIK LM

9 139 1 2 1 1 33 55 4 5 15 22 81 28 4 26 112 28

7% 2% 6% 4% 3% 7% 7% 6% 8% 7% 8% 6% 7% 9% 12% 7% 7%

B B B L

8 317 9 8 3 4 88 119 8 14 27 36 182 73 11 50 250 67

16% 22% 20% 12% 13% 19% 15% 12% 23% 13% 14% 14% 18% 22% 23% 15% 18%

L

7 244 3 6 4 6 54 95 13 8 24 31 174 44 8 19 198 46

12% 7% 16% 15% 18% 11% 12% 18% 13% 11% 12% 13% 11% 16% 9% 12% 12%

B B

6 180 5 1 2 3 48 56 2 5 22 36 115 47 4 13 149 30

9% 12% 2% 8% 7% 10% 7% 3% 8% 10% 14% 9% 12% 7% 6% 9% 8%

CH CH C CH CGH O

5 239 2 6 5 7 58 79 11 7 32 31 164 54 7 14 187 51

12% 5% 17% 18% 22% 12% 10% 16% 11% 15% 12% 12% 13% 13% 7% 12% 14%

B B BFGI B B B O O

4 120 3 1 1 3 21 46 7 6 21 10 95 21 1 4 101 19

6% 7% 2% 4% 10% 5% 6% 11% 10% 10% 4% 7% 5% 2% 2% 6% 5%

C C O O

3 109 3 2 1 2 29 37 3 2 10 22 80 20 2 8 85 24

5% 7% 5% 2% 5% 6% 5% 4% 3% 5% 8% 6% 5% 3% 3% 5% 6%

D

2 91 0 2 1 2 14 45 2 3 14 7 72 14 1 4 75 16

5% 1% 4% 4% 6% 3% 6% 3% 5% 6% 3% 5% 4% 2% 2% 5% 4%

BF O

1 69 1 - 1 0 17 31 4 - 5 9 47 18 1 4 58 11

3% 3% 5% 1% 4% 4% 6% 2% 3% 4% 4% 2% 2% 4% 3%

0 - Strongly Disagree 119 1 5 2 1 30 37 4 4 13 21 87 22 2 8 97 21

6% 2% 12% 9% 3% 6% 5% 6% 6% 6% 8% 6% 6% 4% 4% 6% 6%

BEG B B B

DK/Refuse 39 1 1 - 0 8 18 - 1 4 7 26 7 1 5 31 8

2% 2% 3% \*% 2% 2% 1% 2% 2% 2% 2% 2% 2% 2% 2%

NET: 8-10 790 22 15 9 10 193 328 24 26 72 91 474 153 25 139 642 148

40% 54% 38% 34% 28% 41% 43% 34% 42% 33% 34% 36% 38% 49% 64% 40% 39%

CDEFHJK E EJ LM

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CD Page 166

(Continued)

Banner 2

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 783 13 15 12 19 182 275 34 27 99 108 548 166 19 50 636 147

39% 32% 38% 45% 57% 38% 36% 47% 42% 45% 41% 41% 42% 38% 23% 39% 39%

BCFGK BG O O

NET: 0-3 388 5 8 5 5 91 149 14 9 43 59 286 74 5 23 315 73

19% 13% 21% 21% 14% 19% 19% 19% 15% 20% 22% 21% 18% 11% 11% 19% 19%

NO O

Mean 6.21 7.10 5.96 5.95 6.01 6.22 6.37 5.96 6.27 5.89 5.95 5.99 6.13 6.94 7.51 6.21 6.17

DEFGHJK L LM

C

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CD Page 167

Banner 3

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 334 12 51 268 231 101 214 120 80 68 175 277 42

17% 12% 6% 27% 16% 19% 16% 19% 14% 21% 17% 16% 21%

BC I

9 139 2 42 96 99 38 87 53 33 24 79 118 17

7% 2% 5% 10% 7% 7% 6% 8% 6% 7% 7% 7% 9%

BC

8 317 6 121 187 225 91 217 99 96 61 154 277 32

16% 6% 14% 19% 15% 17% 16% 16% 16% 19% 15% 16% 16%

B BC

7 244 8 125 106 192 53 159 85 70 41 133 217 27

12% 8% 14% 11% 13% 10% 12% 14% 12% 13% 13% 12% 14%

B

6 180 3 101 73 135 44 125 55 58 19 103 164 16

9% 3% 11% 7% 9% 8% 9% 9% 10% 6% 10% 9% 8%

BD B J J

5 239 10 126 94 181 57 167 72 68 42 126 214 21

12% 10% 14% 10% 12% 11% 12% 12% 12% 13% 12% 12% 11%

D

4 120 7 79 34 90 31 90 30 44 21 55 114 6

6% 6% 9% 3% 6% 6% 7% 5% 8% 6% 5% 6% 3%

D

3 109 5 65 38 74 33 83 26 30 22 55 97 9

5% 5% 7% 4% 5% 6% 6% 4% 5% 7% 5% 6% 5%

D

2 91 8 55 26 72 19 71 20 34 3 51 81 8

5% 8% 6% 3% 5% 4% 5% 3% 6% 1% 5% 5% 4%

D J J

1 69 8 42 16 52 18 50 20 24 3 42 66 3

3% 8% 5% 2% 4% 3% 4% 3% 4% 1% 4% 4% 2%

D D J J M

0 - Strongly Disagree 119 31 53 32 82 37 83 35 35 19 65 104 12

6% 30% 6% 3% 6% 7% 6% 6% 6% 6% 6% 6% 6%

CD D

DK/Refuse 39 3 18 15 30 8 27 12 14 4 21 35 3

2% 2% 2% 2% 2% 2% 2% 2% 2% 1% 2% 2% 2%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CD Page 168

(Continued)

Banner 3

Q3CD. Agree/Disagree: If you overlooked some credits, you are confident the CRA will bring it to your attention when they review your return.

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 8-10 790 20 214 551 555 231 518 271 209 152 408 672 91

40% 19% 24% 56% 38% 44% 38% 43% 36% 46% 39% 38% 46%

BC G IK

NET: 4-7 783 28 430 308 597 185 540 242 240 123 417 710 70

39% 27% 49% 31% 41% 35% 39% 39% 41% 38% 39% 40% 36%

BD F

NET: 0-3 388 52 215 112 280 106 287 101 123 48 212 348 32

19% 51% 24% 11% 19% 20% 21% 16% 21% 15% 20% 20% 16%

CD D H J J

Mean 6.21 3.77 5.39 7.22 6.17 6.29 6.06 6.52 5.94 6.64 6.17 6.13 6.67

B BC G IK L

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CE Page 169

Banner 1

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

10 - Strongly Agree 752 334 418 216 201 196 134 216 219 314 430 60 249 193 212 86 189

38% 34% 41% 39% 41% 35% 35% 40% 36% 37% 39% 36% 36% 42% 35% 38% 38%

B

9 283 143 140 65 82 78 58 72 96 115 159 18 105 48 97 40 74

14% 15% 14% 12% 17% 14% 15% 13% 16% 14% 14% 11% 15% 11% 16% 18% 15%

O O

8 405 216 190 92 97 120 93 97 131 176 220 19 165 74 141 40 106

20% 22% 18% 17% 20% 21% 25% 18% 21% 21% 20% 12% 24% 16% 23% 17% 21%

D M M O

7 217 102 115 55 41 81 40 67 63 86 105 32 77 51 58 29 50

11% 11% 11% 10% 8% 14% 10% 13% 10% 10% 9% 19% 11% 11% 10% 13% 10%

E LN

6 92 50 42 36 23 18 14 28 32 28 53 11 28 27 26 10 18

5% 5% 4% 6% 5% 3% 4% 5% 5% 3% 5% 6% 4% 6% 4% 4% 4%

5 118 57 60 38 31 31 16 30 38 49 68 15 36 23 40 9 30

6% 6% 6% 7% 6% 5% 4% 6% 6% 6% 6% 9% 5% 5% 7% 4% 6%

4 25 12 13 10 3 5 6 7 5 13 15 1 9 7 4 5 6

1% 1% 1% 2% 1% 1% 2% 1% 1% 2% 1% 1% 1% 2% 1% 2% 1%

3 16 5 12 7 2 4 4 1 4 11 9 3 4 6 1 - 5

1% \*% 1% 1% \*% 1% 1% \*% 1% 1% 1% 2% 1% 1% \*% 1%

I P

2 21 16 5 7 6 6 3 5 7 9 14 2 5 5 3 5 7

1% 2% \*% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 2% 1%

C

1 16 8 9 6 4 2 4 3 5 8 11 1 4 7 2 2 4

1% 1% 1% 1% 1% \*% 1% \*% 1% 1% 1% 1% 1% 2% \*% 1% 1%

0 - Strongly Disagree 28 12 15 9 1 16 2 8 8 12 13 3 9 6 8 0 6

1% 1% 1% 2% \*% 3% 1% 1% 1% 1% 1% 2% 1% 1% 1% \*% 1%

EH

DK/Refuse 26 15 11 12 4 4 6 4 4 18 17 0 8 10 8 2 4

1% 2% 1% 2% 1% 1% 2% 1% 1% 2% 1% \*% 1% 2% 1% 1% 1%

IJ

NET: 8-10 1440 693 747 373 380 395 286 384 446 604 809 97 520 316 450 166 370

72% 71% 73% 67% 77% 70% 75% 72% 73% 72% 73% 58% 74% 69% 75% 73% 74%

DF D M M

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CE Page 170

(Continued)

Banner 1

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 4-7 452 221 231 140 98 134 76 133 137 177 241 59 149 109 127 53 103

23% 23% 22% 25% 20% 24% 20% 25% 22% 21% 22% 35% 21% 24% 21% 23% 21%

LN

NET: 0-3 81 40 41 29 12 28 13 16 24 41 46 10 23 24 15 8 21

4% 4% 4% 5% 2% 5% 3% 3% 4% 5% 4% 6% 3% 5% 2% 3% 4%

E

Mean 8.20 8.13 8.27 8.05 8.44 8.08 8.28 8.27 8.19 8.16 8.22 7.82 8.25 8.17 8.29 8.30 8.23

DF M

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CE Page 171

Banner 2

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

10 - Strongly Agree 752 20 14 13 14 156 319 27 17 83 89 545 120 19 68 617 135

38% 51% 37% 48% 41% 33% 41% 38% 28% 38% 34% 41% 30% 38% 31% 38% 36%

FIK FIK FI MO

9 283 4 4 2 4 65 118 12 11 30 33 187 57 4 34 227 56

14% 10% 10% 8% 11% 14% 15% 17% 17% 14% 12% 14% 14% 9% 16% 14% 15%

D

8 405 8 7 4 7 97 147 12 19 50 54 251 88 12 54 336 69

20% 20% 19% 16% 20% 20% 19% 17% 29% 23% 20% 19% 22% 24% 25% 21% 18%

D

7 217 2 6 3 5 66 69 9 6 24 27 137 63 4 13 163 54

11% 5% 15% 13% 16% 14% 9% 12% 10% 11% 10% 10% 16% 8% 6% 10% 14%

B B BG LO P

6 92 1 2 1 2 29 20 2 4 13 17 51 21 3 17 72 19

5% 3% 6% 3% 6% 6% 3% 3% 6% 6% 7% 4% 5% 6% 8% 4% 5%

G

5 118 1 3 1 0 36 35 5 3 9 25 69 33 5 11 99 19

6% 3% 7% 2% 1% 8% 4% 8% 5% 4% 10% 5% 8% 11% 5% 6% 5%

E BDE E BDEG

4 25 1 1 0 1 10 8 1 1 - 2 14 9 - 2 17 8

1% 3% 2% 1% 2% 2% 1% 1% 2% 1% 1% 2% 1% 1% 2%

3 16 - - 1 - 2 13 0 - - 1 10 - - 6 14 2

1% 2% \*% 2% 1% \*% 1% 3% 1% 1%

F

2 21 - 0 - 0 3 12 - 1 4 - 18 2 - 1 17 4

1% 1% 1% 1% 2% 2% 2% 1% \*% 1% 1% 1%

1 16 1 1 0 - 1 7 1 - 1 5 10 1 - 5 13 3

1% 2% 2% 1% \*% 1% 1% \*% 2% 1% \*% 2% 1% 1%

0 - Strongly Disagree 28 0 - 1 1 4 13 1 0 3 4 20 - 2 6 25 2

1% 1% 3% 2% 1% 2% 1% 1% 1% 2% 1% 3% 3% 2% 1%

DK/Refuse 26 1 1 0 - 5 9 1 0 2 6 21 5 - 0 23 4

1% 3% 2% 2% 1% 1% 2% 1% 1% 2% 2% 1% \*% 1% 1%

NET: 8-10 1440 33 25 19 25 318 584 51 47 163 175 984 266 36 155 1180 261

72% 81% 66% 72% 72% 67% 76% 71% 74% 75% 67% 74% 66% 72% 72% 73% 69%

CFK FK M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CE Page 172

(Continued)

Banner 2

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 452 6 11 5 8 140 132 17 14 46 72 271 126 12 43 352 100

23% 14% 29% 20% 24% 30% 17% 24% 23% 21% 27% 20% 31% 25% 20% 22% 27%

BG BDGJ BG LO

NET: 0-3 81 1 1 2 1 10 44 2 2 7 10 58 3 2 18 69 12

4% 3% 3% 6% 4% 2% 6% 3% 3% 3% 4% 4% 1% 3% 8% 4% 3%

F M M

Mean 8.20 8.61 8.09 8.29 8.31 8.08 8.29 8.28 8.11 8.31 7.96 8.30 8.09 8.05 7.83 8.20 8.18

FK O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CE Page 173

Banner 3

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

10 - Strongly Agree 752 49 226 467 551 199 525 227 219 120 402 668 72

38% 48% 26% 47% 38% 37% 38% 36% 37% 36% 38% 38% 36%

C C

9 283 5 115 159 208 75 194 89 88 39 151 255 23

14% 5% 13% 16% 14% 14% 14% 14% 15% 12% 14% 14% 12%

B B

8 405 16 192 191 294 111 260 143 110 76 213 349 50

20% 15% 22% 19% 20% 21% 19% 23% 19% 23% 20% 20% 25%

7 217 7 125 80 161 56 145 72 77 31 106 195 19

11% 7% 14% 8% 11% 11% 11% 12% 13% 9% 10% 11% 10%

BD

6 92 3 67 22 58 32 58 34 23 16 50 79 10

5% 3% 8% 2% 4% 6% 4% 5% 4% 5% 5% 4% 5%

BD

5 118 4 78 32 89 29 91 27 28 24 66 108 9

6% 4% 9% 3% 6% 6% 7% 4% 5% 7% 6% 6% 4%

BD

4 25 0 16 9 17 8 17 7 10 5 10 21 4

1% \*% 2% 1% 1% 1% 1% 1% 2% 1% 1% 1% 2%

3 16 1 9 5 12 4 14 2 2 4 10 16 -

1% 1% 1% 1% 1% 1% 1% \*% \*% 1% 1% 1%

2 21 3 16 2 19 3 17 4 6 3 12 19 2

1% 3% 2% \*% 1% \*% 1% 1% 1% 1% 1% 1% 1%

D

1 16 4 11 1 8 8 8 8 2 1 13 16 0

1% 4% 1% \*% 1% 2% 1% 1% \*% \*% 1% 1% \*%

D D

0 - Strongly Disagree 28 9 10 7 26 1 23 5 6 7 15 17 6

1% 9% 1% 1% 2% \*% 2% 1% 1% 2% 1% 1% 3%

CD F

DK/Refuse 26 1 10 12 20 6 20 6 14 3 9 24 2

1% 1% 1% 1% 1% 1% 1% 1% 2% 1% 1% 1% 1%

K

NET: 8-10 1440 70 533 817 1053 384 979 460 417 234 767 1271 145

72% 67% 61% 83% 72% 72% 71% 74% 71% 71% 73% 72% 73%

BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q3CE Page 174

(Continued)

Banner 3

Q3CE. Aaree/Disagree: If you overlooked something in your return and you owe the CRA more money than expected, you are confident the CRA will bring it to your attention

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 4-7 452 15 286 142 325 125 311 141 138 75 231 402 42

23% 14% 33% 14% 22% 24% 23% 23% 24% 23% 22% 23% 21%

BD

NET: 0-3 81 18 47 15 64 16 62 19 15 16 50 67 8

4% 17% 5% 2% 4% 3% 5% 3% 3% 5% 5% 4% 4%

CD D I

Mean 8.20 7.50 7.66 8.76 8.18 8.26 8.17 8.27 8.31 8.06 8.17 8.23 8.13

BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q4 Page 175

Banner 1

Q4. Which of the following categories best describes your current employment status?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Working full-time, that is, 35 or more 942 508 434 307 339 273 21 184 301 454 942 - - 106 283 134 340

hours per week 47% 52% 42% 55% 69% 49% 6% 34% 49% 54% 85% 23% 47% 59% 68%

C H DFH H I I O OP OPQ

Working part-time, that is, less than 171 50 120 59 50 48 14 38 67 64 171 - - 35 52 23 40

35 hours per week 9% 5% 12% 11% 10% 9% 4% 7% 11% 8% 15% 8% 9% 10% 8%

B H H H I

Self-employed 167 100 67 40 43 64 18 51 52 61 - 167 - 43 41 16 50

8% 10% 6% 7% 9% 11% 5% 10% 9% 7% 100% 9% 7% 7% 10%

C H DH

Unemployed, but looking for work 83 45 37 35 25 19 3 28 27 28 - - 83 36 24 9 6

4% 5% 4% 6% 5% 3% 1% 5% 4% 3% 12% 8% 4% 4% 1%

H H H PR R

A student attending school full-time 100 50 50 88 7 4 - 33 14 53 - - 100 48 28 12 3

5% 5% 5% 16% 1% 1% 6% 2% 6% 14% 10% 5% 5% 1%

EF J J PQR R R

Retired 433 186 247 2 - 110 317 155 125 146 - - 433 148 150 24 42

22% 19% 24% \*% 20% 83% 29% 20% 17% 62% 32% 25% 11% 8%

B D DF JK PQR QR

Not in the workforce 85 20 65 18 25 39 3 37 20 28 - - 85 35 17 8 12

4% 2% 6% 3% 5% 7% 1% 7% 3% 3% 12% 8% 3% 4% 2%

B H H DH JK PR

Other 18 11 8 6 5 3 5 9 3 6 - - - 6 7 0 4

1% 1% 1% 1% 1% \*% 1% 2% 1% 1% 1% 1% \*% 1%

Refused 3 0 3 - - 1 0 1 1 - - - - 0 - - -

\*% \*% \*% \*% \*% \*% \*% \*%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q4 Page 176

Banner 2

Q4. Which of the following categories best describes your current employment status?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Working full-time, that is, 35 or more 942 18 10 10 14 232 359 33 30 113 122 618 196 17 110 788 154

hours per week 47% 45% 25% 39% 42% 49% 47% 46% 48% 52% 46% 46% 49% 34% 51% 49% 41%

C C C C C C C C C N N Q

Working part-time, that is, less than 171 4 2 3 4 37 63 6 9 22 22 111 30 7 22 132 39

35 hours per week 9% 10% 6% 10% 11% 8% 8% 8% 14% 10% 9% 8% 7% 14% 10% 8% 10%

C

Self-employed 167 1 6 2 3 35 70 10 6 12 20 112 30 3 22 133 33

8% 2% 16% 9% 8% 7% 9% 14% 10% 6% 8% 8% 7% 7% 10% 8% 9%

BFJK B B B B

Unemployed, but looking for work 83 5 2 2 2 15 34 1 1 15 6 59 6 3 15 67 15

4% 12% 4% 7% 5% 3% 4% 2% 1% 7% 2% 4% 2% 5% 7% 4% 4%

FGHIK I I IK M M

A student attending school full-time 100 3 2 1 1 24 35 5 2 9 17 52 17 3 28 86 13

5% 8% 5% 5% 2% 5% 4% 8% 4% 4% 7% 4% 4% 7% 13% 5% 4%

E E LM

Retired 433 6 13 6 7 109 169 14 13 33 63 309 101 14 8 349 84

22% 15% 34% 22% 21% 23% 22% 19% 20% 15% 24% 23% 25% 27% 4% 21% 22%

BGJ O O O

Not in the workforce 85 2 3 2 3 18 31 2 1 11 12 54 17 2 12 56 29

4% 5% 9% 6% 10% 4% 4% 3% 2% 5% 5% 4% 4% 4% 5% 3% 8%

I FGI P

Other 18 1 1 0 - 3 8 - 2 3 1 15 2 1 - 10 8

1% 3% 2% 1% 1% 1% 2% 1% \*% 1% \*% 3% 1% 2%

Refused 3 0 - 0 - - 2 - - - - 3 - - - 1 1

\*% \*% 1% \*% \*% \*% \*%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q4 Page 177

Banner 3

Q4. Which of the following categories best describes your current employment status?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Working full-time, that is, 35 or more 942 48 424 457 712 227 707 235 319 141 477 877 60

hours per week 47% 47% 48% 46% 49% 43% 51% 38% 55% 43% 45% 50% 30%

F H JK M

Working part-time, that is, less than 171 3 72 92 123 45 125 44 38 29 98 145 18

35 hours per week 9% 3% 8% 9% 8% 8% 9% 7% 6% 9% 9% 8% 9%

B B

Self-employed 167 11 74 79 130 36 115 52 27 10 124 151 9

8% 10% 8% 8% 9% 7% 8% 8% 5% 3% 12% 9% 5%

IJ M

Unemployed, but looking for work 83 5 26 49 57 26 50 33 25 19 35 66 13

4% 5% 3% 5% 4% 5% 4% 5% 4% 6% 3% 4% 7%

C

A student attending school full-time 100 1 40 52 78 22 74 26 22 35 39 72 20

5% 1% 5% 5% 5% 4% 5% 4% 4% 11% 4% 4% 10%

B B IK L

Retired 433 26 195 205 290 142 230 203 137 72 220 360 67

22% 26% 22% 21% 20% 27% 17% 32% 23% 22% 21% 20% 34%

E G L

Not in the workforce 85 7 36 41 58 27 59 26 14 18 53 76 8

4% 7% 4% 4% 4% 5% 4% 4% 2% 6% 5% 4% 4%

I

Other 18 2 7 9 14 5 12 6 4 4 11 17 1

1% 2% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1%

Refused 3 - 1 1 2 1 1 1 - 0 1 2 -

\*% \*% \*% \*% \*% \*% \*% \*% \*% \*%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q5 Page 178

Banner 1

Q5. Over the past year, have you had any of the following interactions with the CRA?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

You looked for general information 919 391 528 287 241 251 136 171 267 479 548 74 289 178 256 120 270

46% 40% 51% 52% 49% 45% 36% 32% 44% 57% 49% 45% 41% 39% 43% 53% 54%

B H H H I IJ N OP OP

You looked for information about filing 825 399 426 282 241 199 100 174 240 409 505 61 254 169 234 105 236

your taxes 41% 41% 41% 51% 49% 36% 26% 32% 39% 49% 45% 37% 36% 37% 39% 46% 47%

FH FH H I IJ N OP

You looked for clarification of 647 297 350 200 162 178 105 131 195 318 354 62 221 155 172 79 172

information sent to you by the CRA 32% 31% 34% 36% 33% 32% 27% 24% 32% 38% 32% 37% 32% 34% 29% 35% 35%

H I IJ

You needed to make a payment owing on 644 320 324 174 156 190 123 131 205 307 358 90 190 124 188 72 196

your taxes 32% 33% 31% 31% 31% 34% 32% 24% 34% 37% 32% 54% 27% 27% 31% 32% 39%

I I N LN OP

You were contacted by the CRA for 313 163 150 78 86 97 50 63 77 172 173 39 99 63 80 31 112

clarification or supporting 16% 17% 15% 14% 17% 17% 13% 12% 13% 20% 16% 24% 14% 14% 13% 14% 23%

documentation they needed while IJ LN OPQ

assessing your return, out

You tried to resolve a dispute you had 283 160 123 76 57 95 54 57 93 133 150 33 96 72 79 24 76

with the CRA 14% 17% 12% 14% 12% 17% 14% 11% 15% 16% 14% 20% 14% 16% 13% 11% 15%

C E I I

You went through a formal audit, rather 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

than the CRA contacting you to obtain a 9% 9% 8% 11% 7% 9% 8% 8% 10% 9% 10% 10% 8% 11% 8% 7% 7%

clarification or supporting

documentatio

[ASKED TO SELF-EMPLOYED ONLY] The CRA 18 13 5 5 1 8 1 6 6 5 - 18 - 4 6 2 4

contacted you, as a self-employed 1% 1% \*% 1% \*% 1% \*% 1% 1% 1% 11% 1% 1% 1% 1%

businessperson, and provided you with E

assistance through its Liaison Officer

I

NONE OF THE ABOVE 531 265 265 123 118 155 130 199 165 161 271 36 217 148 163 54 101

27% 27% 26% 22% 24% 28% 34% 37% 27% 19% 24% 22% 31% 32% 27% 24% 20%

DEF JK K LM QR R

DK/REF 8 2 5 3 1 2 1 2 1 3 6 - 1 - 1 2 2

\*% \*% 1% 1% \*% \*% \*% \*% \*% \*% 1% \*% \*% 1% \*%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q5 Page 179

Banner 2

Q5. Over the past year, have you had any of the following interactions with the CRA?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

You looked for general information 919 17 17 14 15 167 364 37 34 114 141 671 133 19 98 771 148

46% 41% 44% 52% 44% 35% 47% 53% 54% 52% 54% 50% 33% 37% 45% 48% 39%

F F F F F F M M Q

You looked for information about filing 825 15 10 11 9 145 325 38 33 103 135 585 117 12 110 692 133

your taxes 41% 38% 26% 42% 27% 31% 42% 53% 52% 47% 51% 44% 29% 25% 51% 43% 35%

CEF CEF CEF CEF CEF BCEFG MN MN Q

You looked for clarification of 647 10 13 6 8 127 263 22 22 77 100 432 102 16 96 551 96

information sent to you by the CRA 32% 25% 33% 24% 23% 27% 34% 30% 34% 35% 38% 32% 26% 33% 44% 34% 25%

DF BDEF M LM Q

You needed to make a payment owing on 644 8 13 6 9 185 236 22 21 70 75 387 164 18 75 518 127

your taxes 32% 20% 33% 21% 26% 39% 31% 31% 33% 32% 28% 29% 41% 36% 35% 32% 34%

BDEGK B B L

You were contacted by the CRA for 313 7 4 2 3 51 136 11 13 45 41 219 40 6 47 255 58

clarification or supporting 16% 16% 9% 9% 10% 11% 18% 16% 20% 21% 16% 16% 10% 12% 22% 16% 15%

documentation they needed while CDF D CDEF M M

assessing your return, out

You tried to resolve a dispute you had 283 2 7 1 4 66 113 12 9 28 40 175 53 6 50 234 49

with the CRA 14% 5% 19% 5% 10% 14% 15% 17% 14% 13% 15% 13% 13% 12% 23% 14% 13%

BD BD BD BD D BD LM

You went through a formal audit, rather 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

than the CRA contacting you to obtain a 9% 3% 4% 2% 3% 13% 8% 9% 12% 6% 9% 8% 12% 8% 11% 9% 8%

clarification or supporting BCDEGJ DE BDE DE L

documentatio

[ASKED TO SELF-EMPLOYED ONLY] The CRA 18 - 1 0 0 - 13 1 1 1 1 14 2 - 2 14 4

contacted you, as a self-employed 1% 2% 2% 1% 2% 2% 2% \*% \*% 1% \*% 1% 1% 1%

businessperson, and provided you with

assistance through its Liaison Officer

I

NONE OF THE ABOVE 531 15 11 8 11 138 202 13 10 52 70 342 119 19 50 411 119

27% 38% 28% 30% 33% 29% 26% 18% 16% 24% 27% 26% 30% 38% 23% 25% 32%

GHIJ I HI HI I P

DK/REF 8 - - - - 3 1 - 0 2 1 4 3 - - 7 0

\*% 1% \*% 1% 1% \*% \*% 1% \*% \*%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q5 Page 180

Banner 3

Q5. Over the past year, have you had any of the following interactions with the CRA?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

You looked for general information 919 50 407 444 919 - 854 65 359 153 401 811 101

46% 49% 46% 45% 63% 62% 10% 61% 47% 38% 46% 51%

H JK K

You looked for information about filing 825 37 367 407 825 - 742 83 337 147 335 706 108

your taxes 41% 35% 42% 41% 56% 54% 13% 58% 45% 32% 40% 55%

H JK K L

You looked for clarification of 647 45 298 296 647 - 583 63 211 112 320 574 64

information sent to you by the CRA 32% 43% 34% 30% 44% 42% 10% 36% 34% 30% 33% 32%

D H K

You needed to make a payment owing on 644 42 323 272 644 - 507 137 178 86 374 580 56

your taxes 32% 40% 37% 28% 44% 37% 22% 30% 26% 35% 33% 28%

D D H J

You were contacted by the CRA for 313 25 150 132 313 - 262 50 97 51 161 275 32

clarification or supporting 16% 24% 17% 13% 21% 19% 8% 17% 15% 15% 16% 16%

documentation they needed while D H

assessing your return, out

You tried to resolve a dispute you had 283 38 144 97 283 - 237 46 74 40 167 245 35

with the CRA 14% 37% 16% 10% 19% 17% 7% 13% 12% 16% 14% 18%

CD D H

You went through a formal audit, rather 177 18 82 74 177 - 141 36 36 32 108 154 21

than the CRA contacting you to obtain a 9% 18% 9% 7% 12% 10% 6% 6% 10% 10% 9% 11%

clarification or supporting CD H I

documentatio

[ASKED TO SELF-EMPLOYED ONLY] The CRA 18 1 9 8 18 - 13 5 3 4 11 14 2

contacted you, as a self-employed 1% 1% 1% 1% 1% 1% 1% \*% 1% 1% 1% 1%

businessperson, and provided you with

assistance through its Liaison Officer

I

NONE OF THE ABOVE 531 21 241 257 - 531 174 355 85 85 347 473 43

27% 20% 28% 26% 100% 13% 57% 14% 26% 33% 27% 22%

G I I

DK/REF 8 0 3 5 - - 6 2 2 1 3 4 0

\*% \*% \*% \*% \*% \*% \*% \*% \*% \*% \*%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q6 Page 181

Banner 1

Q6. Over the past year, have you used or accessed any of the following?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

The CRA website 1157 545 612 374 341 308 130 181 340 630 733 90 326 186 330 154 373

58% 56% 59% 67% 69% 55% 34% 34% 56% 75% 66% 54% 47% 41% 55% 67% 75%

FH FH H I IJ MN O OP OP

The CRA's My Account 789 384 405 256 243 199 89 115 230 443 518 56 208 129 205 116 267

39% 40% 39% 46% 49% 36% 23% 21% 38% 53% 47% 34% 30% 28% 34% 51% 54%

FH FH H I IJ MN OP OP

The CRA's 1-800 information line 642 279 363 175 172 181 113 109 216 314 379 51 206 119 188 81 185

32% 29% 35% 32% 35% 32% 30% 20% 35% 37% 34% 31% 29% 26% 31% 36% 37%

B I I O O

You visited a Service Canada office to 136 71 65 45 35 31 23 51 48 37 81 8 44 52 44 8 20

discuss your personal taxes 7% 7% 6% 8% 7% 6% 6% 10% 8% 4% 7% 5% 6% 11% 7% 3% 4%

K K PQR QR

The CRA mobile app 66 39 27 19 22 16 9 12 29 24 37 6 23 16 17 5 22

3% 4% 3% 3% 4% 3% 2% 2% 5% 3% 3% 4% 3% 4% 3% 2% 4%

I

NONE OF THE ABOVE 625 322 303 128 112 196 183 276 189 152 279 52 287 200 201 50 91

31% 33% 29% 23% 23% 35% 48% 52% 31% 18% 25% 31% 41% 44% 33% 22% 18%

DE DEF JK K LM PQR QR

DK/REF 2 1 0 - - 1 0 1 0 - 1 - 0 0 1 - -

\*% \*% \*% \*% \*% \*% \*% \*% \*% \*% \*%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q6 Page 182

Banner 2

Q6. Over the past year, have you used or accessed any of the following?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

The CRA website 1157 21 18 16 18 227 465 41 38 154 159 817 188 24 128 968 189

58% 52% 46% 59% 53% 48% 60% 58% 61% 70% 60% 61% 47% 48% 59% 60% 50%

CF F BCEFG CF M M Q

The CRA's My Account 789 14 13 9 15 160 325 25 21 110 98 536 138 17 98 669 120

39% 35% 33% 36% 43% 34% 42% 35% 33% 50% 37% 40% 35% 35% 45% 41% 32%

F BCDFHIK M Q

The CRA's 1-800 information line 642 14 13 9 9 112 287 26 20 69 84 473 84 15 71 528 115

32% 34% 33% 33% 27% 24% 37% 36% 32% 32% 32% 35% 21% 30% 32% 33% 30%

F F M M

You visited a Service Canada office to 136 4 4 2 0 32 55 2 5 6 27 84 16 8 29 110 26

discuss your personal taxes 7% 9% 10% 7% 1% 7% 7% 2% 7% 3% 10% 6% 4% 15% 13% 7% 7%

E E E EJ EHJ E EHJ M LM

The CRA mobile app 66 - 1 0 1 18 15 3 0 16 11 33 14 3 16 55 11

3% 4% 1% 2% 4% 2% 4% 1% 8% 4% 2% 3% 6% 7% 3% 3%

I DEGI L

NONE OF THE ABOVE 625 13 14 7 11 187 218 19 17 54 85 380 171 16 59 484 141

31% 32% 36% 27% 31% 40% 28% 27% 27% 25% 32% 28% 43% 32% 27% 30% 37%

DGHIJ LO P

DK/REF 2 - - - - - 1 0 - - - 0 - - 1 2 -

\*% \*% 1% \*% 1% \*%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q6 Page 183

Banner 3

Q6. Over the past year, have you used or accessed any of the following?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

The CRA website 1157 49 507 579 1014 137 1157 - 466 168 516 1047 98

58% 48% 58% 59% 69% 26% 84% 80% 51% 49% 59% 50%

B F JK M

The CRA's My Account 789 31 330 416 711 75 789 - 355 119 310 730 48

39% 30% 38% 42% 49% 14% 57% 61% 36% 29% 41% 25%

B F JK K M

The CRA's 1-800 information line 642 43 283 312 594 46 642 - 215 101 323 571 67

32% 41% 32% 32% 41% 9% 47% 37% 31% 31% 32% 34%

F K

You visited a Service Canada office to 136 11 64 58 123 13 136 - 21 37 78 105 27

discuss your personal taxes 7% 11% 7% 6% 8% 2% 10% 4% 11% 7% 6% 14%

F I I L

The CRA mobile app 66 7 28 31 60 6 66 - 20 10 35 60 2

3% 7% 3% 3% 4% 1% 5% 3% 3% 3% 3% 1%

F M

NONE OF THE ABOVE 625 44 270 301 268 355 - 625 82 105 418 537 65

31% 42% 31% 30% 18% 67% 100% 14% 32% 39% 30% 33%

CD E I IJ

DK/REF 2 - 0 1 0 1 - - - 0 - 0 -

\*% \*% \*% \*% \*% \*% \*%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_T Page 184

Banner 1

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say…

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

The agents are respectful 1273 605 668 378 332 341 217 318 396 554 725 112 422 270 403 160 330

64% 62% 65% 68% 67% 61% 57% 59% 65% 66% 65% 67% 60% 59% 67% 70% 66%

FH FH I O O O

The agents provide you with accurate 1098 525 573 327 291 292 184 284 346 465 626 92 369 228 348 136 295

information 55% 54% 56% 59% 59% 52% 48% 53% 57% 55% 56% 55% 53% 50% 58% 60% 59%

H FH O O O

The agents fully answer all your 1077 521 556 325 288 281 180 273 349 452 617 99 351 225 350 131 283

questions 54% 54% 54% 59% 58% 50% 47% 51% 57% 54% 55% 59% 50% 49% 58% 58% 57%

FH FH O O

The agents care about the tax situation 814 391 423 251 197 223 141 217 250 345 446 63 296 194 263 94 203

with which you are dealing 41% 40% 41% 45% 40% 40% 37% 40% 41% 41% 40% 38% 42% 42% 44% 41% 41%

H

The wait time on the line before 527 279 248 153 153 125 94 144 163 221 311 51 160 120 165 59 148

getting through to an agent is 26% 29% 24% 28% 31% 22% 25% 27% 27% 26% 28% 30% 23% 26% 27% 26% 30%

acceptable C FH N

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_T Page 185

Banner 2

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say…

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

The agents are respectful 1273 29 25 17 22 301 501 42 37 143 156 850 244 31 148 1043 230

64% 71% 64% 65% 65% 63% 65% 60% 59% 65% 59% 64% 61% 63% 68% 64% 61%

The agents provide you with accurate 1098 25 21 16 20 263 443 37 36 108 129 722 219 27 130 899 199

information 55% 62% 54% 59% 58% 56% 58% 53% 57% 50% 49% 54% 55% 54% 60% 55% 53%

The agents fully answer all your 1077 25 21 15 20 265 415 35 31 117 133 710 212 29 126 889 189

questions 54% 63% 56% 57% 60% 56% 54% 49% 48% 53% 50% 53% 53% 58% 58% 55% 50%

The agents care about the tax situation 814 17 15 11 17 198 318 31 32 87 88 535 156 23 101 662 152

with which you are dealing 41% 42% 40% 42% 49% 42% 41% 43% 51% 40% 33% 40% 39% 46% 46% 41% 40%

K K

The wait time on the line before 527 10 9 7 11 145 210 17 15 56 48 323 113 16 75 441 86

getting through to an agent is 26% 24% 24% 25% 31% 31% 27% 24% 24% 26% 18% 24% 28% 32% 34% 27% 23%

acceptable K K K L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_T Page 186

Banner 3

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say…

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

The agents are respectful 1273 52 535 674 1017 251 984 287 410 211 635 1127 128

64% 50% 61% 68% 70% 47% 72% 46% 70% 64% 60% 64% 65%

B BC F H K

The agents provide you with accurate 1098 33 421 634 889 203 848 250 357 177 550 981 101

information 55% 32% 48% 64% 61% 38% 62% 40% 61% 54% 52% 56% 51%

B BC F H K

The agents fully answer all your 1077 28 415 623 865 207 831 246 339 185 541 954 109

questions 54% 27% 47% 63% 59% 39% 60% 39% 58% 56% 51% 54% 55%

B BC F H K

The agents care about the tax situation 814 14 274 520 666 146 634 179 266 147 388 718 83

with which you are dealing 41% 14% 31% 53% 46% 27% 46% 29% 46% 45% 37% 41% 42%

B BC F H K K

The wait time on the line before 527 20 165 339 422 103 401 126 159 94 269 466 56

getting through to an agent is 26% 20% 19% 34% 29% 19% 29% 20% 27% 29% 25% 26% 28%

acceptable BC F H

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_B Page 187

Banner 1

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say…

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

The wait time on the line before 397 157 240 110 80 122 83 99 115 181 206 35 150 98 118 41 88

getting through to an agent is 20% 16% 23% 20% 16% 22% 22% 18% 19% 22% 19% 21% 21% 21% 20% 18% 18%

acceptable B E E

The agents care about the tax situation 238 105 133 62 55 75 43 75 74 87 131 26 77 63 66 20 56

with which you are dealing 12% 11% 13% 11% 11% 13% 11% 14% 12% 10% 12% 16% 11% 14% 11% 9% 11%

The agents provide you with accurate 106 51 55 22 26 36 21 33 34 38 49 7 48 39 24 6 21

information 5% 5% 5% 4% 5% 6% 6% 6% 6% 5% 4% 4% 7% 8% 4% 3% 4%

PQR

The agents fully answer all your 103 41 62 23 21 35 21 29 32 40 57 10 35 32 24 6 24

questions 5% 4% 6% 4% 4% 6% 5% 5% 5% 5% 5% 6% 5% 7% 4% 3% 5%

Q

The agents are respectful 43 20 22 11 9 15 8 17 17 9 22 2 19 20 8 1 7

2% 2% 2% 2% 2% 3% 2% 3% 3% 1% 2% 1% 3% 4% 1% \*% 1%

K PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_B Page 188

Banner 2

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say…

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

The wait time on the line before 397 10 9 6 6 79 151 13 11 56 56 293 62 11 31 329 68

getting through to an agent is 20% 25% 22% 22% 17% 17% 20% 19% 18% 26% 21% 22% 15% 21% 14% 20% 18%

acceptable F MO

The agents care about the tax situation 238 6 5 4 2 59 93 7 1 26 34 166 43 9 20 202 36

with which you are dealing 12% 14% 13% 17% 6% 12% 12% 10% 2% 12% 13% 12% 11% 19% 9% 12% 10%

I I EI EI EI I I I

The agents provide you with accurate 106 1 3 1 1 21 43 5 2 16 12 74 12 4 17 83 23

information 5% 3% 9% 5% 3% 4% 6% 7% 4% 7% 5% 6% 3% 8% 8% 5% 6%

M

The agents fully answer all your 103 1 2 2 1 18 37 5 4 17 15 80 13 3 7 83 20

questions 5% 2% 5% 8% 3% 4% 5% 7% 7% 8% 6% 6% 3% 5% 3% 5% 5%

M

The agents are respectful 43 1 1 1 1 5 21 1 1 2 8 33 3 2 4 37 6

2% 2% 2% 2% 4% 1% 3% 1% 2% 1% 3% 2% 1% 4% 2% 2% 2%

M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_B Page 189

Banner 3

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say…

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

The wait time on the line before 397 45 206 141 317 77 313 83 127 59 207 341 50

getting through to an agent is 20% 44% 24% 14% 22% 15% 23% 13% 22% 18% 20% 19% 25%

acceptable CD D F H

The agents care about the tax situation 238 52 113 67 175 62 165 73 47 45 143 200 31

with which you are dealing 12% 50% 13% 7% 12% 12% 12% 12% 8% 14% 14% 11% 16%

CD D I I

The agents provide you with accurate 106 28 50 27 81 25 71 35 23 20 60 82 21

information 5% 27% 6% 3% 6% 5% 5% 6% 4% 6% 6% 5% 11%

CD D L

The agents fully answer all your 103 27 49 24 77 25 75 28 29 15 59 87 15

questions 5% 27% 6% 2% 5% 5% 5% 4% 5% 5% 6% 5% 7%

CD D

The agents are respectful 43 11 16 16 32 11 31 12 9 6 26 30 9

2% 10% 2% 2% 2% 2% 2% 2% 1% 2% 2% 2% 5%

CD

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7A Page 190

Banner 1

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Always 927 465 462 284 236 239 164 231 279 414 529 83 306 207 286 117 243

46% 48% 45% 51% 48% 43% 43% 43% 46% 49% 48% 50% 44% 45% 48% 51% 49%

FH

Often 346 140 206 94 95 102 53 87 117 140 196 29 116 63 117 43 88

17% 14% 20% 17% 19% 18% 14% 16% 19% 17% 18% 17% 17% 14% 19% 19% 18%

B H O

Sometimes 121 46 74 25 31 40 24 44 32 44 63 13 43 31 27 12 30

6% 5% 7% 4% 6% 7% 6% 8% 5% 5% 6% 8% 6% 7% 5% 5% 6%

Rarely 24 11 14 8 3 8 4 9 11 4 14 0 10 13 2 1 2

1% 1% 1% 1% 1% 1% 1% 2% 2% 1% 1% \*% 1% 3% \*% \*% \*%

PQR

Never 19 10 9 3 5 7 4 9 5 5 8 2 9 7 6 - 6

1% 1% 1% 1% 1% 1% 1% 2% 1% 1% 1% 1% 1% 1% 1% 1%

I have never called the CRA / It has 555 294 262 134 123 165 131 158 165 228 297 40 213 137 158 53 129

been too long since I've called the CRA 28% 30% 25% 24% 25% 29% 34% 29% 27% 27% 27% 24% 30% 30% 26% 23% 26%

C DE

CAN'T REMEMBER / REFUSE 8 3 5 6 0 - 1 - 2 5 5 - 3 - 3 2 1

\*% \*% \*% 1% \*% \*% \*% 1% \*% \*% 1% 1% \*%

NET: Top 2 1273 605 668 378 332 341 217 318 396 554 725 112 422 270 403 160 330

64% 62% 65% 68% 67% 61% 57% 59% 65% 66% 65% 67% 60% 59% 67% 70% 66%

FH FH I O O O

NET: Bottom 2 43 20 22 11 9 15 8 17 17 9 22 2 19 20 8 1 7

2% 2% 2% 2% 2% 3% 2% 3% 3% 1% 2% 1% 3% 4% 1% \*% 1%

K PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7A Page 191

Banner 2

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Always 927 19 18 12 19 234 357 30 26 101 111 607 185 23 112 766 161

46% 46% 48% 45% 55% 49% 46% 43% 42% 46% 42% 46% 46% 46% 51% 47% 43%

Often 346 10 6 5 3 67 145 12 11 42 44 242 59 8 36 276 70

17% 25% 16% 20% 9% 14% 19% 17% 17% 19% 17% 18% 15% 17% 17% 17% 19%

EF E E E

Sometimes 121 2 2 2 1 22 49 10 7 13 12 92 18 1 9 92 29

6% 5% 6% 8% 3% 5% 6% 14% 12% 6% 4% 7% 5% 2% 4% 6% 8%

BEFK EF N

Rarely 24 1 1 0 1 3 9 - 0 2 6 18 1 2 2 20 4

1% 2% 1% 1% 4% 1% 1% 1% 1% 2% 1% \*% 4% 1% 1% 1%

M

Never 19 - 0 0 - 2 12 1 1 - 2 15 1 - 2 17 2

1% 1% 1% 1% 2% 1% 2% 1% 1% \*% 1% 1% 1%

I have never called the CRA / It has 555 7 11 7 10 145 193 17 17 60 88 354 133 16 53 445 111

been too long since I've called the CRA 28% 19% 28% 25% 29% 31% 25% 25% 27% 28% 33% 27% 33% 31% 24% 27% 29%

B B L

CAN'T REMEMBER / REFUSE 8 1 - - - 1 6 - - - - 5 1 - 2 7 1

\*% 3% \*% 1% \*% \*% 1% \*% \*%

NET: Top 2 1273 29 25 17 22 301 501 42 37 143 156 850 244 31 148 1043 230

64% 71% 64% 65% 65% 63% 65% 60% 59% 65% 59% 64% 61% 63% 68% 64% 61%

NET: Bottom 2 43 1 1 1 1 5 21 1 1 2 8 33 3 2 4 37 6

2% 2% 2% 2% 4% 1% 3% 1% 2% 1% 3% 2% 1% 4% 2% 2% 2%

M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7A Page 192

Banner 3

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Always 927 28 338 551 755 168 723 203 310 151 452 819 93

46% 27% 39% 56% 52% 32% 53% 32% 53% 46% 43% 46% 47%

B BC F H K

Often 346 23 196 123 262 84 262 84 100 60 183 308 35

17% 23% 22% 12% 18% 16% 19% 13% 17% 18% 17% 17% 18%

D D H

Sometimes 121 17 74 29 108 11 95 26 25 17 77 107 11

6% 17% 8% 3% 7% 2% 7% 4% 4% 5% 7% 6% 6%

D D F H I

Rarely 24 4 9 10 21 3 19 5 4 2 16 19 3

1% 4% 1% 1% 1% 1% 1% 1% 1% \*% 2% 1% 1%

Never 19 6 7 5 11 8 11 7 5 4 9 11 6

1% 6% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 3%

CD L

I have never called the CRA / It has 555 24 248 263 301 253 256 299 139 91 316 493 48

been too long since I've called the CRA 28% 23% 28% 27% 21% 48% 19% 48% 24% 28% 30% 28% 24%

E G I

CAN'T REMEMBER / REFUSE 8 - 4 4 5 3 7 1 1 3 5 7 1

\*% 1% \*% \*% 1% 1% \*% \*% 1% \*% \*% \*%

NET: Top 2 1273 52 535 674 1017 251 984 287 410 211 635 1127 128

64% 50% 61% 68% 70% 47% 72% 46% 70% 64% 60% 64% 65%

B BC F H K

NET: Bottom 2 43 11 16 16 32 11 31 12 9 6 26 30 9

2% 10% 2% 2% 2% 2% 2% 2% 1% 2% 2% 2% 5%

CD

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7B Page 193

Banner 1

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Always 620 303 317 184 170 160 106 167 197 253 346 53 214 138 200 69 162

31% 31% 31% 33% 34% 28% 28% 31% 32% 30% 31% 32% 31% 30% 33% 30% 32%

H

Often 477 222 256 144 121 132 79 117 149 211 280 39 155 90 148 67 133

24% 23% 25% 26% 25% 24% 21% 22% 24% 25% 25% 23% 22% 20% 25% 30% 27%

O O

Sometimes 226 93 133 64 54 67 38 60 61 102 133 27 64 53 64 30 52

11% 10% 13% 12% 11% 12% 10% 11% 10% 12% 12% 16% 9% 11% 11% 13% 11%

B N

Rarely 66 32 34 15 16 20 15 18 22 26 28 5 31 27 17 3 9

3% 3% 3% 3% 3% 4% 4% 3% 4% 3% 3% 3% 4% 6% 3% 1% 2%

PQR

Never 40 19 20 7 10 16 7 15 12 12 21 2 17 12 6 3 12

2% 2% 2% 1% 2% 3% 2% 3% 2% 1% 2% 1% 2% 3% 1% 1% 2%

I have never called the CRA / It has 555 294 262 134 123 165 131 158 165 228 297 40 213 137 158 53 129

been too long since I've called the CRA 28% 30% 25% 24% 25% 29% 34% 29% 27% 27% 27% 24% 30% 30% 26% 23% 26%

C DE

CAN'T REMEMBER / REFUSE 14 6 8 6 1 1 6 3 5 7 7 1 7 2 6 3 1

1% 1% 1% 1% \*% \*% 2% 1% 1% 1% 1% \*% 1% \*% 1% 1% \*%

EF

NET: Top 2 1098 525 573 327 291 292 184 284 346 465 626 92 369 228 348 136 295

55% 54% 56% 59% 59% 52% 48% 53% 57% 55% 56% 55% 53% 50% 58% 60% 59%

H FH O O O

NET: Bottom 2 106 51 55 22 26 36 21 33 34 38 49 7 48 39 24 6 21

5% 5% 5% 4% 5% 6% 6% 6% 6% 5% 4% 4% 7% 8% 4% 3% 4%

PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7B Page 194

Banner 2

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Always 620 13 12 9 13 150 260 18 20 54 72 408 123 15 74 511 109

31% 31% 31% 33% 37% 32% 34% 25% 32% 25% 27% 31% 31% 30% 34% 31% 29%

J

Often 477 12 9 7 7 113 183 19 16 54 57 313 96 12 56 388 90

24% 31% 23% 26% 21% 24% 24% 27% 26% 25% 22% 24% 24% 24% 26% 24% 24%

Sometimes 226 5 3 3 3 43 85 11 7 33 32 174 34 4 14 186 41

11% 14% 7% 11% 9% 9% 11% 16% 12% 15% 12% 13% 9% 7% 7% 11% 11%

MO

Rarely 66 1 1 1 0 11 25 4 1 13 8 45 7 4 11 48 19

3% 2% 3% 4% 1% 2% 3% 6% 2% 6% 3% 3% 2% 7% 5% 3% 5%

Never 40 0 2 0 1 10 17 1 1 3 4 29 5 0 6 35 5

2% 1% 6% 1% 2% 2% 2% 2% 2% 1% 2% 2% 1% \*% 3% 2% 1%

B

I have never called the CRA / It has 555 7 11 7 10 145 193 17 17 60 88 354 133 16 53 445 111

been too long since I've called the CRA 28% 19% 28% 25% 29% 31% 25% 25% 27% 28% 33% 27% 33% 31% 24% 27% 29%

B B L

CAN'T REMEMBER / REFUSE 14 1 1 0 0 2 7 - - 1 3 10 1 - 3 11 4

1% 3% 2% 1% 1% \*% 1% \*% 1% 1% \*% 2% 1% 1%

NET: Top 2 1098 25 21 16 20 263 443 37 36 108 129 722 219 27 130 899 199

55% 62% 54% 59% 58% 56% 58% 53% 57% 50% 49% 54% 55% 54% 60% 55% 53%

NET: Bottom 2 106 1 3 1 1 21 43 5 2 16 12 74 12 4 17 83 23

5% 3% 9% 5% 3% 4% 6% 7% 4% 7% 5% 6% 3% 8% 8% 5% 6%

M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7B Page 195

Banner 3

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Always 620 9 191 416 500 118 468 152 205 110 294 549 60

31% 9% 22% 42% 34% 22% 34% 24% 35% 34% 28% 31% 30%

B BC F H K

Often 477 24 229 218 390 85 380 98 151 67 256 433 41

24% 23% 26% 22% 27% 16% 28% 16% 26% 20% 24% 25% 21%

F H

Sometimes 226 17 150 57 181 44 185 40 63 35 124 197 25

11% 17% 17% 6% 12% 8% 13% 6% 11% 11% 12% 11% 12%

D D F H

Rarely 66 17 36 13 56 11 51 15 13 14 39 54 13

3% 17% 4% 1% 4% 2% 4% 2% 2% 4% 4% 3% 7%

CD D F L

Never 40 11 14 14 25 14 20 20 10 6 21 28 8

2% 10% 2% 1% 2% 3% 1% 3% 2% 2% 2% 2% 4%

CD G

I have never called the CRA / It has 555 24 248 263 301 253 256 299 139 91 316 493 48

been too long since I've called the CRA 28% 23% 28% 27% 21% 48% 19% 48% 24% 28% 30% 28% 24%

E G I

CAN'T REMEMBER / REFUSE 14 1 7 5 9 6 14 1 3 4 7 11 3

1% 1% 1% \*% 1% 1% 1% \*% 1% 1% 1% 1% 2%

H

NET: Top 2 1098 33 421 634 889 203 848 250 357 177 550 981 101

55% 32% 48% 64% 61% 38% 62% 40% 61% 54% 52% 56% 51%

B BC F H K

NET: Bottom 2 106 28 50 27 81 25 71 35 23 20 60 82 21

5% 27% 6% 3% 6% 5% 5% 6% 4% 6% 6% 5% 11%

CD D L

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7C Page 196

Banner 1

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Always 178 103 75 57 46 40 34 48 52 78 104 20 53 39 62 12 55

9% 11% 7% 10% 9% 7% 9% 9% 9% 9% 9% 12% 8% 9% 10% 5% 11%

C Q Q

Often 349 176 173 96 108 85 60 96 111 143 206 31 107 80 103 47 94

17% 18% 17% 17% 22% 15% 16% 18% 18% 17% 19% 19% 15% 18% 17% 21% 19%

FH

Sometimes 506 231 275 149 136 146 71 133 167 201 286 41 174 101 154 72 130

25% 24% 27% 27% 28% 26% 19% 25% 27% 24% 26% 24% 25% 22% 26% 32% 26%

H H H O

Rarely 231 93 138 63 42 71 55 51 65 114 122 21 86 53 78 22 51

12% 10% 13% 11% 8% 13% 14% 9% 11% 14% 11% 13% 12% 12% 13% 10% 10%

B E E I

Never 166 64 102 47 38 51 28 48 49 67 85 14 64 45 40 20 37

8% 7% 10% 9% 8% 9% 7% 9% 8% 8% 8% 8% 9% 10% 7% 9% 7%

B

I have never called the CRA / It has 555 294 262 134 123 165 131 158 165 228 297 40 213 137 158 53 129

been too long since I've called the CRA 28% 30% 25% 24% 25% 29% 34% 29% 27% 27% 27% 24% 30% 30% 26% 23% 26%

C DE

CAN'T REMEMBER / REFUSE 15 9 6 8 2 3 2 3 2 9 12 - 3 2 5 2 3

1% 1% 1% 2% \*% \*% \*% 1% \*% 1% 1% \*% 1% 1% 1% 1%

NET: Top 2 527 279 248 153 153 125 94 144 163 221 311 51 160 120 165 59 148

26% 29% 24% 28% 31% 22% 25% 27% 27% 26% 28% 30% 23% 26% 27% 26% 30%

C FH N

NET: Bottom 2 397 157 240 110 80 122 83 99 115 181 206 35 150 98 118 41 88

20% 16% 23% 20% 16% 22% 22% 18% 19% 22% 19% 21% 21% 21% 20% 18% 18%

B E E

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7C Page 197

Banner 2

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Always 178 4 3 2 3 46 75 8 5 20 13 101 34 9 33 152 26

9% 9% 7% 8% 8% 10% 10% 11% 8% 9% 5% 8% 9% 17% 15% 9% 7%

K K L

Often 349 6 6 5 8 99 135 9 10 36 35 221 79 8 41 289 60

17% 15% 17% 17% 23% 21% 17% 12% 16% 17% 13% 17% 20% 15% 19% 18% 16%

K

Sometimes 506 12 10 8 8 104 209 24 20 44 68 354 92 7 53 395 111

25% 29% 26% 28% 23% 22% 27% 33% 31% 20% 26% 27% 23% 15% 25% 24% 30%

J

Rarely 231 5 4 4 4 55 80 8 7 32 32 157 47 6 20 188 43

12% 12% 10% 14% 13% 12% 10% 11% 12% 14% 12% 12% 12% 11% 9% 12% 11%

Never 166 5 5 2 1 24 71 5 4 24 24 136 14 5 11 141 25

8% 13% 12% 8% 4% 5% 9% 7% 6% 11% 9% 10% 4% 10% 5% 9% 7%

F F F MO

I have never called the CRA / It has 555 7 11 7 10 145 193 17 17 60 88 354 133 16 53 445 111

been too long since I've called the CRA 28% 19% 28% 25% 29% 31% 25% 25% 27% 28% 33% 27% 33% 31% 24% 27% 29%

B B L

CAN'T REMEMBER / REFUSE 15 1 0 - - 1 7 - - 2 4 10 - - 5 14 1

1% 3% \*% \*% 1% 1% 2% 1% 2% 1% \*%

F

NET: Top 2 527 10 9 7 11 145 210 17 15 56 48 323 113 16 75 441 86

26% 24% 24% 25% 31% 31% 27% 24% 24% 26% 18% 24% 28% 32% 34% 27% 23%

K K K L

NET: Bottom 2 397 10 9 6 6 79 151 13 11 56 56 293 62 11 31 329 68

20% 25% 22% 22% 17% 17% 20% 19% 18% 26% 21% 22% 15% 21% 14% 20% 18%

F MO

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7C Page 198

Banner 3

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Always 178 4 48 125 134 44 120 58 34 42 98 159 15

9% 4% 6% 13% 9% 8% 9% 9% 6% 13% 9% 9% 8%

BC I I

Often 349 16 117 214 288 59 281 68 125 52 171 307 40

17% 16% 13% 22% 20% 11% 20% 11% 21% 16% 16% 17% 20%

C F H K

Sometimes 506 14 255 230 410 93 392 112 157 82 257 453 43

25% 14% 29% 23% 28% 18% 29% 18% 27% 25% 24% 26% 22%

BD B F H

Rarely 231 25 122 83 181 48 180 50 69 37 124 203 26

12% 25% 14% 8% 12% 9% 13% 8% 12% 11% 12% 11% 13%

CD D H

Never 166 20 84 57 136 29 133 33 58 23 83 138 23

8% 19% 10% 6% 9% 6% 10% 5% 10% 7% 8% 8% 12%

CD D F H

I have never called the CRA / It has 555 24 248 263 301 253 256 299 139 91 316 493 48

been too long since I've called the CRA 28% 23% 28% 27% 21% 48% 19% 48% 24% 28% 30% 28% 24%

E G I

CAN'T REMEMBER / REFUSE 15 - 2 13 12 3 12 4 3 1 9 12 1

1% \*% 1% 1% 1% 1% 1% 1% \*% 1% 1% \*%

C

NET: Top 2 527 20 165 339 422 103 401 126 159 94 269 466 56

26% 20% 19% 34% 29% 19% 29% 20% 27% 29% 25% 26% 28%

BC F H

NET: Bottom 2 397 45 206 141 317 77 313 83 127 59 207 341 50

20% 44% 24% 14% 22% 15% 23% 13% 22% 18% 20% 19% 25%

CD D F H

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7D Page 199

Banner 1

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Always 603 303 300 183 159 151 108 164 189 246 344 54 201 151 195 66 144

30% 31% 29% 33% 32% 27% 28% 31% 31% 29% 31% 32% 29% 33% 32% 29% 29%

Often 474 218 257 142 129 130 72 109 159 206 273 45 150 75 156 65 139

24% 22% 25% 26% 26% 23% 19% 20% 26% 25% 25% 27% 21% 16% 26% 29% 28%

H H I O O O

Sometimes 254 109 145 65 59 79 48 75 62 114 136 17 99 62 63 35 61

13% 11% 14% 12% 12% 14% 13% 14% 10% 14% 12% 10% 14% 14% 11% 16% 12%

Rarely 66 25 41 18 11 24 14 17 19 29 38 4 23 18 16 5 18

3% 3% 4% 3% 2% 4% 4% 3% 3% 4% 3% 3% 3% 4% 3% 2% 4%

Never 37 15 21 6 11 11 7 11 13 11 18 5 13 14 8 1 6

2% 2% 2% 1% 2% 2% 2% 2% 2% 1% 2% 3% 2% 3% 1% 1% 1%

I have never called the CRA / It has 555 294 262 134 123 165 131 158 165 228 297 40 213 137 158 53 129

been too long since I've called the CRA 28% 30% 25% 24% 25% 29% 34% 29% 27% 27% 27% 24% 30% 30% 26% 23% 26%

C DE

CAN'T REMEMBER / REFUSE 11 5 6 6 2 0 1 2 4 5 6 1 2 1 4 2 1

1% \*% 1% 1% \*% \*% \*% \*% 1% 1% 1% 1% \*% \*% 1% 1% \*%

NET: Top 2 1077 521 556 325 288 281 180 273 349 452 617 99 351 225 350 131 283

54% 54% 54% 59% 58% 50% 47% 51% 57% 54% 55% 59% 50% 49% 58% 58% 57%

FH FH O O

NET: Bottom 2 103 41 62 23 21 35 21 29 32 40 57 10 35 32 24 6 24

5% 4% 6% 4% 4% 6% 5% 5% 5% 5% 5% 6% 5% 7% 4% 3% 5%

Q

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7D Page 200

Banner 2

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Always 603 13 16 8 13 156 231 19 17 62 70 377 127 17 83 494 109

30% 31% 41% 29% 38% 33% 30% 26% 27% 28% 27% 28% 32% 33% 38% 30% 29%

K L

Often 474 13 6 8 8 109 185 16 14 55 63 333 86 12 43 395 80

24% 32% 15% 28% 22% 23% 24% 23% 22% 25% 24% 25% 21% 25% 20% 24% 21%

C C C

Sometimes 254 5 4 3 3 46 116 14 11 23 28 182 42 3 28 199 55

13% 13% 11% 10% 8% 10% 15% 20% 18% 11% 11% 14% 10% 5% 13% 12% 15%

F EF N

Rarely 66 - 0 1 0 11 20 4 2 16 11 49 8 3 6 51 15

3% 1% 3% 1% 2% 3% 6% 4% 7% 4% 4% 2% 5% 3% 3% 4%

CEF

Never 37 1 2 1 1 7 17 1 2 2 4 31 4 - 1 32 4

2% 2% 5% 5% 2% 1% 2% 1% 3% 1% 2% 2% 1% 1% 2% 1%

O

I have never called the CRA / It has 555 7 11 7 10 145 193 17 17 60 88 354 133 16 53 445 111

been too long since I've called the CRA 28% 19% 28% 25% 29% 31% 25% 25% 27% 28% 33% 27% 33% 31% 24% 27% 29%

B B L

CAN'T REMEMBER / REFUSE 11 1 - - - - 8 - - 1 - 8 - - 2 9 2

1% 3% 1% \*% 1% 1% 1% 1%

NET: Top 2 1077 25 21 15 20 265 415 35 31 117 133 710 212 29 126 889 189

54% 63% 56% 57% 60% 56% 54% 49% 48% 53% 50% 53% 53% 58% 58% 55% 50%

NET: Bottom 2 103 1 2 2 1 18 37 5 4 17 15 80 13 3 7 83 20

5% 2% 5% 8% 3% 4% 5% 7% 7% 8% 6% 6% 3% 5% 3% 5% 5%

M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7D Page 201

Banner 3

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Always 603 11 190 398 478 121 449 154 182 120 291 518 74

30% 11% 22% 40% 33% 23% 33% 25% 31% 37% 28% 29% 37%

B BC F H K

Often 474 17 226 225 387 86 381 93 157 65 250 437 36

24% 16% 26% 23% 27% 16% 28% 15% 27% 20% 24% 25% 18%

B F H J

Sometimes 254 24 159 70 213 41 202 50 78 34 135 221 26

13% 23% 18% 7% 15% 8% 15% 8% 13% 10% 13% 13% 13%

D D F H

Rarely 66 19 31 16 52 13 48 18 18 10 39 62 3

3% 18% 4% 2% 4% 2% 4% 3% 3% 3% 4% 4% 2%

CD D

Never 37 8 18 8 25 12 26 10 11 5 20 25 12

2% 8% 2% 1% 2% 2% 2% 2% 2% 2% 2% 1% 6%

CD L

I have never called the CRA / It has 555 24 248 263 301 253 256 299 139 91 316 493 48

been too long since I've called the CRA 28% 23% 28% 27% 21% 48% 19% 48% 24% 28% 30% 28% 24%

E G I

CAN'T REMEMBER / REFUSE 11 - 5 5 6 5 10 1 - 3 7 10 -

1% 1% 1% \*% 1% 1% \*% 1% 1% 1%

NET: Top 2 1077 28 415 623 865 207 831 246 339 185 541 954 109

54% 27% 47% 63% 59% 39% 60% 39% 58% 56% 51% 54% 55%

B BC F H K

NET: Bottom 2 103 27 49 24 77 25 75 28 29 15 59 87 15

5% 27% 6% 2% 5% 5% 5% 4% 5% 5% 6% 5% 7%

CD D

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7E Page 202

Banner 1

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Always 403 210 193 120 87 115 80 109 137 156 222 31 149 109 132 45 90

20% 22% 19% 22% 18% 20% 21% 20% 22% 19% 20% 19% 21% 24% 22% 20% 18%

Often 411 181 231 131 109 108 61 108 113 189 224 33 146 84 131 49 114

21% 19% 22% 24% 22% 19% 16% 20% 19% 22% 20% 20% 21% 18% 22% 21% 23%

H H

Sometimes 358 162 196 91 116 94 56 81 114 160 221 33 101 56 104 57 101

18% 17% 19% 16% 23% 17% 15% 15% 19% 19% 20% 20% 14% 12% 17% 25% 20%

DFH N O O O

Rarely 142 59 82 44 30 38 27 47 39 55 75 18 46 42 35 16 31

7% 6% 8% 8% 6% 7% 7% 9% 6% 7% 7% 11% 7% 9% 6% 7% 6%

Never 96 46 51 17 26 37 16 29 35 32 56 9 31 21 30 4 25

5% 5% 5% 3% 5% 7% 4% 5% 6% 4% 5% 5% 4% 5% 5% 2% 5%

D

I have never called the CRA / It has 555 294 262 134 123 165 131 158 165 228 297 40 213 137 158 53 129

been too long since I've called the CRA 28% 30% 25% 24% 25% 29% 34% 29% 27% 27% 27% 24% 30% 30% 26% 23% 26%

C DE

CAN'T REMEMBER / REFUSE 35 18 17 17 3 3 10 5 8 20 17 3 13 8 9 4 8

2% 2% 2% 3% 1% 1% 3% 1% 1% 2% 2% 2% 2% 2% 2% 2% 2%

EF EF I

NET: Top 2 814 391 423 251 197 223 141 217 250 345 446 63 296 194 263 94 203

41% 40% 41% 45% 40% 40% 37% 40% 41% 41% 40% 38% 42% 42% 44% 41% 41%

H

NET: Bottom 2 238 105 133 62 55 75 43 75 74 87 131 26 77 63 66 20 56

12% 11% 13% 11% 11% 13% 11% 14% 12% 10% 12% 16% 11% 14% 11% 9% 11%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7E Page 203

Banner 2

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Always 403 6 9 4 9 91 155 12 17 47 54 256 68 11 67 329 74

20% 15% 24% 15% 26% 19% 20% 17% 26% 21% 20% 19% 17% 23% 31% 20% 20%

LM

Often 411 11 6 7 8 107 163 18 16 41 34 279 88 11 33 333 78

21% 27% 16% 27% 23% 23% 21% 26% 25% 19% 13% 21% 22% 23% 15% 21% 21%

K K K K K K

Sometimes 358 9 7 4 5 70 143 15 12 41 51 255 66 2 35 284 74

18% 23% 17% 15% 16% 15% 19% 22% 19% 19% 19% 19% 16% 4% 16% 17% 20%

N N N

Rarely 142 3 3 2 2 33 55 4 - 13 27 98 26 7 11 120 22

7% 8% 8% 9% 4% 7% 7% 6% 6% 10% 7% 6% 14% 5% 7% 6%

Never 96 2 2 2 0 26 38 3 1 13 8 68 17 3 9 82 15

5% 6% 6% 7% 1% 5% 5% 4% 2% 6% 3% 5% 4% 5% 4% 5% 4%

E E E

I have never called the CRA / It has 555 7 11 7 10 145 193 17 17 60 88 354 133 16 53 445 111

been too long since I've called the CRA 28% 19% 28% 25% 29% 31% 25% 25% 27% 28% 33% 27% 33% 31% 24% 27% 29%

B B L

CAN'T REMEMBER / REFUSE 35 1 1 0 0 3 23 0 - 3 3 24 2 - 9 31 3

2% 3% 2% 2% 1% 1% 3% 1% 2% 1% 2% \*% 4% 2% 1%

F M M

NET: Top 2 814 17 15 11 17 198 318 31 32 87 88 535 156 23 101 662 152

41% 42% 40% 42% 49% 42% 41% 43% 51% 40% 33% 40% 39% 46% 46% 41% 40%

K K

NET: Bottom 2 238 6 5 4 2 59 93 7 1 26 34 166 43 9 20 202 36

12% 14% 13% 17% 6% 12% 12% 10% 2% 12% 13% 12% 11% 19% 9% 12% 10%

I I EI EI EI I I I

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7E Page 204

Banner 3

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Always 403 7 110 283 323 80 307 96 117 76 203 347 49

20% 6% 13% 29% 22% 15% 22% 15% 20% 23% 19% 20% 25%

B BC F H

Often 411 8 164 237 343 66 327 84 149 71 185 371 34

21% 8% 19% 24% 23% 12% 24% 13% 26% 22% 17% 21% 17%

B BC F H K

Sometimes 358 13 229 113 291 64 287 69 122 40 192 323 31

18% 13% 26% 11% 20% 12% 21% 11% 21% 12% 18% 18% 16%

BD F H J J

Rarely 142 27 75 37 107 35 105 37 25 25 89 124 13

7% 27% 9% 4% 7% 7% 8% 6% 4% 7% 8% 7% 6%

CD D I

Never 96 24 38 30 68 28 60 36 22 20 54 76 19

5% 24% 4% 3% 5% 5% 4% 6% 4% 6% 5% 4% 9%

CD L

I have never called the CRA / It has 555 24 248 263 301 253 256 299 139 91 316 493 48

been too long since I've called the CRA 28% 23% 28% 27% 21% 48% 19% 48% 24% 28% 30% 28% 24%

E G I

CAN'T REMEMBER / REFUSE 35 - 12 22 29 6 31 4 11 5 19 31 4

2% 1% 2% 2% 1% 2% 1% 2% 1% 2% 2% 2%

H

NET: Top 2 814 14 274 520 666 146 634 179 266 147 388 718 83

41% 14% 31% 53% 46% 27% 46% 29% 46% 45% 37% 41% 42%

B BC F H K K

NET: Bottom 2 238 52 113 67 175 62 165 73 47 45 143 200 31

12% 50% 13% 7% 12% 12% 12% 12% 8% 14% 14% 11% 16%

CD D I I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_T2 Page 205

Banner 1

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

The agents are respectful 1273 605 668 378 332 341 217 318 396 554 725 112 422 270 403 160 330

88% 90% 87% 90% 89% 86% 87% 84% 89% 91% 89% 88% 87% 84% 91% 91% 90%

I O O

The agents provide you with accurate 1098 525 573 327 291 292 184 284 346 465 626 92 369 228 348 136 295

information 76% 78% 74% 78% 78% 74% 74% 75% 78% 76% 77% 73% 76% 71% 79% 78% 80%

O O

The agents fully answer all your 1077 521 556 325 288 281 180 273 349 452 617 99 351 225 350 131 283

questions 75% 77% 72% 77% 78% 71% 72% 72% 78% 74% 76% 78% 72% 70% 79% 75% 77%

F O

The agents care about the tax situation 814 391 423 251 197 223 141 217 250 345 446 63 296 194 263 94 203

with which you are dealing 56% 58% 55% 60% 53% 56% 57% 57% 56% 56% 55% 50% 61% 60% 60% 54% 55%

The wait time on the line before 527 279 248 153 153 125 94 144 163 221 311 51 160 120 165 59 148

getting through to an agent is 36% 41% 32% 36% 41% 32% 37% 38% 36% 36% 38% 40% 33% 37% 37% 34% 40%

acceptable C F

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_T2 Page 206

Banner 2

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

The agents are respectful 1273 29 25 17 22 301 501 42 37 143 156 850 244 31 148 1043 230

88% 88% 89% 87% 90% 91% 87% 79% 81% 90% 89% 87% 92% 91% 90% 88% 87%

H L

The agents provide you with accurate 1098 25 21 16 20 263 443 37 36 108 129 722 219 27 130 899 199

information 76% 76% 75% 78% 82% 80% 77% 70% 79% 69% 73% 74% 82% 78% 79% 76% 75%

J L

The agents fully answer all your 1077 25 21 15 20 265 415 35 31 117 133 710 212 29 126 889 189

questions 75% 77% 77% 76% 84% 81% 72% 65% 67% 74% 76% 72% 80% 84% 77% 75% 71%

GHI GHI L

The agents care about the tax situation 814 17 15 11 17 198 318 31 32 87 88 535 156 23 101 662 152

with which you are dealing 56% 52% 56% 56% 69% 60% 55% 57% 70% 55% 50% 55% 58% 66% 61% 56% 57%

K BGK

The wait time on the line before 527 10 9 7 11 145 210 17 15 56 48 323 113 16 75 441 86

getting through to an agent is 36% 30% 33% 33% 44% 44% 36% 31% 32% 36% 28% 33% 42% 47% 46% 37% 32%

acceptable K BGK L L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_T2 Page 207

Banner 3

Summary - Top-Two Scores (Always/Often): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

The agents are respectful 1273 52 535 674 1017 251 984 287 410 211 635 1127 128

88% 65% 85% 93% 88% 91% 88% 88% 92% 89% 86% 89% 86%

B BC K

The agents provide you with accurate 1098 33 421 634 889 203 848 250 357 177 550 981 101

information 76% 42% 67% 88% 77% 73% 76% 77% 80% 75% 74% 77% 68%

B BC K M

The agents fully answer all your 1077 28 415 623 865 207 831 246 339 185 541 954 109

questions 75% 36% 66% 86% 75% 75% 74% 76% 76% 78% 73% 75% 73%

B BC

The agents care about the tax situation 814 14 274 520 666 146 634 179 266 147 388 718 83

with which you are dealing 56% 18% 44% 72% 57% 53% 57% 55% 60% 62% 52% 56% 56%

B BC K K

The wait time on the line before 527 20 165 339 422 103 401 126 159 94 269 466 56

getting through to an agent is 36% 26% 26% 47% 36% 37% 36% 39% 36% 40% 36% 37% 37%

acceptable BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_B2 Page 208

Banner 1

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

The wait time on the line before 397 157 240 110 80 122 83 99 115 181 206 35 150 98 118 41 88

getting through to an agent is 27% 23% 31% 26% 22% 31% 33% 26% 26% 30% 25% 28% 31% 30% 27% 24% 24%

acceptable B E E

The agents care about the tax situation 238 105 133 62 55 75 43 75 74 87 131 26 77 63 66 20 56

with which you are dealing 16% 16% 17% 15% 15% 19% 17% 20% 17% 14% 16% 21% 16% 20% 15% 12% 15%

Q

The agents provide you with accurate 106 51 55 22 26 36 21 33 34 38 49 7 48 39 24 6 21

information 7% 8% 7% 5% 7% 9% 9% 9% 8% 6% 6% 5% 10% 12% 5% 3% 6%

L PQR

The agents fully answer all your 103 41 62 23 21 35 21 29 32 40 57 10 35 32 24 6 24

questions 7% 6% 8% 6% 6% 9% 8% 8% 7% 7% 7% 8% 7% 10% 6% 3% 6%

Q

The agents are respectful 43 20 22 11 9 15 8 17 17 9 22 2 19 20 8 1 7

3% 3% 3% 3% 2% 4% 3% 5% 4% 1% 3% 1% 4% 6% 2% 1% 2%

K PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_B2 Page 209

Banner 2

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

The wait time on the line before 397 10 9 6 6 79 151 13 11 56 56 293 62 11 31 329 68

getting through to an agent is 27% 31% 31% 29% 24% 24% 26% 25% 25% 35% 32% 30% 23% 31% 19% 28% 26%

acceptable F MO

The agents care about the tax situation 238 6 5 4 2 59 93 7 1 26 34 166 43 9 20 202 36

with which you are dealing 16% 17% 19% 22% 8% 18% 16% 13% 3% 17% 20% 17% 16% 27% 12% 17% 14%

I I EI EI I I EI

The agents provide you with accurate 106 1 3 1 1 21 43 5 2 16 12 74 12 4 17 83 23

information 7% 3% 12% 7% 5% 6% 7% 9% 5% 10% 7% 8% 5% 11% 10% 7% 9%

B

The agents fully answer all your 103 1 2 2 1 18 37 5 4 17 15 80 13 3 7 83 20

questions 7% 3% 7% 10% 5% 5% 6% 9% 9% 11% 9% 8% 5% 8% 4% 7% 7%

The agents are respectful 43 1 1 1 1 5 21 1 1 2 8 33 3 2 4 37 6

3% 3% 3% 3% 6% 2% 4% 2% 3% 2% 5% 3% 1% 6% 3% 3% 2%

M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7S\_B2 Page 210

Banner 3

Summary - Bottom-Two Scores (Rarely/Never): When you deal with someone from the CRA over the phone, how often would you say… [Excluding those who have never called the CRA]

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

The wait time on the line before 397 45 206 141 317 77 313 83 127 59 207 341 50

getting through to an agent is 27% 57% 33% 19% 27% 28% 28% 26% 28% 25% 28% 27% 33%

acceptable CD D

The agents care about the tax situation 238 52 113 67 175 62 165 73 47 45 143 200 31

with which you are dealing 16% 65% 18% 9% 15% 22% 15% 22% 11% 19% 19% 16% 21%

CD D E G I I

The agents provide you with accurate 106 28 50 27 81 25 71 35 23 20 60 82 21

information 7% 35% 8% 4% 7% 9% 6% 11% 5% 9% 8% 6% 14%

CD D G L

The agents fully answer all your 103 27 49 24 77 25 75 28 29 15 59 87 15

questions 7% 35% 8% 3% 7% 9% 7% 9% 6% 6% 8% 7% 10%

CD D

The agents are respectful 43 11 16 16 32 11 31 12 9 6 26 30 9

3% 14% 2% 2% 3% 4% 3% 4% 2% 3% 3% 2% 6%

CD

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7A\_2 Page 211

Banner 1

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

Always 927 465 462 284 236 239 164 231 279 414 529 83 306 207 286 117 243

64% 69% 60% 68% 64% 60% 66% 61% 63% 68% 65% 66% 63% 64% 65% 67% 66%

C

Often 346 140 206 94 95 102 53 87 117 140 196 29 116 63 117 43 88

24% 21% 27% 22% 26% 26% 21% 23% 26% 23% 24% 23% 24% 20% 26% 24% 24%

B

Sometimes 121 46 74 25 31 40 24 44 32 44 63 13 43 31 27 12 30

8% 7% 10% 6% 8% 10% 10% 12% 7% 7% 8% 10% 9% 10% 6% 7% 8%

Rarely 24 11 14 8 3 8 4 9 11 4 14 0 10 13 2 1 2

2% 2% 2% 2% 1% 2% 2% 2% 3% 1% 2% \*% 2% 4% \*% 1% \*%

PQR

Never 19 10 9 3 5 7 4 9 5 5 8 2 9 7 6 - 6

1% 1% 1% 1% 1% 2% 1% 2% 1% 1% 1% 1% 2% 2% 1% 2%

CAN'T REMEMBER / REFUSE 8 3 5 6 0 - 1 - 2 5 5 - 3 - 3 2 1

1% \*% 1% 1% \*% \*% \*% 1% 1% 1% 1% 1% \*%

NET: Top 2 1273 605 668 378 332 341 217 318 396 554 725 112 422 270 403 160 330

88% 90% 87% 90% 89% 86% 87% 84% 89% 91% 89% 88% 87% 84% 91% 91% 90%

I O O

NET: Bottom 2 43 20 22 11 9 15 8 17 17 9 22 2 19 20 8 1 7

3% 3% 3% 3% 2% 4% 3% 5% 4% 1% 3% 1% 4% 6% 2% 1% 2%

K PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7A\_2 Page 212

Banner 2

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

Always 927 19 18 12 19 234 357 30 26 101 111 607 185 23 112 766 161

64% 56% 66% 60% 78% 71% 62% 57% 57% 64% 63% 62% 70% 67% 68% 65% 60%

BDGHI BG L

Often 346 10 6 5 3 67 145 12 11 42 44 242 59 8 36 276 70

24% 31% 23% 27% 13% 20% 25% 22% 24% 27% 25% 25% 22% 25% 22% 23% 26%

E E E E

Sometimes 121 2 2 2 1 22 49 10 7 13 12 92 18 1 9 92 29

8% 6% 8% 10% 4% 7% 9% 19% 16% 8% 7% 9% 7% 3% 6% 8% 11%

BEFK E N

Rarely 24 1 1 0 1 3 9 - 0 2 6 18 1 2 2 20 4

2% 3% 2% 1% 6% 1% 2% 1% 2% 4% 2% 1% 6% 1% 2% 1%

Never 19 - 0 0 - 2 12 1 1 - 2 15 1 - 2 17 2

1% 1% 2% 1% 2% 2% 2% 1% 2% 1% 1% 1% 1%

CAN'T REMEMBER / REFUSE 8 1 - - - 1 6 - - - - 5 1 - 2 7 1

1% 4% \*% 1% 1% \*% 1% 1% \*%

NET: Top 2 1273 29 25 17 22 301 501 42 37 143 156 850 244 31 148 1043 230

88% 88% 89% 87% 90% 91% 87% 79% 81% 90% 89% 87% 92% 91% 90% 88% 87%

H L

NET: Bottom 2 43 1 1 1 1 5 21 1 1 2 8 33 3 2 4 37 6

3% 3% 3% 3% 6% 2% 4% 2% 3% 2% 5% 3% 1% 6% 3% 3% 2%

M

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7A\_2 Page 213

Banner 3

Q7A. When you deal with someone from the CRA over the phone, how often would you say the agents are respectful? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

Always 927 28 338 551 755 168 723 203 310 151 452 819 93

64% 35% 54% 76% 65% 61% 65% 62% 70% 64% 61% 64% 62%

B BC K

Often 346 23 196 123 262 84 262 84 100 60 183 308 35

24% 29% 31% 17% 23% 30% 23% 26% 22% 25% 25% 24% 24%

D D E

Sometimes 121 17 74 29 108 11 95 26 25 17 77 107 11

8% 21% 12% 4% 9% 4% 8% 8% 6% 7% 10% 8% 8%

D D F I

Rarely 24 4 9 10 21 3 19 5 4 2 16 19 3

2% 6% 1% 1% 2% 1% 2% 1% 1% 1% 2% 2% 2%

Never 19 6 7 5 11 8 11 7 5 4 9 11 6

1% 8% 1% 1% 1% 3% 1% 2% 1% 2% 1% 1% 4%

CD L

CAN'T REMEMBER / REFUSE 8 - 4 4 5 3 7 1 1 3 5 7 1

1% 1% 1% \*% 1% 1% \*% \*% 1% 1% 1% 1%

NET: Top 2 1273 52 535 674 1017 251 984 287 410 211 635 1127 128

88% 65% 85% 93% 88% 91% 88% 88% 92% 89% 86% 89% 86%

B BC K

NET: Bottom 2 43 11 16 16 32 11 31 12 9 6 26 30 9

3% 14% 2% 2% 3% 4% 3% 4% 2% 3% 3% 2% 6%

CD

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7B\_2 Page 214

Banner 1

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information? [Excluding those who have never called the

CRA]

Base: Respondents who have called the CRA

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

Always 620 303 317 184 170 160 106 167 197 253 346 53 214 138 200 69 162

43% 45% 41% 44% 46% 40% 42% 44% 44% 41% 42% 42% 44% 43% 45% 39% 44%

Often 477 222 256 144 121 132 79 117 149 211 280 39 155 90 148 67 133

33% 33% 33% 34% 33% 33% 31% 31% 33% 35% 34% 31% 32% 28% 33% 38% 36%

Sometimes 226 93 133 64 54 67 38 60 61 102 133 27 64 53 64 30 52

16% 14% 17% 15% 14% 17% 15% 16% 14% 17% 16% 21% 13% 16% 14% 17% 14%

Rarely 66 32 34 15 16 20 15 18 22 26 28 5 31 27 17 3 9

5% 5% 4% 4% 4% 5% 6% 5% 5% 4% 3% 4% 6% 8% 4% 2% 2%

L PQR

Never 40 19 20 7 10 16 7 15 12 12 21 2 17 12 6 3 12

3% 3% 3% 2% 3% 4% 3% 4% 3% 2% 3% 1% 4% 4% 1% 2% 3%

CAN'T REMEMBER / REFUSE 14 6 8 6 1 1 6 3 5 7 7 1 7 2 6 3 1

1% 1% 1% 1% \*% \*% 3% 1% 1% 1% 1% 1% 1% 1% 1% 2% \*%

EF

NET: Top 2 1098 525 573 327 291 292 184 284 346 465 626 92 369 228 348 136 295

76% 78% 74% 78% 78% 74% 74% 75% 78% 76% 77% 73% 76% 71% 79% 78% 80%

O O

NET: Bottom 2 106 51 55 22 26 36 21 33 34 38 49 7 48 39 24 6 21

7% 8% 7% 5% 7% 9% 9% 9% 8% 6% 6% 5% 10% 12% 5% 3% 6%

L PQR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7B\_2 Page 215

Banner 2

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information? [Excluding those who have never called the

CRA]

Base: Respondents who have called the CRA

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

Always 620 13 12 9 13 150 260 18 20 54 72 408 123 15 74 511 109

43% 38% 43% 43% 52% 46% 45% 33% 43% 34% 41% 42% 46% 43% 45% 43% 41%

HJ

Often 477 12 9 7 7 113 183 19 16 54 57 313 96 12 56 388 90

33% 38% 32% 34% 29% 34% 32% 36% 35% 34% 32% 32% 36% 35% 34% 33% 34%

Sometimes 226 5 3 3 3 43 85 11 7 33 32 174 34 4 14 186 41

16% 17% 9% 14% 13% 13% 15% 21% 16% 21% 18% 18% 13% 11% 9% 16% 15%

O

Rarely 66 1 1 1 0 11 25 4 1 13 8 45 7 4 11 48 19

5% 2% 4% 5% 2% 3% 4% 7% 2% 9% 5% 5% 3% 10% 7% 4% 7%

Never 40 0 2 0 1 10 17 1 1 3 4 29 5 0 6 35 5

3% 1% 8% 2% 3% 3% 3% 2% 3% 2% 2% 3% 2% 1% 4% 3% 2%

B

CAN'T REMEMBER / REFUSE 14 1 1 0 0 2 7 - - 1 3 10 1 - 3 11 4

1% 4% 3% 1% 1% 1% 1% 1% 1% 1% \*% 2% 1% 1%

NET: Top 2 1098 25 21 16 20 263 443 37 36 108 129 722 219 27 130 899 199

76% 76% 75% 78% 82% 80% 77% 70% 79% 69% 73% 74% 82% 78% 79% 76% 75%

J L

NET: Bottom 2 106 1 3 1 1 21 43 5 2 16 12 74 12 4 17 83 23

7% 3% 12% 7% 5% 6% 7% 9% 5% 10% 7% 8% 5% 11% 10% 7% 9%

B

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7B\_2 Page 216

Banner 3

Q7B. When you deal with someone from the CRA over the phone, how often would you say the agents provide you with accurate information? [Excluding those who have never called the

CRA]

Base: Respondents who have called the CRA

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

Always 620 9 191 416 500 118 468 152 205 110 294 549 60

43% 12% 30% 58% 43% 42% 42% 47% 46% 46% 40% 43% 40%

B BC

Often 477 24 229 218 390 85 380 98 151 67 256 433 41

33% 30% 36% 30% 34% 31% 34% 30% 34% 28% 35% 34% 27%

D

Sometimes 226 17 150 57 181 44 185 40 63 35 124 197 25

16% 22% 24% 8% 16% 16% 17% 12% 14% 15% 17% 16% 16%

D D

Rarely 66 17 36 13 56 11 51 15 13 14 39 54 13

5% 22% 6% 2% 5% 4% 5% 5% 3% 6% 5% 4% 9%

CD D L

Never 40 11 14 14 25 14 20 20 10 6 21 28 8

3% 13% 2% 2% 2% 5% 2% 6% 2% 3% 3% 2% 5%

CD G

CAN'T REMEMBER / REFUSE 14 1 7 5 9 6 14 1 3 4 7 11 3

1% 1% 1% 1% 1% 2% 1% \*% 1% 2% 1% 1% 2%

NET: Top 2 1098 33 421 634 889 203 848 250 357 177 550 981 101

76% 42% 67% 88% 77% 73% 76% 77% 80% 75% 74% 77% 68%

B BC K M

NET: Bottom 2 106 28 50 27 81 25 71 35 23 20 60 82 21

7% 35% 8% 4% 7% 9% 6% 11% 5% 9% 8% 6% 14%

CD D G L

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7C\_2 Page 217

Banner 1

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable? [Excluding those

who have never called the CRA]

Base: Respondents who have called the CRA

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

Always 178 103 75 57 46 40 34 48 52 78 104 20 53 39 62 12 55

12% 15% 10% 14% 12% 10% 14% 13% 12% 13% 13% 15% 11% 12% 14% 7% 15%

C Q Q

Often 349 176 173 96 108 85 60 96 111 143 206 31 107 80 103 47 94

24% 26% 23% 23% 29% 21% 24% 25% 25% 23% 25% 25% 22% 25% 23% 27% 25%

F

Sometimes 506 231 275 149 136 146 71 133 167 201 286 41 174 101 154 72 130

35% 34% 36% 35% 37% 37% 29% 35% 37% 33% 35% 32% 36% 32% 35% 41% 35%

H H

Rarely 231 93 138 63 42 71 55 51 65 114 122 21 86 53 78 22 51

16% 14% 18% 15% 11% 18% 22% 13% 15% 19% 15% 17% 18% 16% 18% 12% 14%

E DE

Never 166 64 102 47 38 51 28 48 49 67 85 14 64 45 40 20 37

11% 9% 13% 11% 10% 13% 11% 13% 11% 11% 10% 11% 13% 14% 9% 11% 10%

CAN'T REMEMBER / REFUSE 15 9 6 8 2 3 2 3 2 9 12 - 3 2 5 2 3

1% 1% 1% 2% \*% 1% 1% 1% \*% 1% 2% 1% 1% 1% 1% 1%

NET: Top 2 527 279 248 153 153 125 94 144 163 221 311 51 160 120 165 59 148

36% 41% 32% 36% 41% 32% 37% 38% 36% 36% 38% 40% 33% 37% 37% 34% 40%

C F

NET: Bottom 2 397 157 240 110 80 122 83 99 115 181 206 35 150 98 118 41 88

27% 23% 31% 26% 22% 31% 33% 26% 26% 30% 25% 28% 31% 30% 27% 24% 24%

B E E

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7C\_2 Page 218

Banner 2

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable? [Excluding those

who have never called the CRA]

Base: Respondents who have called the CRA

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

Always 178 4 3 2 3 46 75 8 5 20 13 101 34 9 33 152 26

12% 11% 10% 10% 11% 14% 13% 15% 11% 13% 7% 10% 13% 25% 20% 13% 10%

L

Often 349 6 6 5 8 99 135 9 10 36 35 221 79 8 41 289 60

24% 19% 23% 23% 33% 30% 23% 17% 22% 23% 20% 23% 30% 22% 25% 25% 23%

H HK L

Sometimes 506 12 10 8 8 104 209 24 20 44 68 354 92 7 53 395 111

35% 36% 36% 38% 32% 32% 36% 44% 43% 28% 39% 36% 34% 22% 32% 33% 42%

P

Rarely 231 5 4 4 4 55 80 8 7 32 32 157 47 6 20 188 43

16% 15% 14% 18% 18% 17% 14% 15% 16% 20% 18% 16% 18% 17% 12% 16% 16%

Never 166 5 5 2 1 24 71 5 4 24 24 136 14 5 11 141 25

11% 16% 17% 11% 6% 7% 12% 9% 8% 15% 14% 14% 5% 15% 7% 12% 9%

F MO

CAN'T REMEMBER / REFUSE 15 1 0 - - 1 7 - - 2 4 10 - - 5 14 1

1% 3% 1% \*% 1% 1% 2% 1% 3% 1% \*%

F

NET: Top 2 527 10 9 7 11 145 210 17 15 56 48 323 113 16 75 441 86

36% 30% 33% 33% 44% 44% 36% 31% 32% 36% 28% 33% 42% 47% 46% 37% 32%

K BGK L L

NET: Bottom 2 397 10 9 6 6 79 151 13 11 56 56 293 62 11 31 329 68

27% 31% 31% 29% 24% 24% 26% 25% 25% 35% 32% 30% 23% 31% 19% 28% 26%

F MO

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7C\_2 Page 219

Banner 3

Q7C. When you deal with someone from the CRA over the phone, how often would you say the wait time on the line before getting through to an agent is acceptable? [Excluding those

who have never called the CRA]

Base: Respondents who have called the CRA

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

Always 178 4 48 125 134 44 120 58 34 42 98 159 15

12% 5% 8% 17% 12% 16% 11% 18% 8% 18% 13% 13% 10%

BC G I I

Often 349 16 117 214 288 59 281 68 125 52 171 307 40

24% 20% 19% 30% 25% 21% 25% 21% 28% 22% 23% 24% 27%

C

Sometimes 506 14 255 230 410 93 392 112 157 82 257 453 43

35% 18% 41% 32% 35% 34% 35% 35% 35% 35% 35% 36% 29%

BD B

Rarely 231 25 122 83 181 48 180 50 69 37 124 203 26

16% 32% 19% 12% 16% 17% 16% 15% 15% 15% 17% 16% 18%

CD D

Never 166 20 84 57 136 29 133 33 58 23 83 138 23

11% 25% 13% 8% 12% 11% 12% 10% 13% 10% 11% 11% 16%

CD D

CAN'T REMEMBER / REFUSE 15 - 2 13 12 3 12 4 3 1 9 12 1

1% \*% 2% 1% 1% 1% 1% 1% \*% 1% 1% 1%

C

NET: Top 2 527 20 165 339 422 103 401 126 159 94 269 466 56

36% 26% 26% 47% 36% 37% 36% 39% 36% 40% 36% 37% 37%

BC

NET: Bottom 2 397 45 206 141 317 77 313 83 127 59 207 341 50

27% 57% 33% 19% 27% 28% 28% 26% 28% 25% 28% 27% 33%

CD D

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7D\_2 Page 220

Banner 1

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

Always 603 303 300 183 159 151 108 164 189 246 344 54 201 151 195 66 144

42% 45% 39% 44% 43% 38% 43% 43% 42% 40% 42% 42% 41% 47% 44% 38% 39%

Often 474 218 257 142 129 130 72 109 159 206 273 45 150 75 156 65 139

33% 32% 33% 34% 35% 33% 29% 29% 36% 34% 33% 36% 31% 23% 35% 37% 38%

O O O

Sometimes 254 109 145 65 59 79 48 75 62 114 136 17 99 62 63 35 61

18% 16% 19% 15% 16% 20% 19% 20% 14% 19% 17% 13% 20% 19% 14% 20% 17%

J

Rarely 66 25 41 18 11 24 14 17 19 29 38 4 23 18 16 5 18

5% 4% 5% 4% 3% 6% 6% 5% 4% 5% 5% 3% 5% 6% 4% 3% 5%

E

Never 37 15 21 6 11 11 7 11 13 11 18 5 13 14 8 1 6

3% 2% 3% 1% 3% 3% 3% 3% 3% 2% 2% 4% 3% 4% 2% 1% 2%

CAN'T REMEMBER / REFUSE 11 5 6 6 2 0 1 2 4 5 6 1 2 1 4 2 1

1% 1% 1% 1% 1% \*% \*% 1% 1% 1% 1% 1% \*% \*% 1% 1% \*%

NET: Top 2 1077 521 556 325 288 281 180 273 349 452 617 99 351 225 350 131 283

75% 77% 72% 77% 78% 71% 72% 72% 78% 74% 76% 78% 72% 70% 79% 75% 77%

F O

NET: Bottom 2 103 41 62 23 21 35 21 29 32 40 57 10 35 32 24 6 24

7% 6% 8% 6% 6% 9% 8% 8% 7% 7% 7% 8% 7% 10% 6% 3% 6%

Q

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7D\_2 Page 221

Banner 2

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

Always 603 13 16 8 13 156 231 19 17 62 70 377 127 17 83 494 109

42% 39% 57% 38% 53% 47% 40% 35% 37% 39% 40% 38% 48% 48% 51% 42% 41%

DGHIJK L L

Often 474 13 6 8 8 109 185 16 14 55 63 333 86 12 43 395 80

33% 39% 21% 38% 31% 33% 32% 30% 30% 35% 36% 34% 32% 36% 26% 33% 30%

C C C C C

Sometimes 254 5 4 3 3 46 116 14 11 23 28 182 42 3 28 199 55

18% 16% 15% 14% 12% 14% 20% 27% 24% 15% 16% 19% 16% 8% 17% 17% 21%

F EF N

Rarely 66 - 0 1 0 11 20 4 2 16 11 49 8 3 6 51 15

5% 1% 4% 2% 3% 4% 8% 5% 10% 6% 5% 3% 8% 4% 4% 6%

CE C

Never 37 1 2 1 1 7 17 1 2 2 4 31 4 - 1 32 4

3% 3% 6% 6% 3% 2% 3% 1% 4% 1% 2% 3% 2% 1% 3% 2%

O

CAN'T REMEMBER / REFUSE 11 1 - - - - 8 - - 1 - 8 - - 2 9 2

1% 4% 1% 1% 1% 1% 1% 1%

NET: Top 2 1077 25 21 15 20 265 415 35 31 117 133 710 212 29 126 889 189

75% 77% 77% 76% 84% 81% 72% 65% 67% 74% 76% 72% 80% 84% 77% 75% 71%

GHI GHI L

NET: Bottom 2 103 1 2 2 1 18 37 5 4 17 15 80 13 3 7 83 20

7% 3% 7% 10% 5% 5% 6% 9% 9% 11% 9% 8% 5% 8% 4% 7% 7%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7D\_2 Page 222

Banner 3

Q7D. When you deal with someone from the CRA over the phone, how often would you say the agents fully answer all your questions? [Excluding those who have never called the CRA]

Base: Respondents who have called the CRA

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

Always 603 11 190 398 478 121 449 154 182 120 291 518 74

42% 14% 30% 55% 41% 44% 40% 47% 41% 51% 39% 41% 49%

B BC IK

Often 474 17 226 225 387 86 381 93 157 65 250 437 36

33% 21% 36% 31% 33% 31% 34% 28% 35% 27% 34% 34% 24%

B M

Sometimes 254 24 159 70 213 41 202 50 78 34 135 221 26

18% 30% 25% 10% 18% 15% 18% 16% 17% 14% 18% 17% 17%

D D

Rarely 66 19 31 16 52 13 48 18 18 10 39 62 3

5% 24% 5% 2% 4% 5% 4% 5% 4% 4% 5% 5% 2%

CD D

Never 37 8 18 8 25 12 26 10 11 5 20 25 12

3% 11% 3% 1% 2% 4% 2% 3% 3% 2% 3% 2% 8%

CD L

CAN'T REMEMBER / REFUSE 11 - 5 5 6 5 10 1 - 3 7 10 -

1% 1% 1% 1% 2% 1% \*% 1% 1% 1%

NET: Top 2 1077 28 415 623 865 207 831 246 339 185 541 954 109

75% 36% 66% 86% 75% 75% 74% 76% 76% 78% 73% 75% 73%

B BC

NET: Bottom 2 103 27 49 24 77 25 75 28 29 15 59 87 15

7% 35% 8% 3% 7% 9% 7% 9% 6% 6% 8% 7% 10%

CD D

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7E\_2 Page 223

Banner 1

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing? [Excluding those who have

never called the CRA]

Base: Respondents who have called the CRA

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1445 676 769 420 371 396 250 379 446 612 815 126 487 321 442 175 369

Unweighted 'N' 1434 712 722 234 345 484 363 405 450 570 711 129 575 316 461 160 340

Always 403 210 193 120 87 115 80 109 137 156 222 31 149 109 132 45 90

28% 31% 25% 29% 24% 29% 32% 29% 31% 25% 27% 24% 31% 34% 30% 26% 24%

C E R

Often 411 181 231 131 109 108 61 108 113 189 224 33 146 84 131 49 114

28% 27% 30% 31% 29% 27% 24% 28% 25% 31% 27% 26% 30% 26% 30% 28% 31%

Sometimes 358 162 196 91 116 94 56 81 114 160 221 33 101 56 104 57 101

25% 24% 25% 22% 31% 24% 22% 21% 26% 26% 27% 26% 21% 18% 24% 33% 27%

DFH N O O

Rarely 142 59 82 44 30 38 27 47 39 55 75 18 46 42 35 16 31

10% 9% 11% 11% 8% 10% 11% 12% 9% 9% 9% 14% 9% 13% 8% 9% 9%

Never 96 46 51 17 26 37 16 29 35 32 56 9 31 21 30 4 25

7% 7% 7% 4% 7% 9% 6% 8% 8% 5% 7% 7% 6% 7% 7% 3% 7%

D Q

CAN'T REMEMBER / REFUSE 35 18 17 17 3 3 10 5 8 20 17 3 13 8 9 4 8

2% 3% 2% 4% 1% 1% 4% 1% 2% 3% 2% 3% 3% 2% 2% 2% 2%

EF EF

NET: Top 2 814 391 423 251 197 223 141 217 250 345 446 63 296 194 263 94 203

56% 58% 55% 60% 53% 56% 57% 57% 56% 56% 55% 50% 61% 60% 60% 54% 55%

NET: Bottom 2 238 105 133 62 55 75 43 75 74 87 131 26 77 63 66 20 56

16% 16% 17% 15% 15% 19% 17% 20% 17% 14% 16% 21% 16% 20% 15% 12% 15%

Q

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7E\_2 Page 224

Banner 2

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing? [Excluding those who have

never called the CRA]

Base: Respondents who have called the CRA

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1445 33 28 20 24 329 577 54 46 158 176 980 267 34 164 1179 266

Unweighted 'N' 1434 79 72 76 77 291 442 73 70 122 132 1034 248 36 116 1137 297

Always 403 6 9 4 9 91 155 12 17 47 54 256 68 11 67 329 74

28% 18% 33% 20% 37% 28% 27% 23% 36% 29% 30% 26% 26% 33% 41% 28% 28%

BD B LM

Often 411 11 6 7 8 107 163 18 16 41 34 279 88 11 33 333 78

28% 33% 23% 36% 32% 33% 28% 34% 34% 26% 20% 28% 33% 33% 20% 28% 29%

K K O

Sometimes 358 9 7 4 5 70 143 15 12 41 51 255 66 2 35 284 74

25% 28% 24% 20% 23% 21% 25% 29% 26% 26% 29% 26% 25% 6% 21% 24% 28%

N N N

Rarely 142 3 3 2 2 33 55 4 - 13 27 98 26 7 11 120 22

10% 10% 11% 12% 6% 10% 9% 8% 9% 15% 10% 10% 20% 7% 10% 8%

Never 96 2 2 2 0 26 38 3 1 13 8 68 17 3 9 82 15

7% 7% 8% 10% 2% 8% 7% 5% 3% 8% 4% 7% 7% 7% 5% 7% 6%

E E E

CAN'T REMEMBER / REFUSE 35 1 1 0 0 3 23 0 - 3 3 24 2 - 9 31 3

2% 3% 2% 2% 1% 1% 4% 1% 2% 1% 2% 1% 5% 3% 1%

F M M

NET: Top 2 814 17 15 11 17 198 318 31 32 87 88 535 156 23 101 662 152

56% 52% 56% 56% 69% 60% 55% 57% 70% 55% 50% 55% 58% 66% 61% 56% 57%

K BGK

NET: Bottom 2 238 6 5 4 2 59 93 7 1 26 34 166 43 9 20 202 36

16% 17% 19% 22% 8% 18% 16% 13% 3% 17% 20% 17% 16% 27% 12% 17% 14%

I I EI EI I I EI

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q7E\_2 Page 225

Banner 3

Q7E. When you deal with someone from the CRA over the phone, how often would you say the agents care about the tax situation with which you are dealing? [Excluding those who have

never called the CRA]

Base: Respondents who have called the CRA

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1445 79 628 723 1161 277 1117 326 446 237 742 1272 149

Unweighted 'N' 1434 91 624 703 1137 291 1082 350 458 227 734 1247 168

Always 403 7 110 283 323 80 307 96 117 76 203 347 49

28% 8% 17% 39% 28% 29% 27% 29% 26% 32% 27% 27% 33%

B BC

Often 411 8 164 237 343 66 327 84 149 71 185 371 34

28% 10% 26% 33% 30% 24% 29% 26% 33% 30% 25% 29% 23%

B BC K

Sometimes 358 13 229 113 291 64 287 69 122 40 192 323 31

25% 17% 36% 16% 25% 23% 26% 21% 27% 17% 26% 25% 21%

BD J J

Rarely 142 27 75 37 107 35 105 37 25 25 89 124 13

10% 35% 12% 5% 9% 12% 9% 11% 6% 10% 12% 10% 8%

CD D I

Never 96 24 38 30 68 28 60 36 22 20 54 76 19

7% 31% 6% 4% 6% 10% 5% 11% 5% 9% 7% 6% 12%

CD G L

CAN'T REMEMBER / REFUSE 35 - 12 22 29 6 31 4 11 5 19 31 4

2% 2% 3% 2% 2% 3% 1% 2% 2% 3% 2% 3%

NET: Top 2 814 14 274 520 666 146 634 179 266 147 388 718 83

56% 18% 44% 72% 57% 53% 57% 55% 60% 62% 52% 56% 56%

B BC K K

NET: Bottom 2 238 52 113 67 175 62 165 73 47 45 143 200 31

16% 65% 18% 9% 15% 22% 15% 22% 11% 19% 19% 16% 21%

CD D E G I I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8S\_T Page 226

Banner 1

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the CRA?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

The auditor was respectful 119 60 59 49 23 29 19 25 44 50 74 9 36 42 35 9 20

67% 66% 69% 81% 63% 60% 61% 59% 74% 68% 70% 58% 67% 80% 68% 54% 55%

F

The auditor was professional 109 59 50 44 23 26 17 21 41 47 67 8 34 39 32 9 20

62% 65% 58% 72% 63% 54% 55% 50% 68% 64% 63% 53% 63% 75% 63% 51% 53%

The auditor was knowledgeable 102 55 47 36 21 28 17 23 39 40 57 7 37 38 32 11 13

58% 61% 54% 61% 58% 56% 57% 54% 65% 55% 54% 45% 70% 72% 64% 63% 34%

R R

The outcome of the audit was fair 94 52 42 40 15 24 14 19 38 37 57 3 34 34 31 8 14

53% 58% 49% 67% 42% 49% 47% 45% 63% 51% 54% 20% 64% 65% 60% 48% 37%

M M R

At the end of the audit, you felt the 94 54 40 35 18 24 16 23 33 38 54 6 33 32 29 9 15

auditor had understood your position 53% 60% 46% 59% 48% 50% 54% 53% 54% 53% 51% 35% 63% 62% 57% 51% 40%

You were provided enough time and 92 50 42 35 14 27 17 20 36 36 51 6 34 32 26 9 15

guidance to address the requirements of 52% 56% 48% 58% 39% 54% 55% 47% 59% 50% 48% 40% 64% 61% 51% 51% 41%

the audit

The audit process was fair 89 54 34 31 21 22 15 19 29 40 53 5 31 26 32 9 13

50% 60% 40% 51% 58% 46% 49% 46% 48% 55% 49% 30% 58% 51% 63% 53% 36%

C M R

The CRA or the auditor clearly 84 49 34 30 18 21 14 18 31 34 48 6 30 30 22 9 14

explained the audit process 47% 55% 40% 50% 48% 44% 47% 42% 52% 47% 45% 35% 56% 58% 43% 54% 39%

The auditor clearly explained the 83 46 37 27 15 24 16 18 28 37 45 3 33 29 24 7 13

results of the audit 47% 51% 43% 46% 41% 49% 54% 42% 47% 50% 43% 20% 63% 56% 47% 41% 35%

LM

The auditor cared about the tax 79 44 35 32 13 19 14 19 29 30 43 6 30 36 17 8 9

situation with which you were dealing 44% 49% 40% 53% 37% 40% 45% 45% 49% 41% 40% 35% 57% 69% 33% 48% 25%

PR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8S\_T Page 227

Banner 2

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the CRA?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

The auditor was respectful 119 1 1 - 1 45 38 1 5 11 16 62 34 4 20 103 16

67% 54% 57% 73% 73% 62% 22% 64% 95% 67% 62% 70% 90% 84% 70% 53%

H GH

The auditor was professional 109 1 1 - 1 41 33 1 6 11 16 58 32 3 16 94 15

62% 54% 57% 73% 66% 54% 15% 70% 89% 67% 58% 64% 69% 69% 64% 51%

H H GH H

The auditor was knowledgeable 102 1 1 0 1 42 28 2 5 10 12 49 34 4 15 87 15

58% 54% 35% 41% 73% 69% 47% 28% 62% 86% 52% 49% 69% 90% 66% 59% 51%

G GH L L

The outcome of the audit was fair 94 0 1 - 1 38 27 2 4 9 12 41 29 4 21 82 12

53% 24% 35% 73% 61% 45% 35% 56% 72% 51% 41% 58% 90% 89% 56% 41%

L LM

At the end of the audit, you felt the 94 1 1 0 1 39 29 1 4 9 9 42 30 3 19 83 11

auditor had understood your position 53% 54% 35% 41% 73% 64% 48% 15% 50% 74% 38% 42% 61% 71% 80% 56% 36%

H H L

You were provided enough time and 92 1 1 0 1 39 29 1 4 8 8 39 30 3 20 80 12

guidance to address the requirements of 52% 54% 35% 41% 73% 64% 48% 20% 52% 67% 34% 39% 62% 71% 84% 55% 39%

the audit H L L

The audit process was fair 89 1 1 - 1 37 32 2 5 6 5 41 28 4 16 81 8

50% 54% 35% 73% 61% 52% 28% 60% 49% 22% 41% 58% 90% 67% 55% 27%

K L Q

The CRA or the auditor clearly 84 0 1 0 0 36 24 1 4 8 8 40 27 3 13 75 9

explained the audit process 47% 24% 35% 41% 40% 59% 40% 20% 54% 62% 35% 40% 55% 71% 57% 51% 29%

Q

The auditor clearly explained the 83 0 1 - 1 38 21 2 4 7 9 31 29 3 20 72 11

results of the audit 47% 24% 35% 73% 62% 35% 28% 50% 55% 39% 31% 60% 71% 84% 49% 37%

G L L

The auditor cared about the tax 79 0 1 - 0 31 23 1 4 8 11 34 23 4 17 69 10

situation with which you were dealing 44% 24% 35% 40% 50% 38% 15% 45% 67% 45% 34% 48% 90% 73% 47% 33%

H LM L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8S\_T Page 228

Banner 3

Summary - Top-Three Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the CRA?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

The auditor was respectful 119 0 48 68 119 - 93 26 25 29 65 103 16

67% 2% 59% 92% 67% 66% 74% 68% 91% 60% 66% 78%

B BC IK

The auditor was professional 109 - 45 64 109 - 84 25 23 29 57 94 15

62% 55% 87% 62% 60% 69% 63% 91% 53% 61% 74%

C IK

The auditor was knowledgeable 102 2 37 63 102 - 79 23 20 26 56 87 15

58% 11% 45% 86% 58% 56% 64% 54% 82% 52% 57% 70%

B BC IK

The outcome of the audit was fair 94 3 30 59 94 - 75 19 15 22 57 82 10

53% 14% 37% 80% 53% 53% 54% 41% 70% 52% 53% 49%

B BC I

At the end of the audit, you felt the 94 - 35 56 94 - 74 19 17 24 52 79 15

auditor had understood your position 53% 42% 77% 53% 53% 54% 48% 76% 48% 51% 70%

C IK

You were provided enough time and 92 1 32 57 92 - 71 21 18 23 51 79 13

guidance to address the requirements of 52% 4% 39% 77% 52% 50% 60% 51% 72% 47% 52% 61%

the audit B BC K

The audit process was fair 89 2 27 57 89 - 70 19 18 20 51 74 15

50% 11% 33% 77% 50% 49% 54% 49% 64% 47% 48% 70%

B BC

The CRA or the auditor clearly 84 2 23 57 84 - 67 17 20 19 44 69 14

explained the audit process 47% 9% 28% 77% 47% 48% 46% 56% 61% 40% 45% 68%

B BC

The auditor clearly explained the 83 2 29 52 83 - 65 18 17 19 47 72 10

results of the audit 47% 9% 35% 71% 47% 46% 50% 48% 58% 43% 47% 49%

B BC

The auditor cared about the tax 79 0 21 57 79 - 62 17 15 20 43 67 11

situation with which you were dealing 44% 2% 26% 77% 44% 44% 46% 42% 63% 39% 44% 52%

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8S\_B Page 229

Banner 1

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the CRA?

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

The outcome of the audit was fair 34 16 18 12 9 9 4 7 9 17 25 4 5 11 5 1 11

19% 18% 21% 20% 23% 19% 15% 16% 16% 23% 23% 26% 10% 20% 10% 5% 28%

Q

The CRA or the auditor clearly 32 13 20 9 8 12 4 8 9 15 21 3 8 8 6 4 11

explained the audit process 18% 14% 23% 14% 22% 24% 13% 19% 14% 20% 19% 22% 15% 15% 11% 23% 29%

At the end of the audit, you felt the 32 15 17 9 7 13 4 7 9 15 21 4 6 8 7 1 10

auditor had understood your position 18% 16% 20% 14% 19% 26% 12% 16% 15% 20% 20% 28% 12% 15% 13% 5% 27%

The auditor cared about the tax 31 15 16 7 9 8 7 6 10 14 21 2 8 7 8 - 8

situation with which you were dealing 17% 16% 18% 12% 24% 16% 22% 14% 16% 19% 20% 11% 14% 13% 15% 22%

The audit process was fair 30 15 14 8 9 10 4 7 8 14 20 3 7 9 5 - 9

17% 17% 16% 13% 24% 20% 12% 16% 13% 19% 18% 22% 13% 17% 9% 24%

The auditor clearly explained the 27 13 14 6 7 11 3 7 5 13 19 1 7 8 3 3 7

results of the audit 15% 15% 16% 9% 20% 23% 9% 17% 9% 18% 18% 7% 13% 16% 6% 15% 20%

You were provided enough time and 20 7 13 3 5 9 3 3 4 12 13 1 6 1 2 1 10

guidance to address the requirements of 11% 8% 15% 4% 15% 18% 10% 6% 7% 17% 12% 7% 12% 2% 4% 5% 28%

the audit D OP

The auditor was respectful 12 5 7 4 - 6 2 1 7 4 5 3 3 3 3 - 3

7% 6% 8% 7% 11% 6% 3% 11% 5% 5% 22% 6% 6% 6% 8%

The auditor was professional 10 4 6 - 1 6 2 1 5 4 6 1 3 1 4 - 1

6% 4% 7% 4% 13% 6% 3% 7% 5% 5% 7% 6% 3% 8% 2%

The auditor was knowledgeable 9 4 6 2 0 5 2 2 4 3 5 - 4 3 1 1 2

5% 4% 7% 3% 1% 10% 8% 5% 7% 4% 5% 8% 5% 3% 5% 5%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8S\_B Page 230

Banner 2

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the CRA?

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

The outcome of the audit was fair 34 - 0 0 - 7 13 - 1 2 11 27 6 - 2 27 7

19% 22% 59% 12% 22% 7% 13% 46% 27% 12% 7% 19% 23%

I MO

The CRA or the auditor clearly 32 - 0 - 0 3 15 0 2 1 10 28 3 - 1 28 4

explained the audit process 18% 22% 27% 5% 25% 8% 19% 9% 42% 28% 7% 5% 19% 15%

F F MO

At the end of the audit, you felt the 32 0 1 - 0 5 14 - 1 - 11 25 5 - 1 25 7

auditor had understood your position 18% 27% 43% 27% 9% 23% 7% 46% 25% 11% 5% 17% 24%

FI O

The auditor cared about the tax 31 - 0 - - 10 10 - 1 2 7 21 7 - 3 24 7

situation with which you were dealing 17% 22% 16% 17% 15% 13% 30% 21% 13% 15% 16% 23%

The audit process was fair 30 - 0 1 0 5 10 0 1 2 11 24 5 - 1 22 7

17% 22% 100% 27% 8% 17% 8% 7% 13% 46% 24% 10% 5% 15% 25%

EFGHIJK FI MO

C

The auditor clearly explained the 27 0 - - 0 5 8 - 1 2 10 21 5 - 1 21 5

results of the audit 15% 27% 27% 8% 13% 13% 18% 42% 20% 10% 5% 15% 18%

F

You were provided enough time and 20 0 0 - 0 2 11 - 1 2 3 17 2 - 1 18 2

guidance to address the requirements of 11% 27% 22% 27% 3% 18% 13% 13% 14% 17% 4% 5% 12% 8%

the audit F M

The auditor was respectful 12 - - - - 2 5 - 1 1 3 10 - - 2 10 1

7% 3% 9% 7% 5% 14% 10% 7% 7% 4%

The auditor was professional 10 - - - 0 2 3 - 1 1 3 8 2 - - 9 1

6% 27% 3% 5% 7% 5% 14% 8% 4% 6% 4%

The auditor was knowledgeable 9 - 0 - 0 2 3 - 1 - 3 6 - - 3 8 1

5% 22% 27% 3% 5% 7% 14% 6% 13% 6% 3%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8S\_B Page 231

Banner 3

Summary - Bottom-Four Scores: To what extent do you agree or disagree with the following statements regarding your most recent personal income tax audit experience with the CRA?

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

100 100 100 100 100 100 100 100 100 100 100 100

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

The outcome of the audit was fair 34 12 21 2 34 - 31 4 11 2 22 30 5

19% 63% 26% 2% 19% 22% 10% 30% 5% 20% 19% 22%

CD D J J

The CRA or the auditor clearly 32 12 18 2 32 - 28 4 8 5 19 28 3

explained the audit process 18% 64% 22% 3% 18% 20% 12% 22% 16% 18% 18% 13%

CD D

At the end of the audit, you felt the 32 11 21 - 32 - 27 5 10 3 19 28 3

auditor had understood your position 18% 60% 25% 18% 19% 14% 27% 9% 18% 18% 15%

C

The auditor cared about the tax 31 12 17 2 31 - 27 4 6 2 23 25 5

situation with which you were dealing 17% 67% 20% 2% 17% 19% 10% 17% 5% 21% 16% 26%

CD D J

The audit process was fair 30 14 14 2 30 - 26 4 9 1 19 26 3

17% 79% 17% 2% 17% 18% 11% 25% 4% 18% 17% 14%

CD D J J

The auditor clearly explained the 27 10 13 4 27 - 23 3 10 3 14 21 4

results of the audit 15% 55% 15% 5% 15% 16% 10% 27% 9% 13% 14% 20%

CD D

You were provided enough time and 20 13 6 2 20 - 18 3 6 1 13 15 4

guidance to address the requirements of 11% 69% 7% 2% 11% 12% 7% 17% 4% 12% 9% 20%

the audit CD

The auditor was respectful 12 6 6 - 12 - 11 1 1 - 10 10 1

7% 32% 7% 7% 8% 2% 4% 10% 7% 6%

C

The auditor was professional 10 6 4 - 10 - 9 1 2 - 8 8 2

6% 33% 5% 6% 6% 2% 6% 7% 5% 11%

C

The auditor was knowledgeable 9 6 4 - 9 - 9 1 3 1 6 6 2

5% 31% 4% 5% 6% 2% 7% 4% 5% 4% 11%

C

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8A Page 232

Banner 1

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 44 28 16 20 10 11 3 8 16 20 26 2 16 14 16 2 4

25% 31% 18% 33% 27% 22% 10% 18% 27% 27% 24% 15% 30% 26% 32% 14% 12%

H R

9 14 9 5 4 2 2 6 4 4 7 5 1 9 4 4 3 2

8% 10% 6% 7% 4% 5% 21% 9% 6% 9% 4% 6% 17% 7% 8% 19% 6%

EF L

8 31 17 13 6 10 9 5 8 9 14 22 1 6 9 11 3 6

17% 19% 15% 11% 27% 19% 17% 18% 15% 19% 21% 9% 12% 17% 22% 19% 17%

7 17 6 11 7 3 4 3 3 13 1 9 3 5 5 6 - 4

9% 7% 12% 12% 7% 8% 10% 7% 21% 1% 8% 20% 9% 10% 12% 10%

K

6 8 6 3 4 - 3 1 6 2 - 5 1 2 2 3 4 -

5% 6% 3% 7% 7% 3% 14% 4% 5% 8% 3% 3% 5% 25%

5 21 6 15 6 4 6 4 5 6 10 12 2 7 8 4 3 5

12% 6% 18% 10% 11% 13% 15% 13% 9% 14% 11% 16% 13% 16% 7% 17% 14%

4 8 2 6 4 - 2 2 2 2 4 6 1 1 2 1 1 5

4% 2% 7% 7% 4% 5% 4% 3% 6% 6% 4% 2% 3% 1% 5% 13%

3 8 7 1 4 3 1 0 4 2 1 5 2 0 4 0 - 2

5% 8% 2% 6% 8% 2% 2% 10% 4% 2% 5% 15% 1% 9% 1% 7%

K

2 1 1 - - - - 1 - - 1 - - 1 - - - 1

\*% 1% 3% 1% 2% 2%

1 5 - 5 4 - 1 - - - 5 4 1 0 4 1 - -

3% 6% 6% 3% 7% 4% 7% \*% 7% 3%

0 - Strongly Disagree 15 8 8 - 6 7 2 2 6 6 10 - 5 1 3 - 5

9% 8% 9% 16% 15% 7% 6% 9% 9% 10% 10% 2% 5% 15%

DK/Refuse 5 1 4 - - 1 2 - 1 4 2 - 1 - 1 - 1

3% 1% 4% 3% 7% 1% 5% 2% 3% 3% 4%

NET: 8-10 89 54 34 31 21 22 15 19 29 40 53 5 31 26 32 9 13

50% 60% 40% 51% 58% 46% 49% 46% 48% 55% 49% 30% 58% 51% 63% 53% 36%

C M R

NET: 4-7 54 20 34 22 7 16 10 16 22 15 32 8 14 17 13 8 14

30% 22% 40% 36% 18% 32% 32% 38% 37% 21% 30% 48% 27% 32% 26% 47% 37%

B

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8A Page 233

(Continued)

Banner 1

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 30 15 14 8 9 10 4 7 8 14 20 3 7 9 5 - 9

17% 17% 16% 13% 24% 20% 12% 16% 13% 19% 18% 22% 13% 17% 9% 24%

Mean 6.66 7.12 6.15 7.11 6.47 6.20 6.68 6.58 6.95 6.55 6.47 6.14 7.17 6.77 7.56 7.25 5.53

R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8A Page 234

Banner 2

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 44 1 0 - 0 12 24 0 0 2 3 28 8 1 6 41 2

25% 54% 14% 23% 20% 40% 7% 6% 15% 14% 28% 16% 29% 27% 28% 8%

FI Q

9 14 - - - - 8 3 1 - 2 1 4 4 1 5 14 1

8% 13% 5% 13% 13% 5% 4% 9% 21% 21% 9% 3%

8 31 - 0 - 0 18 4 0 4 3 1 8 16 2 5 26 5

17% 22% 50% 29% 7% 7% 54% 21% 3% 8% 32% 40% 20% 17% 17%

GK GHK L

7 17 0 0 - - 8 1 0 1 2 4 5 8 - 4 12 4

9% 19% 22% 13% 1% 7% 16% 15% 16% 5% 16% 16% 8% 14%

G

6 8 - - - - 3 4 - 0 1 - 5 3 - - 7 1

5% 6% 6% 5% 5% 5% 7% 5% 3%

5 21 - 0 - - 5 9 0 1 1 4 16 4 0 1 17 4

12% 22% 9% 15% 7% 12% 6% 16% 16% 8% 10% 4% 11% 14%

4 8 0 - - - 2 3 3 - - - 6 - - 2 4 4

4% 27% 3% 5% 42% 6% 7% 3% 12%

FG

3 8 - - - - 2 2 0 - - 3 6 2 - - 4 4

5% 4% 4% 8% 12% 6% 5% 3% 15%

P

2 1 - - - - - 1 - - - - 1 - - - 1 -

\*% 1% 1% 1%

1 5 - - 0 - - 1 - - - 4 5 - - - 5 -

3% 41% 2% 16% 5% 3%

0 - Strongly Disagree 15 - 0 0 0 2 6 - 1 2 4 12 2 - 1 13 3

9% 22% 59% 27% 4% 10% 7% 13% 17% 12% 5% 5% 9% 10%

DK/Refuse 5 - - - - 1 2 0 - 1 - 4 1 - - 3 1

3% 1% 3% 8% 11% 4% 2% 2% 4%

NET: 8-10 89 1 1 - 1 37 32 2 5 6 5 41 28 4 16 81 8

50% 54% 35% 73% 61% 52% 28% 60% 49% 22% 41% 58% 90% 67% 55% 27%

K L Q

NET: 4-7 54 1 1 - - 18 17 4 3 3 8 32 15 0 6 41 13

30% 46% 43% 30% 28% 56% 33% 26% 32% 32% 31% 10% 27% 28% 44%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8A Page 235

(Continued)

Banner 2

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 0-3 30 - 0 1 0 5 10 0 1 2 11 24 5 - 1 22 7

17% 22% 100% 27% 8% 17% 8% 7% 13% 46% 24% 10% 5% 15% 25%

EFGHIJK FI MO

C

Mean 6.66 7.80 5.68 0.41 6.32 7.39 6.84 5.73 6.92 6.83 4.56 6.02 7.23 8.48 7.75 6.90 5.42

D DK D D D D Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8A Page 236

Banner 3

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 44 - 6 36 44 - 38 6 6 9 28 38 6

25% 7% 49% 25% 27% 15% 17% 30% 26% 25% 28%

C

9 14 1 3 10 14 - 8 6 4 4 6 13 1

8% 4% 4% 14% 8% 6% 17% 12% 12% 6% 9% 4%

8 31 1 18 11 31 - 23 7 7 7 16 23 8

17% 7% 22% 15% 17% 16% 21% 20% 22% 15% 15% 37%

B

7 17 0 14 3 17 - 11 6 2 6 8 16 -

9% 2% 17% 4% 9% 8% 16% 6% 18% 8% 10%

D

6 8 - 7 1 8 - 6 2 - 1 7 7 1

5% 9% 1% 5% 4% 6% 4% 6% 5% 6%

5 21 1 14 5 21 - 18 3 4 2 15 20 1

12% 7% 17% 7% 12% 13% 7% 12% 5% 14% 13% 7%

4 8 - 5 3 8 - 6 2 1 2 5 7 1

4% 6% 4% 4% 5% 4% 3% 5% 5% 5% 4%

3 8 1 7 - 8 - 8 - - - 8 8 -

5% 5% 9% 5% 6% 8% 5%

2 1 1 - - 1 - 1 - - - 1 1 -

\*% 5% \*% 1% 1% 1%

1 5 1 4 - 5 - 5 0 4 - 1 5 -

3% 6% 5% 3% 3% 1% 11% 1% 3%

K

0 - Strongly Disagree 15 12 2 2 15 - 12 4 5 1 9 11 3

9% 64% 3% 2% 9% 8% 10% 15% 4% 8% 7% 14%

CD

DK/Refuse 5 - 1 4 5 - 4 1 2 - 3 5 -

3% 1% 5% 3% 3% 2% 5% 3% 3%

NET: 8-10 89 2 27 57 89 - 70 19 18 20 51 74 15

50% 11% 33% 77% 50% 49% 54% 49% 64% 47% 48% 70%

B BC

NET: 4-7 54 2 40 12 54 - 42 12 8 10 36 50 3

30% 10% 49% 16% 30% 30% 33% 21% 32% 33% 32% 17%

BD

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8A Page 237

(Continued)

Banner 3

Q8A. Agree/Disagree: The audit process was fair.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 30 14 14 2 30 - 26 4 9 1 19 26 3

17% 79% 17% 2% 17% 18% 11% 25% 4% 18% 17% 14%

CD D J J

Mean 6.66 1.78 6.04 8.54 6.66 - 6.59 6.93 5.90 7.79 6.56 6.66 7.02

B BC I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8B Page 238

Banner 1

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 37 21 16 12 9 10 6 6 13 18 20 - 17 12 12 2 3

21% 24% 18% 21% 24% 20% 20% 14% 22% 25% 19% 32% 23% 24% 14% 9%

9 20 14 6 5 4 6 5 8 5 7 9 3 8 8 6 2 4

11% 15% 7% 8% 11% 12% 18% 20% 8% 10% 9% 21% 15% 14% 11% 9% 12%

8 26 14 12 13 5 6 3 4 13 9 19 2 5 10 4 5 7

15% 16% 14% 21% 13% 12% 9% 9% 22% 13% 18% 14% 10% 20% 8% 30% 18%

7 20 10 10 8 4 4 4 6 8 6 11 3 6 8 8 - 3

11% 11% 11% 13% 11% 9% 13% 14% 13% 9% 10% 18% 11% 14% 15% 9%

6 9 6 2 0 2 4 2 2 5 2 4 3 2 1 5 - 2

5% 7% 3% 1% 7% 8% 6% 4% 8% 3% 4% 16% 3% 2% 9% 6%

5 14 6 8 8 0 4 2 2 5 7 11 - 4 1 5 1 6

8% 7% 10% 13% 1% 9% 7% 5% 8% 10% 10% 7% 2% 10% 7% 16%

O

4 10 4 6 3 3 2 2 4 4 2 6 2 2 3 4 2 1

5% 4% 7% 5% 7% 4% 5% 10% 6% 3% 6% 9% 4% 6% 8% 10% 2%

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

4% 4% 4% 4% 3% 3% 6% 8% 3% 3% 15% 4% 4% 14%

2 6 3 2 - 4 1 1 1 1 4 4 - 2 - 2 1 2

3% 4% 3% 10% 2% 3% 2% 2% 5% 3% 4% 4% 5% 7%

1 6 - 6 4 - 2 - 0 - 4 4 - 1 4 0 0 -

3% 7% 6% 4% 1% 6% 4% 2% 7% 1% 3%

0 - Strongly Disagree 14 5 8 3 3 7 1 7 2 5 10 1 3 4 1 3 3

8% 6% 10% 4% 9% 14% 4% 16% 4% 7% 9% 7% 5% 7% 2% 15% 8%

H J

DK/Refuse 9 2 6 3 1 1 3 3 - 6 6 - 2 2 2 1 -

5% 3% 7% 4% 3% 2% 10% 6% 8% 6% 4% 3% 4% 6%

NET: 8-10 84 49 34 30 18 21 14 18 31 34 48 6 30 30 22 9 14

47% 55% 40% 50% 48% 44% 47% 42% 52% 47% 45% 35% 56% 58% 43% 54% 39%

NET: 4-7 52 26 26 19 10 15 9 14 20 18 32 7 14 13 21 3 12

30% 29% 30% 31% 26% 30% 30% 33% 34% 25% 30% 43% 26% 24% 42% 17% 33%

NET: 0-3 32 13 20 9 8 12 4 8 9 15 21 3 8 8 6 4 11

18% 14% 23% 14% 22% 24% 13% 19% 14% 20% 19% 22% 15% 15% 11% 23% 29%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8B Page 239

(Continued)

Banner 1

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Mean 6.55 7.07 5.98 6.74 6.51 6.05 7.08 6.14 6.92 6.54 6.31 6.04 7.23 7.00 6.93 5.94 5.80

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8B Page 240

Banner 2

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 37 0 1 - 0 12 18 - 0 2 3 26 8 1 2 34 3

21% 24% 35% 40% 19% 30% 6% 19% 13% 26% 16% 29% 9% 23% 12%

I

9 20 - - 0 - 10 5 1 1 3 1 7 6 2 5 19 1

11% 41% 16% 9% 13% 8% 22% 3% 7% 12% 42% 21% 13% 3%

Q

8 26 - - - - 14 1 0 3 3 4 7 13 - 6 22 5

15% 23% 2% 7% 40% 21% 19% 7% 26% 27% 15% 15%

G G L

7 20 - - - 0 6 7 0 1 1 4 9 6 1 4 15 5

11% 33% 10% 11% 7% 16% 11% 16% 9% 12% 19% 16% 10% 16%

6 9 0 0 - - 4 2 - 0 1 - 4 4 - - 6 2

5% 30% 22% 7% 3% 5% 11% 4% 9% 4% 7%

5 14 - 0 0 - 4 6 3 0 1 - 11 3 - - 8 6

8% 22% 59% 6% 10% 42% 6% 6% 11% 6% 5% 22%

FGI P

4 10 1 - - - 7 1 - - - 1 2 5 - 3 7 2

5% 46% 12% 1% 4% 2% 10% 11% 5% 8%

G

3 7 - 0 - - - 5 0 - 1 - 7 - - - 7 0

4% 22% 8% 8% 9% 7% 5% 1%

2 6 - - - - 2 3 - - - - 3 2 - - 6 -

3% 4% 5% 3% 5% 4%

1 6 - - - - - 1 - 1 - 4 6 - - - 5 0

3% 2% 12% 16% 6% 4% 2%

0 - Strongly Disagree 14 - - - 0 1 6 - 1 - 6 12 1 - 1 10 4

8% 27% 1% 10% 7% 26% 12% 2% 5% 7% 12%

M

DK/Refuse 9 - - - - 1 6 1 - - 1 5 1 0 3 8 1

5% 1% 10% 22% 3% 5% 2% 10% 11% 5% 3%

NET: 8-10 84 0 1 0 0 36 24 1 4 8 8 40 27 3 13 75 9

47% 24% 35% 41% 40% 59% 40% 20% 54% 62% 35% 40% 55% 71% 57% 51% 29%

Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8B Page 241

(Continued)

Banner 2

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 4-7 52 1 1 0 0 21 15 3 2 3 5 27 18 1 6 36 16

30% 76% 43% 59% 33% 35% 25% 50% 27% 28% 20% 27% 37% 19% 27% 25% 53%

GK P

NET: 0-3 32 - 0 - 0 3 15 0 2 1 10 28 3 - 1 28 4

18% 22% 27% 5% 25% 8% 19% 9% 42% 28% 7% 5% 19% 15%

F F MO

Mean 6.55 6.04 6.54 6.65 6.31 7.29 6.38 5.94 6.35 7.63 4.65 6.00 7.13 8.89 7.28 6.70 5.80

K

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8B Page 242

Banner 3

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 37 1 5 29 37 - 33 5 10 7 20 32 5

21% 4% 6% 39% 21% 23% 13% 29% 21% 19% 21% 26%

BC

9 20 1 5 15 20 - 13 7 5 6 9 17 3

11% 4% 6% 20% 11% 9% 20% 14% 20% 8% 11% 16%

BC

8 26 - 13 13 26 - 22 5 5 7 15 21 5

15% 16% 18% 15% 15% 13% 14% 21% 14% 13% 26%

7 20 1 16 3 20 - 15 5 2 7 10 17 2

11% 7% 19% 4% 11% 11% 14% 6% 21% 10% 11% 10%

D

6 9 2 5 1 9 - 6 3 - 0 8 9 -

5% 11% 6% 2% 5% 4% 8% 1% 7% 6%

5 14 0 7 7 14 - 11 4 1 - 13 14 -

8% 2% 9% 9% 8% 8% 10% 2% 12% 9%

I

4 10 1 8 - 10 - 7 3 2 - 8 9 1

5% 7% 10% 5% 5% 8% 4% 7% 6% 4%

3 7 0 6 1 7 - 6 1 0 3 4 7 -

4% 2% 7% 2% 4% 4% 3% 1% 9% 4% 5%

2 6 2 2 1 6 - 4 2 2 1 2 5 1

3% 13% 2% 2% 3% 2% 6% 6% 4% 2% 3% 4%

1 6 0 5 - 6 - 5 1 4 - 2 5 0

3% 3% 7% 3% 3% 3% 12% 1% 3% 2%

K

0 - Strongly Disagree 14 8 5 - 14 - 14 - 1 1 11 11 1

8% 46% 7% 8% 10% 4% 4% 10% 7% 6%

C

DK/Refuse 9 - 5 4 9 - 8 1 3 - 5 8 1

5% 6% 5% 5% 6% 2% 9% 5% 5% 5%

NET: 8-10 84 2 23 57 84 - 67 17 20 19 44 69 14

47% 9% 28% 77% 47% 48% 46% 56% 61% 40% 45% 68%

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8B Page 243

(Continued)

Banner 3

Q8B. Agree/Disagree: The CRA or the auditor clearly explained the audit process.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 4-7 52 5 36 11 52 - 38 14 4 7 40 49 3

30% 27% 44% 14% 30% 27% 40% 12% 23% 37% 32% 14%

D I

NET: 0-3 32 12 18 2 32 - 28 4 8 5 19 28 3

18% 64% 22% 3% 18% 20% 12% 22% 16% 18% 18% 13%

CD D

Mean 6.55 2.74 5.59 8.49 6.55 - 6.47 6.82 6.79 7.40 6.20 6.48 7.47

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8C Page 244

Banner 1

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 45 29 16 16 11 11 7 6 18 21 24 1 20 14 15 2 6

26% 32% 19% 27% 30% 22% 24% 14% 30% 29% 23% 6% 37% 27% 29% 14% 16%

M

9 18 11 7 10 2 2 4 6 6 6 12 2 4 7 4 3 3

10% 12% 8% 17% 7% 3% 12% 14% 10% 8% 11% 15% 7% 13% 9% 19% 9%

8 29 11 19 8 1 14 6 8 12 9 15 3 10 11 7 3 6

17% 12% 22% 14% 2% 29% 19% 20% 20% 12% 14% 20% 19% 20% 13% 18% 16%

E E

7 14 5 8 9 3 1 1 1 6 7 11 1 2 5 4 - 5

8% 6% 10% 15% 8% 2% 2% 3% 9% 10% 10% 8% 3% 9% 8% 14%

6 18 8 11 6 3 6 3 8 2 8 11 3 4 7 5 4 2

10% 8% 12% 10% 8% 12% 10% 19% 3% 11% 10% 20% 8% 13% 10% 22% 4%

J

5 17 12 5 4 7 2 4 6 8 3 12 0 5 5 9 1 1

10% 13% 6% 7% 19% 4% 14% 13% 14% 5% 11% 2% 9% 11% 18% 5% 3%

R

4 9 6 4 4 3 2 0 4 4 1 4 4 1 1 3 2 3

5% 6% 4% 6% 7% 4% 2% 8% 7% 2% 4% 23% 3% 3% 7% 10% 7%

3 4 2 3 3 1 0 - - 0 4 4 - 0 - - - 4

2% 2% 3% 4% 3% 1% 1% 5% 4% 1% 11%

2 5 2 3 - 2 2 1 0 1 2 3 - 2 - 0 - 3

3% 2% 3% 7% 3% 3% 1% 2% 3% 3% 4% 1% 9%

1 2 2 - - - 1 1 2 - - - - 2 - - 1 1

1% 2% 3% 3% 5% 4% 5% 3%

0 - Strongly Disagree 9 2 8 - 2 6 1 - 3 6 6 1 2 1 1 - 2

5% 2% 9% 5% 12% 5% 5% 9% 6% 7% 4% 2% 3% 5%

DK/Refuse 6 2 4 - 1 2 2 2 - 5 4 - 1 1 1 1 1

3% 2% 5% 3% 4% 6% 4% 6% 4% 2% 2% 3% 6% 2%

NET: 8-10 92 50 42 35 14 27 17 20 36 36 51 6 34 32 26 9 15

52% 56% 48% 58% 39% 54% 55% 47% 59% 50% 48% 40% 64% 61% 51% 51% 41%

NET: 4-7 59 30 28 23 15 11 9 18 20 20 38 8 12 18 22 6 11

33% 34% 33% 38% 42% 23% 29% 43% 33% 27% 36% 53% 22% 35% 43% 37% 29%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8C Page 245

(Continued)

Banner 1

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 20 7 13 3 5 9 3 3 4 12 13 1 6 1 2 1 10

11% 8% 15% 4% 15% 18% 10% 6% 7% 17% 12% 7% 12% 2% 4% 5% 28%

D OP

Mean 7.02 7.35 6.66 7.68 6.54 6.49 7.07 6.83 7.32 6.94 6.92 6.26 7.42 7.76 7.28 7.05 6.05

R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8C Page 246

Banner 2

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 45 1 1 0 0 15 21 1 1 2 2 26 9 2 8 43 2

26% 54% 35% 41% 40% 25% 35% 20% 14% 15% 10% 26% 19% 50% 33% 29% 6%

K Q

9 18 - - - - 9 3 - 1 4 1 5 9 - 4 18 -

10% 14% 6% 11% 34% 3% 5% 18% 18% 12%

G L

8 29 - - - 0 15 4 - 2 2 5 8 12 1 8 19 10

17% 33% 25% 7% 27% 17% 21% 8% 25% 21% 33% 13% 33%

G L

7 14 - - - - 3 1 3 2 1 4 10 3 1 - 8 6

8% 6% 2% 42% 23% 6% 16% 10% 5% 19% 5% 20%

FG

6 18 - - - - 5 8 - - 1 5 13 5 - - 16 3

10% 8% 13% 5% 19% 13% 10% 11% 9%

5 17 - 1 0 - 5 5 1 0 1 4 12 3 0 2 13 5

10% 43% 59% 8% 8% 14% 6% 9% 16% 12% 7% 10% 7% 9% 15%

4 9 0 - - - 6 2 0 0 - - 4 5 - 1 7 2

5% 19% 9% 4% 8% 5% 4% 10% 4% 5% 6%

3 4 0 - - - 1 3 - - - - 3 1 - - 4 0

2% 27% 2% 4% 3% 3% 3% 1%

2 5 - - - - - 4 - 0 - - 5 - - - 4 1

3% 7% 6% 5% 2% 4%

1 2 - - - - - 2 - - - - 1 - - 1 2 -

1% 3% 1% 5% 1%

0 - Strongly Disagree 9 - 0 - 0 1 2 - 1 2 3 8 1 - - 8 1

5% 22% 27% 1% 4% 7% 13% 14% 8% 2% 6% 3%

DK/Refuse 6 - - - - 1 4 1 - - - 5 1 - - 6 0

3% 1% 7% 15% 5% 2% 4% 2%

NET: 8-10 92 1 1 0 1 39 29 1 4 8 8 39 30 3 20 80 12

52% 54% 35% 41% 73% 64% 48% 20% 52% 67% 34% 39% 62% 71% 84% 55% 39%

H L L

NET: 4-7 59 0 1 0 - 19 16 4 3 2 12 39 16 1 3 43 15

33% 19% 43% 59% 31% 27% 64% 35% 20% 52% 39% 32% 29% 11% 29% 51%

O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8C Page 247

(Continued)

Banner 2

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 0-3 20 0 0 - 0 2 11 - 1 2 3 17 2 - 1 18 2

11% 27% 22% 27% 3% 18% 13% 13% 14% 17% 4% 5% 12% 8%

F M

Mean 7.02 6.95 5.68 7.07 6.64 7.59 6.84 7.11 6.82 7.17 6.07 6.48 7.43 8.50 8.09 7.13 6.46

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8C Page 248

Banner 3

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 45 1 7 35 45 - 39 6 9 10 27 39 6

26% 4% 9% 47% 26% 28% 17% 24% 31% 25% 26% 27%

BC

9 18 - 9 9 18 - 13 5 3 9 5 13 5

10% 11% 12% 10% 9% 13% 9% 30% 5% 8% 24%

IK

8 29 - 16 14 29 - 19 11 6 4 19 27 2

17% 19% 18% 17% 13% 30% 17% 12% 18% 18% 10%

7 14 - 6 7 14 - 14 - 1 1 12 13 1

8% 8% 10% 8% 10% 2% 3% 11% 8% 4%

6 18 3 14 2 18 - 15 4 5 3 10 18 -

10% 16% 17% 2% 10% 10% 10% 13% 10% 10% 12%

D

5 17 1 12 5 17 - 12 6 1 4 12 15 1

10% 4% 14% 6% 10% 8% 16% 2% 11% 11% 10% 6%

4 9 1 8 - 9 - 7 2 1 - 8 8 1

5% 7% 10% 5% 5% 6% 3% 7% 5% 4%

3 4 1 3 - 4 - 3 1 2 - 3 4 -

2% 7% 3% 2% 2% 3% 4% 2% 3%

2 5 3 2 - 5 - 4 0 0 - 4 4 0

3% 14% 3% 3% 3% 1% 1% 4% 3% 2%

1 2 1 1 - 2 - 1 1 1 1 - - 1

1% 7% 1% 1% 1% 2% 2% 4% 4%

0 - Strongly Disagree 9 8 - 2 9 - 9 - 3 - 6 6 3

5% 41% 2% 5% 6% 9% 5% 4% 14%

D

DK/Refuse 6 - 5 1 6 - 6 0 4 - 2 5 1

3% 6% 2% 3% 4% 1% 12% 2% 3% 5%

NET: 8-10 92 1 32 57 92 - 71 21 18 23 51 79 13

52% 4% 39% 77% 52% 50% 60% 51% 72% 47% 52% 61%

B BC K

NET: 4-7 59 5 40 14 59 - 47 11 7 8 43 55 3

33% 27% 49% 19% 33% 33% 32% 20% 24% 40% 36% 14%

D I M

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8C Page 249

(Continued)

Banner 3

Q8C. Agree/Disagree: You were provided enough time and guidance to address the requirements of the audit.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 20 13 6 2 20 - 18 3 6 1 13 15 4

11% 69% 7% 2% 11% 12% 7% 17% 4% 12% 9% 20%

CD

Mean 7.02 2.43 6.58 8.56 7.02 - 6.99 7.12 6.76 8.07 6.78 7.10 6.79

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8D Page 250

Banner 1

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 37 27 10 10 12 9 6 6 12 19 19 1 18 14 12 4 5

21% 30% 11% 16% 34% 18% 19% 15% 20% 26% 18% 6% 33% 26% 24% 23% 13%

C M

9 28 12 16 13 1 7 7 6 9 13 18 - 10 6 10 2 5

16% 13% 18% 21% 2% 15% 22% 13% 15% 17% 16% 19% 11% 20% 10% 14%

E E E

8 29 15 14 13 4 8 4 11 11 7 18 5 6 13 7 3 5

16% 16% 16% 21% 12% 16% 13% 25% 19% 10% 17% 30% 11% 24% 13% 18% 12%

7 14 5 9 5 5 3 2 2 7 5 10 1 3 5 5 - 4

8% 6% 10% 8% 13% 5% 7% 4% 12% 7% 9% 8% 5% 9% 10% 11%

6 9 3 6 4 1 3 0 5 3 1 5 2 2 3 2 4 -

5% 3% 7% 7% 3% 6% 1% 11% 5% 2% 5% 11% 3% 6% 4% 22%

5 12 7 5 2 5 3 2 3 5 4 7 2 3 2 4 2 4

7% 8% 6% 4% 13% 6% 7% 7% 8% 6% 7% 16% 5% 4% 8% 10% 10%

4 9 4 5 5 - 2 2 3 1 5 5 0 4 1 3 1 3

5% 4% 6% 8% 4% 7% 7% 2% 7% 4% 3% 7% 3% 6% 5% 7%

3 10 8 3 2 3 3 2 4 5 2 5 3 1 3 2 - 4

6% 8% 3% 4% 8% 7% 6% 8% 8% 2% 5% 21% 3% 6% 4% 12%

2 2 1 1 - 1 - 1 1 1 - 1 - 1 - 1 1 -

1% 1% 1% 3% 3% 2% 2% 1% 2% 2% 5%

0 - Strongly Disagree 20 6 13 6 3 9 1 2 3 13 14 1 4 5 3 - 6

11% 7% 16% 10% 7% 19% 4% 6% 5% 18% 14% 7% 8% 9% 7% 15%

H J

DK/Refuse 8 3 5 - 1 2 3 1 2 5 4 - 2 1 1 1 2

4% 3% 5% 3% 4% 11% 2% 3% 6% 4% 5% 2% 3% 6% 5%

NET: 8-10 94 54 40 35 18 24 16 23 33 38 54 6 33 32 29 9 15

53% 60% 46% 59% 48% 50% 54% 53% 54% 53% 51% 35% 63% 62% 57% 51% 40%

NET: 4-7 44 19 25 16 11 10 7 12 17 15 27 6 11 11 14 6 10

25% 21% 29% 27% 29% 21% 23% 28% 27% 21% 25% 37% 21% 21% 27% 37% 28%

NET: 0-3 32 15 17 9 7 13 4 7 9 15 21 4 6 8 7 1 10

18% 16% 20% 14% 19% 26% 12% 16% 15% 20% 20% 28% 12% 15% 13% 5% 27%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8D Page 251

(Continued)

Banner 1

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Mean 6.69 7.17 6.17 6.84 6.89 6.09 7.13 6.66 7.05 6.50 6.48 5.64 7.43 7.19 7.10 7.25 5.79

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8D Page 252

Banner 2

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 37 0 0 0 0 15 13 0 1 3 2 20 9 2 6 36 2

21% 24% 14% 41% 23% 25% 22% 7% 14% 28% 10% 20% 19% 50% 25% 24% 5%

Q

9 28 - - - - 12 9 - 1 3 2 10 10 - 8 25 3

16% 20% 15% 11% 26% 9% 10% 20% 35% 17% 10%

8 29 0 0 - 0 12 7 0 2 2 4 13 11 1 5 22 6

16% 30% 22% 50% 19% 11% 7% 25% 19% 19% 13% 22% 21% 20% 15% 22%

7 14 - - - - 4 1 0 1 3 4 10 4 1 - 10 4

8% 7% 1% 7% 16% 26% 16% 9% 7% 19% 7% 12%

6 9 - - - - 5 3 0 1 - - 3 3 0 2 8 1

5% 8% 4% 7% 10% 3% 7% 10% 7% 5% 4%

5 12 0 0 0 - 3 7 - 0 - - 9 3 - 1 10 2

7% 19% 22% 59% 6% 12% 6% 9% 5% 4% 7% 8%

4 9 - - - - 3 1 4 1 - - 5 3 - 1 4 5

5% 5% 1% 63% 12% 5% 7% 3% 3% 15%

FGI

3 10 0 0 - - 1 6 - - - 3 9 1 - - 6 4

6% 27% 22% 1% 9% 12% 9% 2% 4% 14%

2 2 - - - - 1 1 - - - - 1 1 - - 2 -

1% 2% 1% 1% 2% 1%

0 - Strongly Disagree 20 - 0 - 0 3 7 - 1 - 8 15 3 - 1 17 3

11% 22% 27% 5% 12% 7% 33% 15% 7% 5% 11% 10%

DK/Refuse 8 - - - - 1 6 0 - - - 7 1 - - 8 -

4% 1% 10% 8% 7% 2% 5%

NET: 8-10 94 1 1 0 1 39 29 1 4 9 9 42 30 3 19 83 11

53% 54% 35% 41% 73% 64% 48% 15% 50% 74% 38% 42% 61% 71% 80% 56% 36%

H H L

NET: 4-7 44 0 0 0 - 16 12 5 3 3 4 26 13 1 3 32 12

25% 19% 22% 59% 26% 19% 77% 43% 26% 16% 26% 26% 29% 15% 22% 39%

FGK

NET: 0-3 32 0 1 - 0 5 14 - 1 - 11 25 5 - 1 25 7

18% 27% 43% 27% 9% 23% 7% 46% 25% 11% 5% 17% 24%

FI O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8D Page 253

(Continued)

Banner 2

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Mean 6.69 6.55 4.81 7.07 6.32 7.45 6.43 5.19 6.82 8.57 4.84 6.02 7.15 8.60 8.03 6.91 5.66

K CHK

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8D Page 254

Banner 3

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 37 - 5 32 37 - 32 6 8 9 21 32 5

21% 6% 44% 21% 22% 16% 21% 28% 19% 21% 23%

C

9 28 - 12 13 28 - 21 7 6 8 14 24 3

16% 15% 17% 16% 15% 19% 15% 25% 13% 16% 16%

8 29 - 17 12 29 - 22 7 4 7 17 22 6

16% 21% 16% 16% 16% 19% 11% 23% 16% 15% 31%

7 14 1 4 8 14 - 12 2 1 3 10 13 1

8% 7% 5% 11% 8% 9% 4% 2% 10% 9% 8% 4%

6 9 1 8 - 9 - 5 3 - - 9 9 -

5% 7% 9% 5% 4% 9% 8% 6%

5 12 2 7 4 12 - 9 3 2 2 9 12 -

7% 9% 8% 5% 7% 6% 9% 6% 5% 8% 8%

4 9 2 4 3 9 - 7 2 1 - 8 8 1

5% 12% 5% 4% 5% 5% 6% 4% 7% 5% 7%

3 10 - 10 - 10 - 10 1 1 2 7 9 1

6% 12% 6% 7% 2% 3% 5% 7% 6% 4%

2 2 - 2 - 2 - 1 1 1 - 1 1 1

1% 3% 1% 1% 2% 2% 1% 1% 4%

0 - Strongly Disagree 20 11 9 - 20 - 16 4 8 1 11 17 1

11% 60% 10% 11% 11% 10% 21% 4% 10% 11% 6%

C J

DK/Refuse 8 1 4 2 8 - 7 1 5 - 2 6 1

4% 6% 5% 3% 4% 5% 2% 14% 2% 4% 5%

NET: 8-10 94 - 35 56 94 - 74 19 17 24 52 79 15

53% 42% 77% 53% 53% 54% 48% 76% 48% 51% 70%

C IK

NET: 4-7 44 6 23 15 44 - 33 10 4 5 35 41 2

25% 34% 28% 20% 25% 24% 29% 12% 15% 32% 27% 10%

I

NET: 0-3 32 11 21 - 32 - 27 5 10 3 19 28 3

18% 60% 25% 18% 19% 14% 27% 9% 18% 18% 15%

C

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8D Page 255

(Continued)

Banner 3

Q8D. Agree/Disagree: At the end of the audit, you felt the auditor had understood your position.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Mean 6.69 1.92 5.89 8.64 6.69 - 6.69 6.67 5.97 7.99 6.50 6.66 7.31

B BC IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8E Page 256

Banner 1

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 41 28 13 13 9 12 7 7 13 21 20 1 19 13 13 4 4

23% 31% 15% 22% 25% 24% 24% 16% 22% 29% 19% 6% 37% 25% 26% 23% 10%

C LM

9 18 10 8 2 3 6 7 6 6 6 10 - 8 5 7 - 5

10% 11% 10% 3% 9% 12% 24% 14% 10% 9% 9% 16% 9% 14% 14%

D

8 24 8 16 13 3 6 2 5 10 9 15 2 6 12 4 3 4

13% 9% 18% 21% 7% 13% 7% 12% 16% 13% 14% 15% 11% 22% 7% 18% 11%

7 21 12 9 8 4 6 3 6 9 6 13 5 3 7 7 1 6

12% 13% 10% 13% 10% 12% 11% 13% 15% 8% 12% 30% 6% 13% 13% 5% 15%

6 15 6 9 8 3 3 1 3 9 4 10 3 2 3 9 - 3

8% 6% 11% 14% 8% 6% 4% 6% 15% 5% 9% 18% 4% 5% 17% 7%

5 17 5 12 9 4 2 3 6 5 7 12 1 4 4 3 5 5

10% 6% 14% 14% 10% 5% 9% 15% 8% 9% 11% 5% 8% 8% 5% 27% 13%

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

4% 5% 2% 4% 7% 2% 3% 4% 5% 3% 2% 19% 2% 7% 5% 7%

3 6 4 2 - 1 4 1 3 1 1 3 - 3 - 2 - 2

3% 5% 2% 3% 7% 3% 6% 1% 2% 2% 6% 4% 7%

2 4 4 - - 4 - - 3 - 1 4 - - 3 - - 1

2% 5% 12% 7% 2% 4% 6% 3%

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

3% 2% 5% 3% 4% 5% 3% 6% 5% 7% 2% 10% 4%

0 - Strongly Disagree 11 3 8 4 0 5 2 1 3 7 7 - 3 5 - 1 2

6% 3% 9% 6% 1% 10% 6% 3% 5% 9% 7% 7% 10% 5% 6%

DK/Refuse 7 4 3 - 2 2 3 2 1 5 5 - 2 1 2 1 1

4% 4% 4% 4% 4% 10% 4% 2% 6% 4% 4% 2% 5% 6% 2%

NET: 8-10 83 46 37 27 15 24 16 18 28 37 45 3 33 29 24 7 13

47% 51% 43% 46% 41% 49% 54% 42% 47% 50% 43% 20% 63% 56% 47% 41% 35%

LM

NET: 4-7 60 28 33 27 13 12 8 16 25 18 37 12 11 13 21 6 16

34% 31% 37% 45% 35% 24% 27% 38% 42% 25% 35% 73% 21% 26% 42% 37% 42%

LN

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8E Page 257

(Continued)

Banner 1

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 27 13 14 6 7 11 3 7 5 13 19 1 7 8 3 3 7

15% 15% 16% 9% 20% 23% 9% 17% 9% 18% 18% 7% 13% 16% 6% 15% 20%

Mean 6.75 7.14 6.34 6.77 6.46 6.54 7.42 6.54 7.02 6.69 6.43 6.05 7.57 6.96 7.38 6.17 6.05

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8E Page 258

Banner 2

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 41 0 1 - 0 13 18 1 1 2 4 22 8 1 10 38 3

23% 24% 35% 40% 21% 30% 20% 14% 19% 16% 22% 17% 21% 42% 26% 9%

Q

9 18 - - - - 12 2 - 1 2 2 6 10 1 1 17 2

10% 19% 3% 11% 15% 7% 6% 20% 29% 3% 11% 5%

G

8 24 - - - 0 14 1 0 2 3 4 3 11 1 9 17 7

13% 33% 22% 2% 7% 25% 21% 16% 3% 23% 21% 38% 12% 23%

G L L

7 21 0 0 - - 5 7 - 1 3 4 16 5 - - 16 4

12% 19% 22% 9% 11% 16% 26% 16% 16% 10% 11% 15%

6 15 - - 0 - 2 9 3 1 - - 12 2 1 - 11 4

8% 41% 3% 14% 42% 16% 12% 4% 19% 7% 14%

F

5 17 0 0 - - 6 8 1 0 - - 10 4 0 3 13 4

10% 30% 22% 11% 14% 22% 6% 10% 8% 10% 11% 9% 13%

4 7 - 0 - - 3 3 - - - - 3 3 - - 6 1

4% 22% 5% 5% 3% 7% 4% 3%

3 6 - - - - 2 3 - 0 - - 2 2 - 1 5 1

3% 3% 5% 6% 2% 4% 5% 3% 3%

2 4 - - - - 1 - - - - 3 3 1 - - 1 3

2% 2% 12% 3% 3% 1% 10%

P

1 6 - - - - 2 3 - - 2 - 4 2 - - 6 -

3% 3% 4% 13% 4% 3% 4%

0 - Strongly Disagree 11 0 - - 0 - 2 - 1 1 7 11 - - - 9 2

6% 27% 27% 3% 7% 5% 30% 11% 6% 5%

DK/Refuse 7 - - 0 - 1 5 0 - - 1 7 1 - - 7 -

4% 59% 1% 8% 8% 3% 7% 2% 5%

NET: 8-10 83 0 1 - 1 38 21 2 4 7 9 31 29 3 20 72 11

47% 24% 35% 73% 62% 35% 28% 50% 55% 39% 31% 60% 71% 84% 49% 37%

G L L

NET: 4-7 60 1 1 0 - 17 27 4 3 3 4 42 14 1 3 46 14

34% 49% 65% 41% 28% 44% 64% 37% 26% 16% 42% 29% 29% 11% 32% 45%

K K O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8E Page 259

(Continued)

Banner 2

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 0-3 27 0 - - 0 5 8 - 1 2 10 21 5 - 1 21 5

15% 27% 27% 8% 13% 13% 18% 42% 20% 10% 5% 15% 18%

F

Mean 6.75 5.24 6.98 6.00 6.64 7.44 6.68 6.81 6.86 6.95 5.00 6.05 7.23 8.02 8.28 6.88 6.14

K L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8E Page 260

Banner 3

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 41 2 6 33 41 - 35 6 10 9 21 35 6

23% 9% 8% 45% 23% 25% 17% 28% 29% 20% 23% 27%

BC

9 18 - 7 11 18 - 11 7 6 5 8 17 1

10% 8% 15% 10% 8% 19% 16% 14% 7% 11% 4%

8 24 - 16 8 24 - 19 5 2 5 17 20 4

13% 19% 11% 13% 13% 14% 4% 15% 16% 13% 18%

7 21 2 11 9 21 - 17 4 3 6 12 17 4

12% 10% 13% 12% 12% 12% 11% 8% 20% 11% 11% 17%

6 15 1 5 6 15 - 9 6 - 2 13 14 1

8% 7% 7% 8% 8% 6% 17% 8% 12% 9% 4%

5 17 2 16 - 17 - 16 2 - 0 17 17 -

10% 9% 19% 10% 11% 5% 1% 15% 11%

J

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

4% 9% 5% 2% 4% 3% 5% 3% 4% 4% 4% 4%

3 6 4 1 1 6 - 3 3 2 1 3 4 0

3% 21% 1% 1% 3% 2% 7% 5% 4% 3% 3% 2%

CD

2 4 - 3 1 4 - 4 - - - 4 4 -

2% 4% 2% 2% 3% 4% 3%

1 6 1 3 2 6 - 6 - 2 2 3 4 2

3% 6% 4% 2% 3% 4% 4% 5% 3% 3% 7%

0 - Strongly Disagree 11 5 5 - 11 - 10 1 6 - 4 9 2

6% 28% 6% 6% 7% 2% 18% 4% 6% 11%

C K

DK/Refuse 7 0 5 2 7 - 7 1 5 - 2 6 1

4% 2% 6% 3% 4% 5% 2% 14% 2% 4% 5%

NET: 8-10 83 2 29 52 83 - 65 18 17 19 47 72 10

47% 9% 35% 71% 47% 46% 50% 48% 58% 43% 47% 49%

B BC

NET: 4-7 60 6 36 16 60 - 46 14 4 10 45 54 5

34% 34% 43% 21% 34% 33% 38% 11% 33% 42% 35% 25%

D I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8E Page 261

(Continued)

Banner 3

Q8E. Agree/Disagree: The auditor clearly explained the results of the audit.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 27 10 13 4 27 - 23 3 10 3 14 21 4

15% 55% 15% 5% 15% 16% 10% 27% 9% 13% 14% 20%

CD D

Mean 6.75 3.51 6.01 8.41 6.75 - 6.64 7.15 6.32 7.62 6.61 6.80 6.61

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8F Page 262

Banner 1

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 52 36 16 18 14 12 7 9 20 22 28 3 21 17 18 4 7

29% 40% 19% 30% 39% 25% 25% 22% 34% 31% 26% 21% 39% 32% 35% 23% 19%

C

9 21 13 8 9 3 4 4 3 12 5 14 1 5 8 7 2 4

12% 14% 9% 16% 9% 7% 15% 8% 20% 7% 13% 9% 10% 15% 13% 10% 10%

8 36 10 26 16 5 10 5 8 9 19 25 4 7 15 8 3 9

21% 11% 30% 26% 15% 21% 15% 20% 15% 26% 23% 23% 14% 28% 15% 18% 23%

B

7 17 4 13 5 3 6 3 4 4 9 12 2 3 2 4 1 8

10% 5% 15% 9% 7% 13% 10% 10% 7% 12% 11% 13% 6% 5% 8% 5% 22%

6 8 5 4 3 1 2 2 4 2 2 5 0 3 0 3 4 -

5% 5% 4% 4% 3% 5% 7% 9% 4% 3% 4% 3% 6% 1% 5% 25%

5 13 10 3 1 7 4 1 8 1 3 8 1 4 5 2 2 4

7% 11% 3% 2% 18% 8% 3% 19% 2% 5% 8% 5% 7% 9% 4% 12% 10%

DH JK

4 8 5 3 5 - 2 2 1 5 1 2 3 3 2 3 - 2

5% 6% 4% 8% 3% 6% 3% 9% 1% 2% 19% 6% 3% 6% 7%

3 2 1 1 - 1 1 - 1 1 - 1 - 1 1 1 - -

1% 1% 1% 3% 1% 1% 2% 1% 1% 1% 2%

2 1 1 - - - - 1 1 - - - - 1 - 1 - -

\*% 1% 3% 2% 2% 2%

1 1 1 - - - 1 - - - 1 1 - - - - - 1

\*% 1% 1% 1% 1% 2%

0 - Strongly Disagree 7 1 5 - 0 5 1 - 3 3 4 1 2 1 2 - -

4% 2% 6% 1% 11% 4% 5% 4% 4% 7% 3% 2% 4%

DK/Refuse 11 3 8 3 2 2 4 3 2 7 7 - 3 2 2 1 2

6% 4% 9% 4% 4% 5% 13% 6% 3% 10% 7% 6% 4% 5% 6% 6%

NET: 8-10 109 59 50 44 23 26 17 21 41 47 67 8 34 39 32 9 20

62% 65% 58% 72% 63% 54% 55% 50% 68% 64% 63% 53% 63% 75% 63% 51% 53%

NET: 4-7 46 24 22 14 11 14 8 17 13 15 27 6 13 9 12 7 14

26% 27% 26% 23% 29% 28% 26% 41% 22% 21% 25% 40% 25% 18% 24% 43% 39%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8F Page 263

(Continued)

Banner 1

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 10 4 6 - 1 6 2 1 5 4 6 1 3 1 4 - 1

6% 4% 7% 4% 13% 6% 3% 7% 5% 5% 7% 6% 3% 8% 2%

Mean 7.69 7.95 7.40 8.20 7.95 6.94 7.55 7.33 7.76 7.90 7.74 6.86 7.85 8.14 7.71 7.62 7.56

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8F Page 264

Banner 2

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 52 1 1 - 0 21 21 0 1 4 3 29 15 2 7 48 4

29% 54% 35% 40% 35% 34% 7% 14% 32% 13% 29% 30% 50% 28% 33% 14%

Q

9 21 - - - - 12 2 - 2 2 4 8 11 1 1 18 3

12% 19% 3% 21% 15% 16% 8% 22% 19% 3% 12% 10%

G O

8 36 - 0 - 0 8 10 0 3 5 9 21 6 - 9 28 8

21% 22% 33% 13% 17% 7% 35% 42% 39% 21% 13% 38% 19% 26%

7 17 0 - - - 6 6 3 0 1 - 11 6 1 - 12 5

10% 19% 10% 10% 50% 5% 6% 11% 11% 21% 8% 17%

I

6 8 - - 0 - 3 4 0 0 - - 5 3 0 - 7 2

5% 41% 5% 7% 7% 5% 5% 6% 10% 4% 5%

5 13 - 0 - - 6 2 0 0 - 3 6 5 - 2 8 5

7% 22% 10% 4% 8% 6% 12% 6% 11% 9% 5% 16%

4 8 - 0 - - 2 4 1 0 - 1 6 - - 3 6 2

5% 22% 3% 7% 13% 6% 3% 6% 11% 4% 6%

3 2 - - - - 1 - - - 1 - 1 1 - - 1 1

1% 2% 5% 1% 2% 1% 2%

2 1 - - - - - 1 - - - - 1 - - - 1 -

\*% 1% 1% 1%

1 1 - - - - - - - - - 1 1 - - - 1 -

\*% 3% 1% \*%

0 - Strongly Disagree 7 - - - 0 1 2 - 1 - 3 6 1 - - 6 1

4% 27% 1% 4% 7% 11% 6% 2% 4% 2%

DK/Refuse 11 0 - 0 - 2 8 0 - - 1 7 2 - 3 11 0

6% 27% 59% 3% 13% 8% 3% 7% 4% 11% 7% 1%

NET: 8-10 109 1 1 - 1 41 33 1 6 11 16 58 32 3 16 94 15

62% 54% 57% 73% 66% 54% 15% 70% 89% 67% 58% 64% 69% 69% 64% 51%

H H GH H

NET: 4-7 46 0 1 0 - 17 17 5 2 1 4 27 14 1 5 33 13

26% 19% 43% 41% 28% 28% 77% 23% 6% 16% 27% 28% 31% 20% 23% 44%

FGIJK

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8F Page 265

(Continued)

Banner 2

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 0-3 10 - - - 0 2 3 - 1 1 3 8 2 - - 9 1

6% 27% 3% 5% 7% 5% 14% 8% 4% 6% 4%

Mean 7.69 9.20 7.19 6.00 6.64 8.06 7.67 6.65 7.33 8.48 6.78 7.44 8.00 8.78 7.87 7.81 7.13

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8F Page 266

Banner 3

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 52 - 12 40 52 - 41 11 13 15 24 42 10

29% 15% 54% 29% 29% 30% 35% 48% 22% 28% 46%

C K

9 21 - 7 14 21 - 16 5 4 7 10 20 1

12% 8% 19% 12% 11% 14% 11% 21% 9% 13% 4%

8 36 - 27 10 36 - 28 9 6 7 23 31 5

21% 33% 13% 21% 20% 24% 17% 22% 21% 20% 24%

D

7 17 2 8 4 17 - 15 2 2 2 13 17 -

10% 12% 10% 6% 10% 11% 6% 6% 5% 12% 11%

6 8 1 6 1 8 - 5 3 2 - 6 6 2

5% 7% 8% 1% 5% 4% 8% 5% 6% 4% 8%

5 13 5 8 - 13 - 9 3 1 1 10 12 -

7% 27% 10% 7% 7% 9% 3% 4% 10% 7%

4 8 2 6 - 8 - 7 1 2 - 7 8 0

5% 14% 7% 5% 5% 3% 5% 6% 5% 2%

3 2 - 2 - 2 - 2 - - - 2 2 -

1% 2% 1% 1% 2% 1%

2 1 1 - - 1 - - 1 - - 1 1 -

\*% 5% \*% 2% 1% 1%

1 1 1 - - 1 - 1 - - - 1 1 -

\*% 4% \*% \*% 1% \*%

0 - Strongly Disagree 7 5 2 - 7 - 7 - 2 - 4 4 2

4% 25% 2% 4% 5% 6% 4% 3% 11%

C

DK/Refuse 11 1 5 5 11 - 10 1 5 - 7 10 1

6% 8% 6% 6% 6% 7% 2% 13% 6% 7% 5%

NET: 8-10 109 - 45 64 109 - 84 25 23 29 57 94 15

62% 55% 87% 62% 60% 69% 63% 91% 53% 61% 74%

C IK

NET: 4-7 46 11 28 5 46 - 37 9 7 3 36 42 2

26% 59% 34% 7% 26% 26% 26% 18% 9% 34% 28% 11%

D D J

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8F Page 267

(Continued)

Banner 3

Q8F. Agree/Disagree: The auditor was professional.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 10 6 4 - 10 - 9 1 2 - 8 8 2

6% 33% 5% 6% 6% 2% 6% 7% 5% 11%

C

Mean 7.69 3.53 7.20 9.28 7.69 - 7.61 7.98 7.85 9.00 7.23 7.70 7.83

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8G Page 268

Banner 1

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 59 35 24 22 14 12 10 9 25 25 34 2 23 19 21 5 6

34% 39% 28% 37% 39% 25% 35% 22% 41% 35% 32% 11% 44% 37% 42% 28% 17%

M R

9 30 15 15 18 3 6 3 4 12 14 21 2 7 11 7 3 6

17% 17% 17% 29% 9% 13% 11% 9% 20% 20% 20% 15% 12% 21% 14% 20% 15%

8 30 10 20 9 5 11 5 12 8 10 19 5 6 12 6 1 9

17% 11% 23% 14% 15% 22% 16% 28% 13% 14% 17% 33% 11% 22% 12% 5% 23%

7 11 7 4 - 4 4 3 3 1 7 6 2 3 1 2 1 6

6% 8% 5% 11% 9% 10% 6% 2% 10% 5% 13% 6% 3% 5% 8% 16%

6 12 5 7 5 2 4 1 4 4 5 8 0 3 - 4 3 4

7% 5% 9% 9% 7% 7% 3% 9% 6% 6% 8% 3% 6% 8% 20% 11%

5 12 9 3 2 5 3 1 7 2 2 7 - 5 5 4 1 1

7% 10% 4% 4% 15% 6% 4% 16% 4% 3% 7% 9% 9% 8% 7% 3%

K

4 3 2 2 - - 1 3 2 1 1 1 1 2 - 1 1 1

2% 2% 2% 2% 8% 4% 2% 1% 1% 4% 4% 1% 5% 3%

3 4 2 2 4 - - - - 4 - 2 2 - 2 - - 2

2% 3% 2% 7% 7% 2% 15% 3% 7%

2 1 1 - - - 1 - 1 - - - - 1 1 - - -

\*% 1% 1% 1% 1% 1%

0 - Strongly Disagree 7 2 5 - - 5 2 1 2 4 3 1 3 1 3 - 1

4% 2% 6% 10% 6% 2% 4% 5% 3% 7% 5% 1% 6% 2%

DK/Refuse 7 3 4 - 2 2 2 2 1 5 5 - 2 2 2 1 1

4% 4% 4% 5% 5% 7% 4% 1% 7% 5% 3% 3% 5% 6% 3%

NET: 8-10 119 60 59 49 23 29 19 25 44 50 74 9 36 42 35 9 20

67% 66% 69% 81% 63% 60% 61% 59% 74% 68% 70% 58% 67% 80% 68% 54% 55%

F

NET: 4-7 39 22 17 7 12 12 8 14 9 15 22 3 13 6 11 7 12

22% 24% 20% 12% 32% 24% 26% 34% 14% 20% 21% 20% 24% 12% 21% 40% 33%

NET: 0-3 12 5 7 4 - 6 2 1 7 4 5 3 3 3 3 - 3

7% 6% 8% 7% 11% 6% 3% 11% 5% 5% 22% 6% 6% 6% 8%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8G Page 269

(Continued)

Banner 1

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Mean 7.91 8.05 7.76 8.40 8.19 7.22 7.64 7.42 8.01 8.15 8.07 6.74 7.96 8.33 8.04 7.86 7.42

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8G Page 270

Banner 2

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 59 1 1 - 0 22 22 1 1 4 7 34 16 2 7 55 4

34% 54% 35% 40% 36% 37% 15% 14% 32% 29% 34% 32% 50% 32% 38% 13%

Q

9 30 - - - - 17 3 - 2 4 4 7 15 1 8 25 5

17% 28% 6% 21% 36% 16% 7% 30% 19% 32% 17% 17%

G L L

8 30 - 0 - 0 6 12 0 2 3 5 20 4 1 5 23 7

17% 22% 33% 9% 20% 7% 29% 26% 23% 20% 8% 21% 20% 15% 23%

7 11 0 - - - 5 4 0 1 - 1 6 5 0 - 8 3

6% 19% 8% 6% 7% 11% 3% 6% 10% 10% 6% 10%

6 12 - - 0 - 4 5 3 0 - - 7 4 - 1 8 4

7% 41% 7% 8% 42% 5% 7% 8% 5% 6% 13%

FGI

5 12 - 1 - - 4 2 1 1 - 3 7 4 - 1 7 5

7% 43% 6% 4% 21% 12% 12% 7% 8% 3% 5% 17%

4 3 - - - - 1 3 - - - - 3 1 - - 3 1

2% 1% 4% 3% 2% 2% 2%

3 4 - - - - 2 2 - - - - 2 - - 2 4 -

2% 3% 4% 2% 7% 3%

2 1 - - - - - - - - 1 - 1 - - - - 1

\*% 5% 1% 2%

0 - Strongly Disagree 7 - - - - - 3 - 1 - 3 7 - - - 6 1

4% 5% 7% 14% 7% 4% 2%

DK/Refuse 7 0 - 0 0 1 4 0 - - 1 6 1 - - 7 0

4% 27% 59% 27% 1% 7% 8% 3% 6% 2% 5% 1%

NET: 8-10 119 1 1 - 1 45 38 1 5 11 16 62 34 4 20 103 16

67% 54% 57% 73% 73% 62% 22% 64% 95% 67% 62% 70% 90% 84% 70% 53%

H GH

NET: 4-7 39 0 1 0 - 14 13 4 2 - 4 22 14 0 2 26 13

22% 19% 43% 41% 23% 22% 70% 29% 16% 22% 28% 10% 9% 18% 42%

K P

NET: 0-3 12 - - - - 2 5 - 1 1 3 10 - - 2 10 1

7% 3% 9% 7% 5% 14% 10% 7% 7% 4%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8G Page 271

(Continued)

Banner 2

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Mean 7.91 9.20 7.41 6.00 9.09 8.41 7.68 6.64 7.34 8.70 7.19 7.50 8.37 9.09 8.38 8.06 7.19

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8G Page 272

Banner 3

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 59 0 18 39 59 - 47 12 17 14 28 51 8

34% 2% 22% 52% 34% 33% 35% 48% 43% 25% 33% 38%

B BC K

9 30 - 10 20 30 - 25 6 4 9 18 27 3

17% 13% 27% 17% 18% 16% 11% 28% 16% 18% 16%

8 30 - 20 10 30 - 21 8 3 6 20 25 5

17% 24% 13% 17% 15% 23% 9% 20% 18% 16% 23%

7 11 3 7 1 11 - 7 4 3 2 6 11 -

6% 16% 9% 1% 6% 5% 11% 9% 5% 6% 7%

6 12 2 6 3 12 - 11 1 1 1 10 10 1

7% 13% 7% 5% 7% 7% 4% 2% 4% 9% 6% 4%

5 12 4 8 - 12 - 10 2 1 - 11 12 0

7% 23% 10% 7% 7% 5% 2% 10% 8% 2%

4 3 2 2 - 3 - 2 2 1 - 3 3 1

2% 11% 2% 2% 1% 4% 2% 2% 2% 4%

3 4 - 4 - 4 - 4 - - - 4 4 -

2% 5% 2% 3% 4% 3%

2 1 - 1 - 1 - 1 - - - 1 1 -

\*% 1% \*% \*% 1% \*%

0 - Strongly Disagree 7 6 1 - 7 - 6 1 1 - 6 6 1

4% 32% 1% 4% 4% 2% 4% 5% 4% 6%

C

DK/Refuse 7 1 5 1 7 - 7 - 5 - 3 6 1

4% 3% 6% 2% 4% 5% 13% 2% 4% 5%

NET: 8-10 119 0 48 68 119 - 93 26 25 29 65 103 16

67% 2% 59% 92% 67% 66% 74% 68% 91% 60% 66% 78%

B BC IK

NET: 4-7 39 11 23 4 39 - 30 8 6 3 30 35 2

22% 63% 28% 6% 22% 21% 24% 16% 9% 28% 23% 11%

CD D J

NET: 0-3 12 6 6 - 12 - 11 1 1 - 10 10 1

7% 32% 7% 7% 8% 2% 4% 10% 7% 6%

C

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8G Page 273

(Continued)

Banner 3

Q8G. Agree/Disagree: The auditor was respectful.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Mean 7.91 3.85 7.53 9.24 7.91 - 7.84 8.16 8.54 9.02 7.37 7.89 8.11

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8H Page 274

Banner 1

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 48 35 13 14 15 11 9 10 18 20 23 3 22 18 16 4 5

27% 39% 16% 22% 42% 22% 30% 24% 30% 27% 21% 21% 42% 34% 31% 23% 13%

C L

9 28 16 12 17 1 5 5 5 12 11 19 1 8 10 8 3 5

16% 17% 14% 28% 2% 11% 17% 11% 20% 15% 17% 9% 15% 20% 16% 20% 14%

E E

8 26 5 21 6 5 12 3 8 9 9 16 2 7 10 9 3 2

15% 5% 24% 10% 13% 24% 10% 19% 14% 12% 15% 15% 13% 19% 17% 20% 7%

B

7 17 10 7 3 6 4 4 3 6 8 10 3 4 1 3 1 10

9% 11% 8% 4% 15% 9% 13% 7% 10% 11% 9% 19% 7% 3% 5% 5% 28%

OP

6 9 5 4 2 2 4 1 0 2 6 8 0 1 - 5 - 4

5% 6% 4% 3% 7% 9% 3% 1% 4% 9% 7% 3% 2% 9% 10%

5 18 6 12 10 2 4 1 7 2 9 14 2 2 6 4 3 4

10% 7% 13% 17% 7% 7% 4% 17% 3% 12% 13% 14% 3% 11% 8% 20% 10%

J N

4 8 6 2 2 3 2 0 4 2 0 3 2 2 4 0 - 2

4% 7% 2% 4% 8% 3% 2% 8% 4% 1% 3% 15% 4% 7% 1% 7%

K

3 3 1 2 2 - 1 - 1 2 - 2 - 1 2 - - 1

2% 1% 2% 3% 3% 3% 3% 2% 2% 3% 3%

1 1 1 - - - 1 0 - 0 1 1 - 0 - 0 - 1

1% 1% 1% 1% 1% 1% 1% 1% 1% 2%

0 - Strongly Disagree 5 1 4 - 0 3 2 1 2 2 3 - 3 1 1 1 -

3% 2% 5% 1% 7% 6% 2% 4% 3% 3% 5% 2% 2% 5%

DK/Refuse 14 4 10 5 2 2 4 3 4 7 10 1 3 1 5 1 2

8% 5% 12% 8% 4% 5% 14% 7% 7% 10% 9% 4% 6% 2% 11% 6% 6%

NET: 8-10 102 55 47 36 21 28 17 23 39 40 57 7 37 38 32 11 13

58% 61% 54% 61% 58% 56% 57% 54% 65% 55% 54% 45% 70% 72% 64% 63% 34%

R R

NET: 4-7 51 27 24 17 14 14 7 15 12 23 34 8 9 11 12 4 20

29% 30% 28% 28% 37% 28% 22% 34% 20% 32% 32% 51% 16% 20% 23% 25% 54%

N OP

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8H Page 275

(Continued)

Banner 1

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 9 4 6 2 0 5 2 2 4 3 5 - 4 3 1 1 2

5% 4% 7% 3% 1% 10% 8% 5% 7% 4% 5% 8% 5% 3% 5% 5%

Mean 7.64 7.98 7.25 7.79 7.99 7.13 7.75 7.28 7.88 7.71 7.47 7.20 8.09 7.95 8.07 7.58 7.02

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8H Page 276

Banner 2

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 48 1 1 - 0 16 20 1 1 6 3 28 12 2 6 47 2

27% 54% 35% 40% 26% 33% 20% 14% 47% 13% 28% 25% 50% 24% 32% 6%

Q

9 28 - - 0 - 17 2 - 2 3 5 9 13 1 5 21 7

16% 41% 27% 3% 21% 21% 19% 9% 27% 19% 21% 14% 23%

G L

8 26 - - - 0 10 6 0 2 2 5 12 8 1 5 19 7

15% 33% 16% 10% 7% 27% 17% 20% 12% 17% 21% 20% 13% 22%

7 17 0 - - - 6 5 3 1 1 1 11 6 0 - 11 5

9% 19% 9% 8% 49% 13% 9% 3% 11% 11% 10% 8% 18%

K

6 9 - - - - 7 2 - 1 - - 3 5 - 2 8 1

5% 11% 3% 12% 3% 10% 7% 5% 4%

5 18 - 1 - - 4 8 - 0 - 4 13 4 - 1 15 2

10% 43% 7% 13% 6% 16% 13% 7% 4% 11% 7%

4 8 - - - - - 3 0 - 1 3 8 - - - 4 4

4% 6% 8% 5% 12% 8% 3% 12%

3 3 - - - - 2 1 - - - - - - - 3 3 -

2% 3% 2% 13% 2%

1 1 - 0 - - - - - - - 1 1 - - - 1 0

1% 22% 3% 1% \*% 1%

0 - Strongly Disagree 5 - - - 0 - 2 - 1 - 3 5 - - - 5 1

3% 27% 3% 7% 11% 5% 3% 2%

DK/Refuse 14 0 - 0 - 1 11 1 - - 1 11 1 - 3 13 1

8% 27% 59% 1% 18% 15% 3% 11% 2% 11% 9% 5%

F

NET: 8-10 102 1 1 0 1 42 28 2 5 10 12 49 34 4 15 87 15

58% 54% 35% 41% 73% 69% 47% 28% 62% 86% 52% 49% 69% 90% 66% 59% 51%

G GH L L

NET: 4-7 51 0 1 - - 17 18 4 2 2 7 34 14 0 3 39 12

29% 19% 43% 27% 30% 57% 31% 14% 31% 34% 29% 10% 11% 26% 41%

O

NET: 0-3 9 - 0 - 0 2 3 - 1 - 3 6 - - 3 8 1

5% 22% 27% 3% 5% 7% 14% 6% 13% 6% 3%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8H Page 277

(Continued)

Banner 2

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Mean 7.64 9.20 5.89 9.00 6.64 8.12 7.47 7.53 7.38 8.86 6.31 7.21 8.25 9.09 7.79 7.75 7.11

CK

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8H Page 278

Banner 3

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 48 1 7 40 48 - 40 9 11 15 23 42 6

27% 4% 9% 55% 27% 28% 24% 30% 47% 21% 27% 29%

BC K

9 28 1 14 13 28 - 21 7 6 8 15 22 6

16% 4% 17% 17% 16% 15% 18% 15% 24% 13% 14% 30%

8 26 0 16 10 26 - 18 8 3 4 19 23 2

15% 2% 19% 13% 15% 13% 22% 9% 11% 17% 15% 10%

B

7 17 1 11 5 17 - 13 4 3 1 13 16 1

9% 5% 13% 7% 9% 9% 11% 8% 3% 12% 10% 4%

6 9 3 5 2 9 - 5 4 3 3 3 7 2

5% 16% 6% 2% 5% 4% 11% 7% 10% 3% 5% 10%

5 18 5 12 - 18 - 15 3 4 - 14 18 -

10% 29% 15% 10% 10% 8% 11% 13% 11%

4 8 - 8 - 8 - 8 - - - 8 8 -

4% 9% 4% 5% 7% 5%

3 3 1 2 - 3 - 3 - - 1 2 2 -

2% 7% 2% 2% 2% 4% 2% 1%

1 1 1 - - 1 - 1 - 0 - 1 1 -

1% 6% 1% 1% 1% 1% 1%

0 - Strongly Disagree 5 4 2 - 5 - 5 1 2 - 3 3 2

3% 19% 2% 3% 3% 2% 6% 3% 2% 11%

DK/Refuse 14 1 6 4 14 - 13 1 5 - 9 13 1

8% 8% 7% 5% 8% 9% 3% 13% 9% 8% 5%

NET: 8-10 102 2 37 63 102 - 79 23 20 26 56 87 15

58% 11% 45% 86% 58% 56% 64% 54% 82% 52% 57% 70%

B BC IK

NET: 4-7 51 9 35 7 51 - 40 11 9 4 37 48 3

29% 50% 43% 9% 29% 29% 30% 26% 14% 35% 31% 15%

D D J

NET: 0-3 9 6 4 - 9 - 9 1 3 1 6 6 2

5% 31% 4% 5% 6% 2% 7% 4% 5% 4% 11%

C

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8H Page 279

(Continued)

Banner 3

Q8H. Agree/Disagree: The auditor was knowledgeable.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Mean 7.64 4.37 6.92 9.22 7.64 - 7.57 7.89 7.61 8.74 7.29 7.66 7.79

B BC K

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8I Page 280

Banner 1

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 37 25 12 8 11 11 6 6 13 17 18 1 18 14 9 4 5

21% 28% 13% 14% 31% 22% 21% 15% 22% 24% 17% 6% 34% 27% 18% 23% 13%

LM

9 20 11 9 12 1 4 4 2 11 8 13 1 6 7 5 2 3

12% 12% 11% 20% 3% 7% 12% 4% 18% 11% 13% 9% 10% 14% 10% 10% 8%

I

8 22 8 14 12 1 5 4 11 5 5 12 3 7 15 3 3 2

12% 8% 16% 20% 2% 11% 12% 26% 9% 7% 11% 20% 13% 28% 5% 15% 4%

E JK PR

7 22 14 7 9 5 6 2 4 12 6 15 4 2 1 10 1 9

12% 16% 8% 15% 13% 12% 7% 9% 19% 9% 14% 26% 4% 3% 20% 8% 24%

O O

6 11 2 9 3 4 4 - 2 3 5 7 3 0 2 3 - 6

6% 2% 10% 4% 11% 8% 6% 5% 7% 7% 20% \*% 3% 6% 16%

5 18 6 12 8 1 6 2 4 4 9 11 1 6 4 7 5 0

10% 7% 14% 14% 3% 13% 7% 10% 7% 13% 10% 8% 11% 8% 14% 32% 1%

R R

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

4% 5% 2% 1% 7% 4% 4% 8% 1% 3% 3% 6% 5% 5% 9%

3 3 2 1 - 1 - 2 1 1 2 1 1 2 - 1 - 1

2% 2% 1% 2% 8% 1% 1% 2% 1% 4% 3% 1% 4%

2 15 7 8 6 7 1 1 5 4 4 13 - 2 6 2 - 4

8% 7% 9% 9% 19% 2% 3% 12% 7% 6% 12% 4% 12% 4% 10%

FH

0 - Strongly Disagree 13 6 7 2 1 7 3 - 5 8 8 1 4 1 5 - 3

7% 7% 8% 3% 3% 14% 11% 8% 11% 8% 7% 7% 1% 10% 8%

DK/Refuse 11 4 6 - 2 3 4 4 2 5 6 - 3 2 3 1 1

6% 5% 7% 5% 7% 14% 9% 3% 7% 6% 6% 5% 6% 6% 3%

NET: 8-10 79 44 35 32 13 19 14 19 29 30 43 6 30 36 17 8 9

44% 49% 40% 53% 37% 40% 45% 45% 49% 41% 40% 35% 57% 69% 33% 48% 25%

PR

NET: 4-7 57 27 30 21 12 18 6 14 20 24 36 9 12 7 23 8 18

32% 30% 35% 34% 34% 37% 19% 32% 33% 32% 34% 54% 23% 14% 46% 45% 49%

N O O

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8I Page 281

(Continued)

Banner 1

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 31 15 16 7 9 8 7 6 10 14 21 2 8 7 8 - 8

17% 16% 18% 12% 24% 16% 22% 14% 16% 19% 20% 11% 14% 13% 15% 22%

Mean 6.58 6.90 6.23 6.97 6.35 6.32 6.41 6.56 6.93 6.35 6.31 6.57 7.11 7.53 6.30 7.27 5.90

R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8I Page 282

Banner 2

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 37 0 1 - 0 10 17 0 1 3 3 24 7 1 5 35 2

21% 24% 35% 40% 16% 29% 7% 14% 28% 13% 24% 14% 21% 21% 24% 6%

Q

9 20 - - - - 12 3 - 1 - 4 5 10 2 3 17 3

12% 20% 6% 10% 16% 5% 21% 48% 14% 12% 10%

G L

8 22 - - - - 9 2 0 2 5 4 6 6 1 9 17 5

12% 14% 4% 7% 21% 38% 16% 6% 13% 21% 38% 11% 16%

G L

7 22 0 - - - 5 10 0 2 2 2 16 5 0 - 18 4

12% 19% 9% 16% 7% 22% 20% 7% 16% 11% 10% 12% 14%

6 11 - - 0 - 4 3 3 0 - - 7 4 - - 7 4

6% 41% 7% 5% 42% 5% 7% 8% 5% 13%

FGI

5 18 1 1 - - 7 5 - 1 - 4 12 6 - 1 16 2

10% 57% 43% 11% 9% 12% 16% 12% 12% 4% 11% 6%

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

4% 3% 5% 21% 3% 3% 9% 3% 7%

3 3 - - - - 1 2 - 1 - - 2 1 - - 2 1

2% 1% 2% 8% 2% 2% 2% 2%

2 15 - - - - 4 6 - - 2 3 10 3 - 2 10 4

8% 7% 9% 13% 12% 10% 5% 7% 7% 15%

0 - Strongly Disagree 13 - 0 - - 5 3 - 1 - 4 8 3 - 2 11 2

7% 22% 8% 5% 7% 17% 8% 6% 7% 8% 6%

DK/Refuse 11 - - 0 1 3 5 1 - - 1 8 3 - - 9 2

6% 59% 60% 4% 9% 15% 3% 8% 5% 6% 5%

FK

NET: 8-10 79 0 1 - 0 31 23 1 4 8 11 34 23 4 17 69 10

44% 24% 35% 40% 50% 38% 15% 45% 67% 45% 34% 48% 90% 73% 47% 33%

H LM L

NET: 4-7 57 1 1 0 - 18 22 4 3 2 5 37 16 0 3 45 12

32% 76% 43% 41% 29% 36% 70% 40% 20% 23% 37% 34% 10% 13% 31% 39%

FJK O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8I Page 283

(Continued)

Banner 2

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 0-3 31 - 0 - - 10 10 - 1 2 7 21 7 - 3 24 7

17% 22% 16% 17% 15% 13% 30% 21% 13% 15% 16% 23%

Mean 6.58 6.59 5.68 6.00 10.00 6.68 6.66 6.11 6.73 7.58 5.67 6.25 6.79 8.80 7.07 6.73 5.81

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8I Page 284

Banner 3

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 37 - 5 32 37 - 30 7 9 9 18 34 3

21% 6% 43% 21% 21% 19% 26% 27% 17% 22% 14%

C

9 20 - 6 15 20 - 16 4 5 3 13 19 2

12% 7% 20% 12% 11% 12% 13% 8% 12% 12% 8%

C

8 22 0 11 10 22 - 16 5 1 9 11 15 6

12% 2% 13% 14% 12% 12% 15% 3% 28% 10% 10% 30%

I L

7 22 - 14 5 22 - 15 7 1 2 18 20 1

12% 17% 7% 12% 11% 18% 3% 7% 17% 13% 6%

I

6 11 1 5 4 11 - 8 2 1 3 7 11 -

6% 7% 6% 6% 6% 6% 6% 2% 10% 6% 7%

5 18 0 15 2 18 - 16 2 6 3 8 17 1

10% 3% 19% 3% 10% 11% 6% 18% 10% 8% 11% 7%

BD

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

4% 18% 4% 4% 3% 6% 5% 4% 3% 3% 4%

3 3 1 2 - 3 - 1 2 - - 3 3 -

2% 5% 3% 2% 1% 4% 3% 2%

2 15 2 11 2 15 - 14 1 2 - 13 13 2

8% 11% 13% 2% 8% 10% 2% 4% 12% 8% 7%

D

0 - Strongly Disagree 13 9 4 - 13 - 12 1 5 2 7 9 4

7% 51% 4% 7% 8% 3% 13% 5% 6% 6% 19%

C

DK/Refuse 11 1 7 3 11 - 8 3 5 - 6 9 1

6% 3% 8% 5% 6% 6% 7% 13% 6% 6% 5%

NET: 8-10 79 0 21 57 79 - 62 17 15 20 43 67 11

44% 2% 26% 77% 44% 44% 46% 42% 63% 39% 44% 52%

B BC K

NET: 4-7 57 5 37 12 57 - 44 13 10 10 37 52 3

32% 27% 46% 16% 32% 31% 37% 28% 32% 34% 34% 17%

D

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8I Page 285

(Continued)

Banner 3

Q8I. Agree/Disagree: The auditor cared about the tax situation with which you were dealing.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 31 12 17 2 31 - 27 4 6 2 23 25 5

17% 67% 20% 2% 17% 19% 10% 17% 5% 21% 16% 26%

CD D J

Mean 6.58 1.89 5.70 8.70 6.58 - 6.45 7.08 6.37 7.46 6.36 6.69 5.90

B BC

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8J Page 286

Banner 1

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 177 90 87 60 36 49 30 43 60 73 106 16 53 52 51 17 37

Unweighted 'N' 159 88 71 29 30 59 40 47 47 64 81 14 62 42 53 13 33

10 - Strongly Agree 49 32 17 17 12 12 8 8 19 22 26 1 22 16 19 4 5

28% 35% 20% 27% 34% 24% 26% 19% 31% 30% 24% 6% 41% 31% 38% 23% 13%

LM R

9 23 11 11 14 2 4 4 3 11 8 16 1 5 10 5 2 4

13% 13% 13% 23% 6% 7% 12% 7% 19% 12% 15% 9% 10% 18% 9% 10% 12%

8 23 9 14 10 1 9 3 8 8 7 15 1 7 8 7 3 4

13% 10% 16% 17% 2% 18% 10% 19% 13% 9% 14% 5% 13% 15% 13% 15% 12%

E

7 12 5 7 3 2 5 3 2 5 5 7 1 4 - 4 2 6

7% 6% 8% 4% 5% 10% 9% 6% 8% 7% 7% 5% 7% 8% 13% 17%

6 10 5 4 5 4 - 1 6 2 1 5 4 1 4 2 3 1

6% 6% 5% 8% 10% 4% 14% 4% 2% 5% 23% 2% 7% 5% 15% 3%

K

5 10 4 7 0 3 5 2 4 1 5 3 3 4 3 3 2 1

6% 4% 8% 1% 8% 10% 7% 9% 2% 7% 3% 21% 7% 6% 6% 12% 2%

4 5 3 2 - 2 2 0 2 1 2 4 1 0 - 3 - 2

3% 3% 3% 7% 4% 2% 4% 1% 3% 3% 5% 1% 6% 5%

3 6 3 3 1 2 2 1 2 1 3 6 1 - 1 2 - 3

3% 4% 3% 2% 7% 3% 2% 5% 2% 4% 5% 4% 3% 4% 8%

2 9 7 2 4 3 - 2 5 4 - 5 2 2 5 1 1 2

5% 8% 2% 7% 8% 6% 11% 7% 4% 15% 3% 9% 2% 5% 7%

1 0 0 - - 0 - - - 0 - 0 - - - 0 - -

\*% \*% 1% 1% \*% 1%

0 - Strongly Disagree 19 5 14 6 3 8 2 - 4 14 14 1 4 4 2 - 5

11% 6% 16% 10% 8% 16% 7% 6% 19% 13% 7% 7% 8% 4% 14%

DK/Refuse 11 5 6 - 2 3 5 3 3 5 6 - 4 2 3 1 2

6% 5% 7% 4% 7% 16% 6% 6% 7% 5% 8% 3% 6% 6% 6%

NET: 8-10 94 52 42 40 15 24 14 19 38 37 57 3 34 34 31 8 14

53% 58% 49% 67% 42% 49% 47% 45% 63% 51% 54% 20% 64% 65% 60% 48% 37%

M M R

NET: 4-7 37 17 20 8 11 12 7 14 9 14 19 9 9 6 12 7 10

21% 19% 24% 13% 30% 24% 22% 33% 15% 19% 18% 54% 18% 12% 24% 40% 28%

LN

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8J Page 287

(Continued)

Banner 1

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

NET: 0-3 34 16 18 12 9 9 4 7 9 17 25 4 5 11 5 1 11

19% 18% 21% 20% 23% 19% 15% 16% 16% 23% 23% 26% 10% 20% 10% 5% 28%

Q

Mean 6.79 7.20 6.36 7.18 6.42 6.43 7.05 6.68 7.45 6.41 6.56 5.22 7.79 7.12 7.57 7.43 5.81

M R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8J Page 288

Banner 2

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 177 1 2 1 1 62 61 6 8 12 24 100 49 4 23 147 30

Unweighted 'N' 159 4 5 2 4 55 45 8 13 10 13 93 44 5 17 125 34

10 - Strongly Agree 49 0 0 - 0 16 22 0 1 4 4 30 10 2 7 46 3

28% 24% 14% 23% 26% 37% 7% 14% 33% 17% 30% 21% 50% 28% 31% 10%

Q

9 23 - - - - 13 3 - 1 3 4 5 10 - 8 21 2

13% 20% 4% 11% 21% 19% 5% 21% 32% 14% 7%

G L L

8 23 - 0 - 0 9 2 2 2 2 4 6 8 2 7 15 7

13% 22% 50% 15% 4% 28% 31% 17% 16% 6% 17% 40% 29% 10% 24%

G

7 12 0 - 0 - 3 3 3 1 1 - 9 3 - - 8 4

7% 19% 41% 6% 5% 42% 19% 9% 9% 7% 5% 14%

FG

6 10 - - - - 2 6 0 - 1 - 7 2 0 - 9 1

6% 4% 10% 7% 6% 7% 5% 10% 6% 4%

5 10 0 0 - - 7 2 - 0 - - 4 6 - 1 9 1

6% 30% 22% 11% 4% 6% 4% 12% 4% 6% 4%

4 5 - 0 - - 2 1 0 1 - - 4 1 - - 2 3

3% 22% 3% 2% 8% 12% 4% 3% 2% 9%

3 6 - - - - 4 2 - - - - 2 4 - - 4 2

3% 6% 4% 2% 8% 3% 7%

2 9 - - - - 2 4 - - - 3 7 - - 2 6 3

5% 3% 7% 12% 7% 7% 4% 10%

1 0 - - 0 - - - - - - - 0 - - - 0 -

\*% 59% \*% \*%

0 - Strongly Disagree 19 - 0 - - 2 7 - 1 2 8 17 2 - - 17 2

11% 22% 3% 11% 7% 13% 33% 17% 4% 12% 6%

M

DK/Refuse 11 0 - - 0 2 7 0 - - 1 9 2 - - 9 2

6% 27% 27% 3% 12% 8% 3% 9% 4% 6% 5%

NET: 8-10 94 0 1 - 1 38 27 2 4 9 12 41 29 4 21 82 12

53% 24% 35% 73% 61% 45% 35% 56% 72% 51% 41% 58% 90% 89% 56% 41%

L LM

NET: 4-7 37 1 1 0 - 15 13 4 3 2 - 23 13 0 1 28 9

21% 49% 43% 41% 24% 21% 57% 36% 15% 23% 26% 10% 4% 19% 31%

O O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8J Page 289

(Continued)

Banner 2

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

NET: 0-3 34 - 0 0 - 7 13 - 1 2 11 27 6 - 2 27 7

19% 22% 59% 12% 22% 7% 13% 46% 27% 12% 7% 19% 23%

I MO

Mean 6.79 7.18 5.03 3.48 8.64 7.40 6.68 7.21 6.99 7.63 5.02 6.06 7.28 8.79 8.33 6.95 6.06

K L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8J Page 290

Banner 3

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 177 18 82 74 177 - 141 36 36 32 108 154 21

Unweighted 'N' 159 21 72 64 159 - 120 39 36 27 95 138 19

10 - Strongly Agree 49 - 11 36 49 - 39 10 9 13 26 44 5

28% 13% 48% 28% 28% 27% 26% 42% 24% 29% 23%

C

9 23 - 8 15 23 - 18 5 4 4 15 19 3

13% 9% 21% 13% 13% 14% 11% 13% 14% 13% 16%

8 23 3 12 8 23 - 18 5 2 5 16 19 2

13% 14% 14% 11% 13% 13% 13% 4% 15% 15% 12% 10%

7 12 - 8 5 12 - 8 5 3 2 7 10 2

7% 10% 6% 7% 5% 13% 8% 7% 7% 7% 10%

6 10 1 6 2 10 - 8 2 - 2 7 7 2

6% 7% 7% 3% 6% 6% 5% 8% 7% 5% 11%

5 10 - 8 3 10 - 8 3 1 3 6 10 -

6% 9% 4% 6% 6% 7% 2% 10% 6% 7%

4 5 2 3 - 5 - 3 2 1 - 4 4 0

3% 9% 4% 3% 2% 5% 4% 3% 3% 2%

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

3% 7% 6% 3% 3% 5% 3% 5% 3% 4%

2 9 1 8 - 9 - 7 2 1 - 8 8 1

5% 5% 10% 5% 5% 5% 2% 7% 5% 4%

1 0 0 - - 0 - 0 - - - 0 0 -

\*% 2% \*% \*% \*% \*%

0 - Strongly Disagree 19 9 8 2 19 - 19 - 9 - 10 15 4

11% 50% 10% 2% 11% 13% 24% 9% 10% 18%

CD D

DK/Refuse 11 1 6 3 11 - 9 2 5 - 5 10 1

6% 7% 7% 4% 6% 6% 6% 15% 5% 6% 5%

NET: 8-10 94 3 30 59 94 - 75 19 15 22 57 82 10

53% 14% 37% 80% 53% 53% 54% 41% 70% 52% 53% 49%

B BC I

NET: 4-7 37 3 25 10 37 - 27 11 5 8 24 32 5

21% 16% 30% 13% 21% 19% 30% 14% 25% 23% 21% 24%

D

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q8J Page 291

(Continued)

Banner 3

Q8J. Agree/Disagree: The outcome of the audit was fair.

Base: Respondents who were audited in the past year

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

NET: 0-3 34 12 21 2 34 - 31 4 11 2 22 30 5

19% 63% 26% 2% 19% 22% 10% 30% 5% 20% 19% 22%

CD D J J

Mean 6.79 2.36 5.82 8.79 6.79 - 6.62 7.46 5.74 8.19 6.67 6.83 6.41

B BC IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q9 Page 292

Banner 1

Q9. Which of the following best represents how your 2015 income tax return was prepared?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

You prepared it on your own. 585 292 293 143 148 175 116 100 163 319 357 27 197 90 165 84 180

29% 30% 28% 26% 30% 31% 31% 19% 27% 38% 32% 16% 28% 20% 28% 37% 36%

I IJ M M O OP OP

You prepared it with the assistance of 271 130 141 93 66 59 53 93 78 100 155 6 106 72 90 14 74

a family member or a friend. 14% 13% 14% 17% 13% 10% 14% 17% 13% 12% 14% 4% 15% 16% 15% 6% 15%

F K M M Q Q Q

It was prepared by a volunteer through 57 24 33 26 16 7 8 24 13 20 14 4 39 33 12 5 2

the Community Volunteer Income Tax 3% 2% 3% 5% 3% 1% 2% 4% 2% 2% 1% 2% 6% 7% 2% 2% \*%

Program. F J LM PQR R

It was prepared by an accountant or a 1058 501 557 281 259 313 201 308 348 396 575 124 347 249 328 124 239

tax preparation company such as H&R 53% 52% 54% 51% 52% 56% 53% 57% 57% 47% 52% 74% 50% 54% 55% 54% 48%

Block? K K LN

I did not submit an income tax return 16 15 2 8 4 2 1 6 7 2 6 4 6 8 2 1 3

last year 1% 2% \*% 1% 1% \*% \*% 1% 1% \*% 1% 3% 1% 2% \*% \*% 1%

C K P

CAN'T REMEMBER / REFUSE 13 8 5 4 1 5 1 6 2 2 5 1 6 5 2 - -

1% 1% 1% 1% \*% 1% \*% 1% \*% \*% \*% 1% 1% 1% \*%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q9 Page 293

Banner 2

Q9. Which of the following best represents how your 2015 income tax return was prepared?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

You prepared it on your own. 585 13 10 7 12 100 220 19 19 78 106 449 94 7 35 496 89

29% 33% 25% 25% 36% 21% 29% 27% 30% 36% 40% 34% 24% 14% 16% 31% 24%

F F F F CDFG MNO Q

You prepared it with the assistance of 271 9 4 5 3 72 101 11 6 29 31 169 56 6 40 228 43

a family member or a friend. 14% 23% 10% 20% 9% 15% 13% 15% 9% 13% 12% 13% 14% 11% 18% 14% 11%

CEIK EI

It was prepared by a volunteer through 57 2 2 1 - 7 28 5 2 8 3 37 6 1 13 51 6

the Community Volunteer Income Tax 3% 4% 4% 4% 1% 4% 7% 3% 4% 1% 3% 2% 2% 6% 3% 2%

Program. FK FK M

It was prepared by an accountant or a 1058 15 23 14 18 289 405 34 36 101 121 659 240 36 123 821 237

tax preparation company such as H&R 53% 38% 61% 51% 54% 61% 53% 48% 57% 46% 46% 49% 60% 73% 57% 51% 63%

Block? BJK B BGHJK B B L L P

I did not submit an income tax return 16 - - - - 1 10 1 1 2 2 12 1 - 3 16 -

last year 1% \*% 1% 1% 1% 1% 1% 1% \*% 1% 1%

F M

CAN'T REMEMBER / REFUSE 13 1 - - 0 4 7 0 - - 1 7 3 - 4 12 1

1% 2% 1% 1% 1% 1% \*% \*% 1% 2% 1% \*%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q9 Page 294

Banner 3

Q9. Which of the following best represents how your 2015 income tax return was prepared?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

You prepared it on your own. 585 22 246 308 499 85 502 82 585 - - 467 117

29% 21% 28% 31% 34% 16% 37% 13% 100% 26% 59%

B F H L

You prepared it with the assistance of 271 9 120 137 202 69 189 82 - 271 - 206 60

a family member or a friend. 14% 9% 14% 14% 14% 13% 14% 13% 83% 12% 31%

L

It was prepared by a volunteer through 57 0 23 31 39 16 34 23 - 57 - 34 21

the Community Volunteer Income Tax 3% \*% 3% 3% 3% 3% 2% 4% 17% 2% 10%

Program. B L

It was prepared by an accountant or a 1058 70 479 491 708 347 640 418 - - 1058 1058 -

tax preparation company such as H&R 53% 67% 55% 50% 48% 65% 47% 67% 100% 60%

Block? CD E G

I did not submit an income tax return 16 - 5 12 10 7 4 12 - - - - -

last year 1% 1% 1% 1% 1% \*% 2%

G

CAN'T REMEMBER / REFUSE 13 2 4 7 5 7 4 8 - - - - -

1% 2% \*% 1% \*% 1% \*% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q10 Page 295

Banner 1

Q10. How was your income tax return submitted last year? Was it filed on paper, or was it filed electronically over the Internet?

Base: All respondents excluding those who didn’t file last year or couldn’t remember how they prepared/filed

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 1970 947 1024 542 489 554 379 525 602 835 1101 161 688 444 595 227 495

Unweighted 'N' 1978 1017 961 300 450 677 544 578 616 774 969 169 816 458 617 209 462

On paper 197 93 104 50 35 49 62 68 54 73 78 9 108 75 57 15 25

10% 10% 10% 9% 7% 9% 16% 13% 9% 9% 7% 6% 16% 17% 10% 7% 5%

DEF K LM PQR R

Electronically/over the Internet 1765 848 917 490 454 501 315 450 548 761 1022 151 574 364 538 212 469

(Netfile) 90% 90% 90% 90% 93% 90% 83% 86% 91% 91% 93% 94% 83% 82% 90% 93% 95%

H H H I I N N O O OP

CAN'T REMEMBER / REFUSE 8 5 3 2 - 4 2 7 - 1 1 1 6 6 - - 1

\*% 1% \*% \*% 1% 1% 1% \*% \*% 1% 1% 1% \*%

K L

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q10 Page 296

Banner 2

Q10. How was your income tax return submitted last year? Was it filed on paper, or was it filed electronically over the Internet?

Base: All respondents excluding those who didn’t file last year or couldn’t remember how they prepared/filed

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 1970 40 39 27 34 469 754 69 63 217 261 1314 396 50 210 1595 375

Unweighted 'N' 1978 99 100 100 99 421 590 98 99 174 198 1407 366 54 151 1543 435

On paper 197 6 2 3 3 51 73 6 8 13 32 118 37 8 34 165 32

10% 15% 6% 12% 9% 11% 10% 8% 12% 6% 12% 9% 9% 17% 16% 10% 9%

J J L

Electronically/over the Internet 1765 34 36 23 31 416 674 63 55 204 229 1191 359 40 175 1422 343

(Netfile) 90% 85% 94% 88% 91% 89% 89% 91% 88% 94% 88% 91% 91% 81% 83% 89% 91%

BFG O

CAN'T REMEMBER / REFUSE 8 - - - - 1 7 0 - - - 6 - 1 1 8 -

\*% \*% 1% 1% \*% 2% 1% 1%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q10 Page 297

Banner 3

Q10. How was your income tax return submitted last year? Was it filed on paper, or was it filed electronically over the Internet?

Base: All respondents excluding those who didn’t file last year or couldn’t remember how they prepared/filed

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 1970 101 868 967 1447 517 1365 605 585 328 1058 1765 197

Unweighted 'N' 1978 114 875 959 1421 551 1314 663 595 315 1068 1759 212

On paper 197 12 97 84 154 43 132 65 117 81 - - 197

10% 12% 11% 9% 11% 8% 10% 11% 20% 25% 100%

Electronically/over the Internet 1765 87 768 881 1288 473 1227 537 467 240 1058 1765 -

(Netfile) 90% 86% 88% 91% 89% 91% 90% 89% 80% 73% 100% 100%

IJ

CAN'T REMEMBER / REFUSE 8 2 3 2 6 1 6 2 1 7 - - -

\*% 2% \*% \*% \*% \*% \*% \*% \*% 2%

I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q11 Page 298

Banner 1

Q11. Would you be willing to tell me in which of the following age categories you belong?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

18 to 34 554 275 279 554 - - - 139 148 266 366 40 143 143 167 81 125

28% 28% 27% 100% 26% 24% 32% 33% 24% 20% 31% 28% 35% 25%

IJ MN R PR

35 to 49 494 250 244 - 494 - - 91 172 231 389 43 58 71 137 65 179

25% 26% 24% 100% 17% 28% 27% 35% 26% 8% 16% 23% 29% 36%

I I MN N O O OP

50 to 54 241 112 129 - - 241 - 63 83 95 175 28 35 37 76 21 82

12% 12% 13% 43% 12% 14% 11% 16% 17% 5% 8% 13% 9% 17%

N N O OQ

55 to 64 320 150 170 - - 320 - 104 101 112 146 35 137 67 88 43 78

16% 15% 16% 57% 19% 16% 13% 13% 21% 20% 15% 15% 19% 16%

K L

65 or older 381 178 203 - - - 381 139 106 134 35 18 322 140 133 19 34

19% 18% 20% 100% 26% 17% 16% 3% 11% 46% 31% 22% 8% 7%

JK L LM PQR QR

Refused 10 5 5 - - - - 1 2 2 2 2 5 - - - -

1% 1% 1% \*% \*% \*% \*% 1% 1%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q11 Page 299

Banner 2

Q11. Would you be willing to tell me in which of the following age categories you belong?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

18 to 34 554 12 5 8 7 127 216 23 17 70 70 339 106 13 97 464 90

28% 29% 12% 29% 22% 27% 28% 32% 26% 32% 26% 25% 26% 27% 45% 29% 24%

C C C C C C CE C LMN Q

35 to 49 494 10 8 7 8 114 185 15 17 65 64 321 93 9 71 401 94

25% 25% 22% 27% 24% 24% 24% 21% 26% 30% 24% 24% 23% 18% 33% 25% 25%

N

50 to 54 241 6 5 2 4 57 101 9 6 19 31 166 48 6 21 206 35

12% 16% 12% 9% 13% 12% 13% 13% 10% 8% 12% 12% 12% 13% 10% 13% 9%

55 to 64 320 6 6 4 8 92 118 10 13 28 34 216 80 7 16 242 78

16% 15% 15% 16% 25% 19% 15% 14% 20% 13% 13% 16% 20% 14% 7% 15% 21%

O O P

65 or older 381 6 14 5 6 83 143 13 11 35 64 284 72 14 11 302 79

19% 15% 37% 20% 17% 18% 19% 18% 18% 16% 24% 21% 18% 28% 5% 19% 21%

DEFGHIJ O O O

B

Refused 10 - 1 - - - 6 1 - 1 1 8 - - 2 10 -

1% 2% 1% 1% \*% \*% 1% 1% 1%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q11 Page 300

Banner 3

Q11. Would you be willing to tell me in which of the following age categories you belong?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

18 to 34 554 7 245 289 428 123 426 128 143 118 281 490 50

28% 7% 28% 29% 29% 23% 31% 20% 24% 36% 27% 28% 25%

B B F H IK

35 to 49 494 25 200 262 375 118 382 112 148 82 259 454 35

25% 24% 23% 27% 26% 22% 28% 18% 25% 25% 24% 26% 18%

H M

50 to 54 241 22 111 102 178 63 168 72 75 29 132 215 19

12% 21% 13% 10% 12% 12% 12% 11% 13% 9% 12% 12% 10%

CD

55 to 64 320 21 147 149 227 91 196 124 100 37 181 286 30

16% 20% 17% 15% 16% 17% 14% 20% 17% 11% 17% 16% 15%

G

65 or older 381 27 166 182 249 130 197 183 116 62 201 315 62

19% 26% 19% 18% 17% 24% 14% 29% 20% 19% 19% 18% 32%

E G L

Refused 10 2 7 1 5 5 4 6 3 - 4 6 1

1% 2% 1% \*% \*% 1% \*% 1% 1% \*% \*% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q12 Page 301

Banner 1

Q12. What is the highest level of formal education that you have completed?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Grade 8 or less 40 21 19 6 5 7 21 40 - - 6 5 27 21 9 1 1

2% 2% 2% 1% 1% 1% 5% 7% \*% 3% 4% 5% 1% \*% \*%

DEF L PQR R

Some high school 120 59 61 25 17 39 39 120 - - 38 14 65 66 29 11 8

6% 6% 6% 4% 3% 7% 10% 22% 3% 8% 9% 14% 5% 5% 2%

E DE L L PQR R

High School diploma or equivalent 377 200 177 108 70 120 79 377 - - 179 32 161 130 124 37 44

19% 21% 17% 19% 14% 21% 21% 70% 16% 19% 23% 28% 21% 16% 9%

E E L PQR R R

Registered Apprenticeship or other 111 73 38 35 28 25 24 - 111 - 71 12 27 22 37 17 25

trades certificate or diploma 6% 8% 4% 6% 6% 4% 6% 18% 6% 7% 4% 5% 6% 8% 5%

C

College, CEGEP or other non-university 500 239 260 113 145 159 82 - 500 - 297 40 159 104 182 65 102

certificate or diploma 25% 25% 25% 20% 29% 28% 22% 82% 27% 24% 23% 23% 30% 28% 20%

DH DH OR

University certificate or diploma below 134 52 83 31 34 38 32 - - 134 76 14 43 20 47 15 40

bachelor's level 7% 5% 8% 6% 7% 7% 8% 16% 7% 8% 6% 4% 8% 6% 8%

B O O

Bachelor's degree 459 203 256 177 126 102 52 - - 459 293 27 136 59 119 53 180

23% 21% 25% 32% 26% 18% 14% 55% 26% 16% 19% 13% 20% 23% 36%

FH FH H MN O O OPQ

Post graduate degree above bachelor's 247 117 130 58 70 67 50 - - 247 149 20 75 36 53 30 97

level 12% 12% 13% 10% 14% 12% 13% 29% 13% 12% 11% 8% 9% 13% 19%

OP

Prefer not to answer 12 6 7 2 0 3 2 - - - 5 1 6 1 1 - -

1% 1% 1% \*% \*% 1% \*% \*% 1% 1% \*% \*%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q12 Page 302

Banner 2

Q12. What is the highest level of formal education that you have completed?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Grade 8 or less 40 2 2 1 - 15 16 1 0 2 1 18 12 2 8 27 13

2% 4% 5% 2% 3% 2% 2% 1% 1% \*% 1% 3% 3% 4% 2% 3%

K K K

Some high school 120 3 5 2 3 40 34 8 5 9 10 70 38 4 7 78 42

6% 8% 12% 9% 8% 8% 4% 12% 8% 4% 4% 5% 10% 9% 3% 5% 11%

GK GK GJK LO P

High School diploma or equivalent 377 8 6 6 8 84 138 13 18 45 51 271 72 15 19 290 87

19% 19% 14% 23% 23% 18% 18% 18% 29% 21% 19% 20% 18% 29% 9% 18% 23%

CFG O O O P

Registered Apprenticeship or other 111 5 2 2 4 36 24 3 4 20 12 67 35 4 7 75 36

trades certificate or diploma 6% 12% 5% 8% 11% 8% 3% 4% 6% 9% 5% 5% 9% 7% 3% 5% 10%

G G G G LO P

College, CEGEP or other non-university 500 11 13 9 7 130 188 20 10 38 74 340 107 9 44 394 106

certificate or diploma 25% 27% 35% 33% 22% 28% 24% 28% 16% 17% 28% 25% 27% 18% 20% 24% 28%

IJ IJ IJ I IJ

University certificate or diploma below 134 1 2 1 2 23 57 4 6 15 24 99 17 7 10 112 22

bachelor's level 7% 1% 5% 4% 5% 5% 7% 5% 10% 7% 9% 7% 4% 15% 5% 7% 6%

B B B M M

Bachelor's degree 459 8 7 4 5 91 202 15 10 55 62 305 71 6 77 413 46

23% 19% 19% 15% 16% 19% 26% 21% 16% 25% 23% 23% 18% 13% 36% 25% 12%

DEFI D MN LMN Q

Post graduate degree above bachelor's 247 3 2 2 5 52 106 6 9 33 29 155 45 3 43 223 24

level 12% 8% 5% 7% 15% 11% 14% 9% 14% 15% 11% 12% 11% 7% 20% 14% 6%

CD CD LMN Q

Prefer not to answer 12 1 - 0 0 3 5 1 - 2 1 9 3 - 1 12 1

1% 1% 1% 1% 1% 1% 1% 1% \*% 1% 1% \*% 1% \*%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q12 Page 303

Banner 3

Q12. What is the highest level of formal education that you have completed?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Grade 8 or less 40 4 15 20 19 21 9 30 1 16 21 33 5

2% 4% 2% 2% 1% 4% 1% 5% \*% 5% 2% 2% 2%

E G I I

Some high school 120 9 59 51 65 54 46 74 10 25 83 104 13

6% 9% 7% 5% 4% 10% 3% 12% 2% 8% 8% 6% 7%

E G I I

High School diploma or equivalent 377 16 165 191 252 124 204 172 89 76 203 314 50

19% 16% 19% 19% 17% 23% 15% 27% 15% 23% 19% 18% 25%

E G I L

Registered Apprenticeship or other 111 8 54 46 73 37 70 42 21 19 70 104 6

trades certificate or diploma 6% 8% 6% 5% 5% 7% 5% 7% 4% 6% 7% 6% 3%

I

College, CEGEP or other non-university 500 25 232 236 372 127 352 147 142 72 279 444 48

certificate or diploma 25% 24% 26% 24% 25% 24% 26% 24% 24% 22% 26% 25% 25%

University certificate or diploma below 134 13 58 63 98 36 100 35 50 18 65 120 13

bachelor's level 7% 12% 7% 6% 7% 7% 7% 6% 9% 5% 6% 7% 7%

Bachelor's degree 459 14 183 257 369 89 366 93 168 72 217 415 41

23% 13% 21% 26% 25% 17% 27% 15% 29% 22% 21% 24% 21%

B BC F H JK

Post graduate degree above bachelor's 247 12 103 119 210 36 222 25 101 31 114 225 19

level 12% 12% 12% 12% 14% 7% 16% 4% 17% 9% 11% 13% 10%

F H JK

Prefer not to answer 12 3 7 2 4 6 5 8 3 - 5 7 2

1% 3% 1% \*% \*% 1% \*% 1% 1% \*% \*% 1%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q13 Page 304

Banner 1

Q13. What language do you speak most often at home?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

English 1433 680 753 374 342 407 301 387 436 602 791 117 506 297 404 172 386

72% 70% 73% 67% 69% 73% 79% 72% 71% 72% 71% 70% 72% 65% 67% 75% 78%

DEF OP OP

French 461 218 243 123 108 144 86 147 157 155 254 35 169 133 161 49 94

23% 23% 24% 22% 22% 26% 23% 27% 26% 18% 23% 21% 24% 29% 27% 21% 19%

K K R R

Arabic 26 10 16 11 9 6 1 7 2 16 11 2 12 16 5 - 5

1% 1% 2% 2% 2% 1% \*% 1% \*% 2% 1% 1% 2% 3% 1% 1%

H J PR

Cantonese / Chinese / Mandarin 44 27 17 27 10 5 1 5 6 33 30 2 13 18 18 - 5

2% 3% 2% 5% 2% 1% \*% 1% 1% 4% 3% 1% 2% 4% 3% 1%

EFH H IJ M R R

Filipino 8 3 5 - 5 3 - 2 1 5 5 - 3 2 5 1 1

\*% \*% 1% 1% 1% \*% \*% 1% \*% \*% \*% 1% \*% \*%

German 10 7 3 2 3 3 3 7 2 1 4 3 3 0 7 - 1

\*% 1% \*% \*% 1% \*% 1% 1% \*% \*% \*% 2% \*% \*% 1% \*%

K

Portuguese 8 5 3 5 3 - - - 3 5 8 - - - 2 4 3

\*% 1% \*% 1% 1% \*% 1% 1% \*% 2% 1%

Punjabi 11 8 2 6 3 2 - 1 2 7 5 1 5 7 1 - -

1% 1% \*% 1% 1% \*% \*% \*% 1% \*% \*% 1% 2% \*%

C P

Spanish 14 12 3 7 2 4 1 7 2 6 7 3 2 5 6 1 2

1% 1% \*% 1% \*% 1% \*% 1% \*% 1% 1% 2% \*% 1% 1% \*% \*%

C

Russian 10 6 4 7 1 1 0 - - 10 7 2 0 - 6 1 3

\*% 1% \*% 1% \*% \*% \*% 1% 1% 1% \*% 1% \*% 1%

N N

Urdu 8 4 4 3 3 2 1 - - 8 5 - 3 4 2 - 0

\*% \*% \*% \*% 1% \*% \*% 1% \*% \*% 1% \*% \*%

OTHER 94 56 37 31 37 18 7 16 35 43 59 8 27 31 24 10 18

5% 6% 4% 6% 8% 3% 2% 3% 6% 5% 5% 5% 4% 7% 4% 5% 4%

C H FH I R

Don't know/Refused 5 1 4 3 0 - 1 - - 4 3 1 1 1 - - 0

\*% \*% \*% \*% \*% \*% \*% \*% 1% \*% \*% \*%

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q13 Page 305

Banner 2

Q13. What language do you speak most often at home?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

English 1433 39 37 23 33 66 684 67 60 199 225 1333 - 50 50 1152 281

72% 97% 97% 85% 98% 14% 89% 94% 95% 91% 85% 100% 100% 23% 71% 75%

DFGJK DFGK F DFGJK F FK DFGK F F O O

French 461 1 2 4 1 418 23 2 1 2 6 - 400 50 12 362 99

23% 3% 5% 17% 4% 88% 3% 2% 1% 1% 2% 100% 100% 5% 22% 26%

CEGHIJK DEGHIJK O O

B BC

Arabic 26 0 - 0 - 17 5 3 - - 1 - - 2 24 26 -

1% \*% 2% 4% 1% 4% \*% 4% 11% 2%

BGK BGK

Cantonese / Chinese / Mandarin 44 - 1 - - 3 25 - 1 4 11 - - 2 43 44 -

2% 3% 1% 3% 1% 2% 4% 3% 20% 3%

F F N

Filipino 8 - - - - - 4 1 1 - 2 - - - 8 6 2

\*% 1% 2% 2% 1% 4% \*% \*%

German 10 - - - - 3 3 1 0 4 - - - 2 8 5 5

\*% 1% \*% 1% 1% 2% 3% 4% \*% 1%

Portuguese 8 - - - - - 5 - 1 2 - - - - 8 8 -

\*% 1% 1% 1% 4% \*%

Punjabi 11 - - - - - 6 - 1 - 4 - - - 11 11 -

1% 1% 1% 1% 5% 1%

Spanish 14 - - - - 9 1 - 1 1 2 - - 5 10 11 3

1% 2% \*% 1% \*% 1% 9% 4% 1% 1%

G

Russian 10 - 0 - - - 6 - - - 4 - - - 10 10 -

\*% \*% 1% 1% 4% 1%

Urdu 8 0 - - - - 7 - - 1 - - - - 8 8 -

\*% 1% 1% \*% 4% \*%

OTHER 94 0 1 - - 19 32 6 0 17 18 - - 3 90 92 2

5% 1% 3% 4% 4% 8% 1% 8% 7% 7% 42% 6% \*%

BI BI BI BCI BI N Q

Don't know/Refused 5 - - 0 - - 4 1 - - - - - - 5 5 -

\*% 1% \*% 1% 2% \*%

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q13 Page 306

Banner 3

Q13. What language do you speak most often at home?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

English 1433 85 646 678 1059 369 1024 408 465 230 719 1273 134

72% 82% 74% 69% 72% 70% 75% 65% 80% 70% 68% 72% 68%

CD D H JK

French 461 14 203 236 316 142 270 191 101 70 287 410 46

23% 13% 23% 24% 22% 27% 20% 31% 17% 21% 27% 23% 24%

B B E G I

Arabic 26 2 12 11 14 12 17 9 1 12 14 15 10

1% 2% 1% 1% 1% 2% 1% 2% \*% 4% 1% 1% 5%

IK I L

Cantonese / Chinese / Mandarin 44 - 12 32 31 13 35 10 10 12 20 34 8

2% 1% 3% 2% 2% 3% 2% 2% 4% 2% 2% 4%

C L

Filipino 8 - 2 6 7 1 4 3 - 2 5 6 0

\*% \*% 1% \*% \*% \*% \*% \*% 1% \*% \*%

German 10 1 4 4 6 4 5 5 - 2 8 10 -

\*% 1% \*% \*% \*% 1% \*% 1% \*% 1% 1%

Portuguese 8 - 6 1 8 - 8 - 4 - 4 8 -

\*% 1% \*% 1% 1% 1% \*% \*%

D

Punjabi 11 - 1 9 9 2 4 7 - 2 7 8 1

1% \*% 1% 1% \*% \*% 1% 1% 1% \*% 1%

C G

Spanish 14 - 5 9 12 2 11 3 - 3 11 13 2

1% 1% 1% 1% \*% 1% \*% 1% 1% 1% 1%

Russian 10 - - 10 9 1 6 3 1 5 4 10 0

\*% 1% 1% \*% \*% 1% \*% 1% \*% 1% \*%

IK

Urdu 8 1 4 3 8 - 8 - 1 1 6 6 1

\*% 1% \*% \*% 1% 1% \*% \*% 1% \*% 1%

OTHER 94 7 30 56 74 20 72 22 19 18 56 79 13

5% 7% 3% 6% 5% 4% 5% 3% 3% 5% 5% 4% 7%

C I

Don't know/Refused 5 - 1 4 4 1 3 2 0 1 3 4 0

\*% \*% \*% \*% \*% \*% \*% \*% \*% \*% \*% \*%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q14 Page 307

Banner 1

Q14. Which of the following categories best describes your total household income?

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Under $20,000 143 58 85 48 20 36 40 78 26 39 30 5 107 143 - - -

7% 6% 8% 9% 4% 6% 10% 15% 4% 5% 3% 3% 15% 31%

E EF JK LM

$20,000 to just under $40,000 314 134 180 95 51 68 101 139 100 76 110 39 161 314 - - -

16% 14% 18% 17% 10% 12% 26% 26% 16% 9% 10% 23% 23% 69%

E DEF JK K L L

$40,000 to just under $60,000 342 165 178 95 70 100 77 100 124 118 197 17 124 - 342 - -

17% 17% 17% 17% 14% 18% 20% 19% 20% 14% 18% 10% 18% 57%

E K M M

$60,000 to just under $80,000 258 146 111 72 67 64 56 61 95 101 138 24 94 - 258 - -

13% 15% 11% 13% 13% 11% 15% 11% 15% 12% 12% 14% 13% 43%

C

$80,000 to just under $100,000 228 103 125 81 65 64 19 48 82 98 157 16 54 - - 228 -

11% 11% 12% 15% 13% 11% 5% 9% 13% 12% 14% 10% 8% 100%

H H H I N

$100,000 to just under $150,000 291 134 157 83 95 91 21 33 85 174 219 22 47 - - - 291

15% 14% 15% 15% 19% 16% 6% 6% 14% 21% 20% 13% 7% 58%

H H H I IJ MN N

$150,000 and above 207 123 83 41 84 69 13 21 42 143 161 29 16 - - - 207

10% 13% 8% 7% 17% 12% 3% 4% 7% 17% 14% 17% 2% 42%

C H DH DH I IJ N N

Refused 216 105 111 38 42 70 55 57 57 91 100 16 97 - - - -

11% 11% 11% 7% 9% 13% 14% 11% 9% 11% 9% 10% 14%

DE DE L

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q14 Page 308

Banner 2

Q14. Which of the following categories best describes your total household income?

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Under $20,000 143 1 2 2 2 51 48 6 3 8 21 70 32 7 34 121 23

7% 3% 6% 6% 6% 11% 6% 8% 5% 4% 8% 5% 8% 14% 16% 7% 6%

BGIJ LM

$20,000 to just under $40,000 314 9 8 4 5 87 115 7 12 28 40 190 69 15 41 244 71

16% 21% 20% 15% 15% 18% 15% 10% 18% 13% 15% 14% 17% 31% 19% 15% 19%

L

$40,000 to just under $60,000 342 8 8 7 4 96 122 13 14 21 49 209 85 12 37 278 65

17% 19% 22% 25% 13% 20% 16% 19% 22% 10% 19% 16% 21% 23% 17% 17% 17%

J J J J J L

$60,000 to just under $80,000 258 4 4 5 6 68 97 7 3 26 37 166 60 3 29 200 58

13% 10% 11% 19% 17% 14% 13% 11% 5% 12% 14% 12% 15% 6% 13% 12% 15%

I I I I I N

$80,000 to just under $100,000 228 4 3 2 6 49 87 10 12 25 30 164 45 3 16 186 42

11% 11% 8% 8% 16% 10% 11% 14% 19% 12% 11% 12% 11% 6% 8% 11% 11%

CD

$100,000 to just under $150,000 291 7 4 2 5 63 110 11 6 49 34 200 63 3 26 242 50

15% 17% 11% 7% 14% 13% 14% 16% 10% 22% 13% 15% 16% 6% 12% 15% 13%

D D CDFGIK N N

$150,000 and above 207 4 2 1 4 28 100 8 7 30 23 167 24 5 12 179 28

10% 10% 5% 6% 12% 6% 13% 11% 11% 14% 9% 12% 6% 9% 5% 11% 7%

CDF CDF MO Q

Refused 216 3 7 4 2 32 93 9 6 30 30 168 23 2 22 175 42

11% 7% 18% 14% 7% 7% 12% 12% 10% 14% 11% 13% 6% 5% 10% 11% 11%

BEF F F MN

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q14 Page 309

Banner 3

Q14. Which of the following categories best describes your total household income?

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Under $20,000 143 5 49 85 93 50 71 73 25 40 73 109 25

7% 5% 6% 9% 6% 10% 5% 12% 4% 12% 7% 6% 13%

C G IK L

$20,000 to just under $40,000 314 16 128 169 217 98 187 127 65 66 177 255 50

16% 16% 15% 17% 15% 18% 14% 20% 11% 20% 17% 14% 25%

G I I L

$40,000 to just under $60,000 342 18 141 174 249 92 227 114 98 57 185 304 36

17% 18% 16% 18% 17% 17% 17% 18% 17% 18% 17% 17% 18%

$60,000 to just under $80,000 258 12 117 125 187 70 171 87 68 45 143 234 21

13% 11% 13% 13% 13% 13% 12% 14% 12% 14% 14% 13% 11%

$80,000 to just under $100,000 228 7 110 103 172 54 178 50 84 19 124 212 15

11% 7% 13% 10% 12% 10% 13% 8% 14% 6% 12% 12% 8%

B H J J

$100,000 to just under $150,000 291 17 127 145 231 60 234 58 103 46 140 270 19

15% 17% 15% 15% 16% 11% 17% 9% 18% 14% 13% 15% 10%

F H K M

$150,000 and above 207 10 91 105 163 41 173 33 76 30 99 199 5

10% 9% 10% 11% 11% 8% 13% 5% 13% 9% 9% 11% 3%

F H M

Refused 216 18 112 80 149 65 133 84 66 26 117 183 25

11% 17% 13% 8% 10% 12% 10% 13% 11% 8% 11% 10% 13%

D D G

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table URBAN\_RURAL Page 310

Banner 1

URBAN\_RURAL. Urban/Rural from postal code at Q15

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Urban 1623 803 820 464 401 447 302 394 469 748 920 133 559 364 478 186 420

81% 83% 80% 84% 81% 80% 79% 74% 77% 89% 83% 80% 80% 80% 80% 82% 84%

IJ

Rural 377 166 210 90 94 113 79 142 142 92 193 33 141 93 122 42 78

19% 17% 20% 16% 19% 20% 21% 26% 23% 11% 17% 20% 20% 20% 20% 18% 16%

K K

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table URBAN\_RURAL Page 311

Banner 2

URBAN\_RURAL. Urban/Rural from postal code at Q15

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Urban 1623 18 13 26 20 382 662 52 42 182 227 1064 310 41 209 1623 -

81% 45% 33% 99% 60% 81% 86% 73% 66% 83% 86% 80% 78% 81% 96% 100%

EFGHIJK BC BCEI BCEFHI BC BC BCEI BCEHI LMN

BC

Rural 377 22 26 0 14 92 108 19 22 37 37 270 90 9 8 - 377

19% 55% 67% 1% 40% 19% 14% 27% 34% 17% 14% 20% 22% 19% 4% 100%

EFGHIJK EFGHIJK DFGJK DG D DGK DFGJK D D O O O

D D

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table URBAN\_RURAL Page 312

Banner 3

URBAN\_RURAL. Urban/Rural from postal code at Q15

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Urban 1623 82 695 817 1205 411 1137 484 496 279 821 1422 165

81% 80% 79% 83% 82% 77% 83% 77% 85% 85% 78% 81% 84%

F H K K

Rural 377 21 181 169 257 119 236 141 89 49 237 343 32

19% 20% 21% 17% 18% 23% 17% 23% 15% 15% 22% 19% 16%

E G IJ

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q16 Page 313

Banner 1

Q16. Gender

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Male 969 969 - 275 250 261 178 280 312 372 558 100 301 192 311 103 258

48% 100% 50% 51% 47% 47% 52% 51% 44% 50% 60% 43% 42% 52% 45% 52%

K K N LN O O

Female 1031 - 1031 279 244 299 203 257 299 468 554 67 399 266 289 125 240

52% 100% 50% 49% 53% 53% 48% 49% 56% 50% 40% 57% 58% 48% 55% 48%

IJ M LM PR

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q16 Page 314

Banner 2

Q16. Gender

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Male 969 16 21 15 14 230 372 32 35 108 127 630 196 19 124 803 166

48% 40% 54% 57% 41% 49% 48% 45% 55% 49% 48% 47% 49% 39% 57% 49% 44%

BE LN

Female 1031 24 18 11 20 244 398 39 29 111 136 703 204 31 93 820 210

52% 60% 46% 43% 59% 51% 52% 55% 45% 51% 52% 53% 51% 61% 43% 51% 56%

D D O O

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table Q16 Page 315

Banner 3

Q16. Gender

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Male 969 59 420 476 702 265 646 322 292 154 501 848 93

48% 58% 48% 48% 48% 50% 47% 52% 50% 47% 47% 48% 47%

Female 1031 44 456 510 760 265 727 303 293 174 557 917 104

52% 42% 52% 52% 52% 50% 53% 48% 50% 53% 53% 52% 53%

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table REGION Page 316

Banner 1

REGION (from sample)

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

NL 40 16 24 12 10 12 6 13 16 11 22 1 16 10 12 4 11

2% 2% 2% 2% 2% 2% 2% 2% 3% 1% 2% \*% 2% 2% 2% 2% 2%

PEI 39 21 18 5 8 10 14 12 15 11 12 6 20 10 12 3 6

2% 2% 2% 1% 2% 2% 4% 2% 3% 1% 1% 4% 3% 2% 2% 1% 1%

NB 27 15 11 8 7 6 5 9 11 7 13 2 11 6 12 2 3

1% 2% 1% 1% 1% 1% 1% 2% 2% 1% 1% 1% 2% 1% 2% 1% 1%

NS 34 14 20 7 8 13 6 11 11 12 18 3 13 7 10 6 9

2% 1% 2% 1% 2% 2% 2% 2% 2% 1% 2% 2% 2% 2% 2% 2% 2%

QC 474 230 244 127 114 149 83 139 166 166 268 35 166 138 164 49 90

24% 24% 24% 23% 23% 27% 22% 26% 27% 20% 24% 21% 24% 30% 27% 21% 18%

K K QR R

ON 770 372 398 216 185 220 143 188 212 365 422 70 267 163 219 87 209

39% 38% 39% 39% 37% 39% 38% 35% 35% 43% 38% 42% 38% 36% 36% 38% 42%

IJ

MB/NU 71 32 39 23 15 19 13 22 22 25 38 10 23 13 21 10 19

4% 3% 4% 4% 3% 3% 3% 4% 4% 3% 3% 6% 3% 3% 3% 4% 4%

SK 63 35 29 17 17 19 11 24 14 26 39 6 17 15 17 12 13

3% 4% 3% 3% 3% 3% 3% 4% 2% 3% 4% 4% 2% 3% 3% 5% 3%

AB/NWT 218 108 111 70 65 47 35 57 58 102 135 12 69 36 48 25 80

11% 11% 11% 13% 13% 8% 9% 11% 9% 12% 12% 7% 10% 8% 8% 11% 16%

F F OP

BC/YK 264 127 136 70 64 65 64 62 86 115 144 20 99 61 86 30 57

13% 13% 13% 13% 13% 12% 17% 12% 14% 14% 13% 12% 14% 13% 14% 13% 11%

F

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table REGION Page 317

Banner 2

REGION (from sample)

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

NL 40 40 - - - - - - - - - 38 1 0 1 18 22

2% 100% 3% \*% \*% \*% 1% 6%

MO P

PEI 39 - 39 - - - - - - - - 35 0 1 2 13 26

2% 100% 3% \*% 3% 1% 1% 7%

M P

NB 27 - - 27 - - - - - - - 21 3 1 1 26 0

1% 100% 2% 1% 2% \*% 2% \*%

Q

NS 34 - - - 34 - - - - - - 33 1 1 - 20 14

2% 100% 2% \*% 2% 1% 4%

M

QC 474 - - - - 474 - - - - - 31 377 31 34 382 92

24% 100% 2% 94% 63% 16% 24% 24%

LNO LO L

ON 770 - - - - - 770 - - - - 654 10 10 95 662 108

39% 100% 49% 3% 21% 44% 41% 29%

MN M MN Q

MB/NU 71 - - - - - - 71 - - - 58 0 1 11 52 19

4% 100% 4% \*% 3% 5% 3% 5%

M M

SK 63 - - - - - - - 63 - - 57 - 1 5 42 22

3% 100% 4% 2% 2% 3% 6%

P

AB/NWT 218 - - - - - - - - 218 - 188 2 1 28 182 37

11% 100% 14% \*% 2% 13% 11% 10%

MN MN

BC/YK 264 - - - - - - - - - 264 217 5 2 40 227 37

13% 100% 16% 1% 3% 19% 14% 10%

MN MN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table REGION Page 318

Banner 3

REGION (from sample)

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

NL 40 1 17 22 25 15 27 13 13 11 15 34 6

2% 1% 2% 2% 2% 3% 2% 2% 2% 3% 1% 2% 3%

PEI 39 3 16 19 28 11 25 14 10 6 23 36 2

2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 1%

NB 27 2 12 13 19 8 20 7 7 6 14 23 3

1% 2% 1% 1% 1% 1% 1% 1% 1% 2% 1% 1% 2%

NS 34 0 15 17 23 11 23 11 12 3 18 31 3

2% \*% 2% 2% 2% 2% 2% 2% 2% 1% 2% 2% 1%

QC 474 16 200 247 332 138 286 187 100 79 289 416 51

24% 15% 23% 25% 23% 26% 21% 30% 17% 24% 27% 24% 26%

B B G I I

ON 770 42 305 414 567 202 551 218 220 128 405 674 73

39% 41% 35% 42% 39% 38% 40% 35% 38% 39% 38% 38% 37%

C H

MB/NU 71 6 38 26 58 13 52 19 19 16 34 63 6

4% 5% 4% 3% 4% 2% 4% 3% 3% 5% 3% 4% 3%

SK 63 4 34 24 53 10 46 17 19 7 36 55 8

3% 4% 4% 2% 4% 2% 3% 3% 3% 2% 3% 3% 4%

AB/NWT 218 13 112 89 165 52 164 54 78 37 101 204 13

11% 12% 13% 9% 11% 10% 12% 9% 13% 11% 10% 12% 6%

D H K M

BC/YK 264 17 127 114 193 70 179 85 106 34 121 229 32

13% 16% 14% 12% 13% 13% 13% 14% 18% 10% 11% 13% 16%

JK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table STYPE Page 319

Banner 1

STYPE. Sample Type (Sample)

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Landline 1077 450 627 100 252 391 327 311 334 423 501 90 474 232 323 127 259

54% 46% 61% 18% 51% 70% 86% 58% 55% 50% 45% 54% 68% 51% 54% 56% 52%

B D DE DEF K LM

Cell 923 520 404 454 243 169 53 225 277 417 612 77 226 226 277 101 239

46% 54% 39% 82% 49% 30% 14% 42% 45% 50% 55% 46% 32% 49% 46% 44% 48%

C EFH FH H I N N

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table STYPE Page 320

Banner 2

STYPE. Sample Type (Sample)

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Landline 1077 26 28 17 18 290 398 39 35 104 122 719 264 28 65 819 258

54% 63% 72% 63% 54% 61% 52% 55% 56% 48% 46% 54% 66% 57% 30% 50% 68%

JK EGHIJK GJK GJK O LO O P

Cell 923 15 11 10 16 184 372 32 28 114 141 614 135 21 152 805 119

46% 37% 28% 37% 46% 39% 48% 45% 44% 52% 54% 46% 34% 43% 70% 50% 32%

C CDF C C BCDF BCDF M LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table STYPE Page 321

Banner 3

STYPE. Sample Type (Sample)

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Landline 1077 63 475 526 772 301 705 371 351 149 567 941 124

54% 61% 54% 53% 53% 57% 51% 59% 60% 45% 54% 53% 63%

G JK J L

Cell 923 40 401 460 690 230 668 254 233 179 490 825 73

46% 39% 46% 47% 47% 43% 49% 41% 40% 55% 46% 47% 37%

H IK I M

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table LANG Page 322

Banner 1

LANG. Survey Language

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

English 1573 758 815 443 387 426 307 408 460 695 871 136 548 334 452 184 413

79% 78% 79% 80% 78% 76% 81% 76% 75% 83% 78% 81% 78% 73% 75% 81% 83%

IJ OP

French 427 212 216 111 107 135 74 128 151 145 241 31 152 124 148 44 85

21% 22% 21% 20% 22% 24% 19% 24% 25% 17% 22% 19% 22% 27% 25% 19% 17%

K K R R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table LANG Page 323

Banner 2

LANG. Survey Language

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

English 1573 40 39 25 34 51 767 71 63 218 264 1328 31 23 191 1282 291

79% 100% 100% 95% 100% 11% 100% 100% 100% 100% 100% 100% 8% 45% 88% 79% 77%

F F F F F F F F F MNO M MN

French 427 - - 1 - 423 3 - - - - 5 369 27 26 342 86

21% 5% 89% \*% \*% 92% 55% 12% 21% 23%

DG LNO LO L

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table LANG Page 324

Banner 3

LANG. Survey Language

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

English 1573 88 694 764 1158 411 1121 450 494 261 793 1384 155

79% 86% 79% 78% 79% 77% 82% 72% 84% 80% 75% 78% 78%

D H K

French 427 15 182 222 304 120 253 175 91 67 265 381 42

21% 14% 21% 22% 21% 23% 18% 28% 16% 20% 25% 22% 22%

B G I

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table CPO\_STATUS Page 325

Banner 1

CPO\_STATUS. Cell Phone only status

Base: All respondents

Gender Age Education Employment Income

=============== =============================== ======================= ======================= ===============================

High

Under School College Self- $40K- $80K-

TOTAL Male Female 35 35-49 50-64 65+ or less /CEGEP Univ.+ Working empl. Unempl. <$40K $80K $100K $100K+

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Weighted 'N' 2000 969 1031 554 494 561 381 537 611 840 1112 167 700 458 600 228 498

Unweighted 'N' 2000 1033 967 306 455 682 547 586 622 778 977 173 825 466 620 210 464

Not Cell Phone Only 1432 657 775 196 370 496 361 394 465 562 732 124 563 295 414 166 379

72% 68% 75% 35% 75% 89% 95% 73% 76% 67% 66% 75% 80% 65% 69% 73% 76%

B D DE DEF K K L L O OP

Cell Phone Only 568 312 256 358 124 64 19 143 146 278 381 42 137 162 186 62 118

28% 32% 25% 65% 25% 11% 5% 27% 24% 33% 34% 25% 20% 35% 31% 27% 24%

C EFH FH H IJ MN QR R

Comparison Groups: BC/DEFH/IJK/LMN/OPQR

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table CPO\_STATUS Page 326

Banner 2

CPO\_STATUS. Cell Phone only status

Base: All respondents

Province Language Urban/Rural

=============================================================================== =============================== ===============

TOTAL English French Urban Rural

NL PEI NB NS QC ON MB/NU SK AB/NWT BC/YK Only Only Biling. Other

------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- ------- -------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)

Weighted 'N' 2000 40 39 27 34 474 770 71 63 218 264 1333 400 50 217 1623 377

Unweighted 'N' 2000 100 100 100 100 425 600 100 100 175 200 1421 369 54 156 1563 437

Not Cell Phone Only 1432 33 33 21 25 385 539 50 46 141 160 938 338 38 118 1123 309

72% 82% 87% 79% 72% 81% 70% 70% 72% 64% 61% 70% 85% 77% 54% 69% 82%

GJK EGHIJK GJK GHJK K O LO O P

Cell Phone Only 568 7 5 5 9 89 231 21 18 78 104 396 61 12 99 500 67

28% 18% 13% 21% 28% 19% 30% 30% 28% 36% 39% 30% 15% 23% 46% 31% 18%

C BCDF CF C BCDF BCDFG M LMN Q

Comparison Groups: BCDEFGHIJK/LMNO/PQ

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.

Table CPO\_STATUS Page 327

Banner 3

CPO\_STATUS. Cell Phone only status

Base: All respondents

CRA Performance Rating CRA Interaction CRA Resource User Tax Preparation Filing method

================================ ===================== ===================== ================================ =====================

With Tax Prep E-file/

TOTAL Low Neutral High Yes No Yes No Own Assistance Company Netfile Paper

---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ---------- ----------

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Weighted 'N' 2000 103 876 986 1462 531 1373 625 585 328 1058 1765 197

Unweighted 'N' 2000 117 883 970 1432 561 1321 677 595 315 1068 1759 212

Not Cell Phone Only 1432 83 637 695 1014 411 944 488 437 202 776 1270 142

72% 80% 73% 71% 69% 78% 69% 78% 75% 62% 73% 72% 72%

D E G J J

Cell Phone Only 568 20 239 291 448 119 429 137 148 126 281 495 55

28% 20% 27% 29% 31% 22% 31% 22% 25% 38% 27% 28% 28%

B F H IK

Comparison Groups: BCD/EF/GH/IJK/LM

Independent T-Test for Means (equal variances), Independent Z-Test for Percentages (unpooled proportions)

Uppercase letters indicate significance at the 95% level.