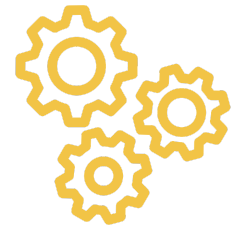## Analysis Plan

Project Name: Increasing voluntary tax compliance through return preparer early intervention

Project Code: 2004

Date Finalized: 2021-06-22

Project Description

The main project objective is to increase voluntary tax compliance on tax returns completed by return preparers through education and outreach. Specifically, the project aims to inform the content included in the Letter 5025 that the Internal Revenue Service (IRS) sends to return preparers during the pre-filing season as part of their tiered strategy to improve the accuracy of claiming certain benefits.[1]

The Office of Evaluation Sciences (OES) at the U.S. General Services Administration and the Research Applied Analytics and Statistics (RAAS) and Wage and Investment (W&I) divisions of the IRS collaborated to design and evaluate an updated "Behavioral Insights" (BI) Letter 5025, which makes salient the consequences of filing improperly, simplifies and clarifies the language, and communicates that the return preparer's clients may also receive a letter notifying them of inaccuracies in their returns.

The primary analysis will compare outcomes for return preparers randomly assigned to one of three pre-filing season groups: (a) sent the updated BI Letter 5025, (b) sent the Treatment-as-Usual (TAU) Letter 5025, (c) sent no letter (or other pre-filing season treatment).

The primary questions this project will address are (1) whether the BI Letter 5025 performs statistically differently than the TAU Letter 5025 in deterring return preparers from filing returns for their clients that may contain errors in claiming certain benefits, and (2) whether any Letter 5025 (BI or TAU) performs statistically differently than no letter in deterring return preparers from filing returns for their clients that may contain errors in claiming certain benefits.

Additional Filing Season Treatment and Random Assignment

In addition to the pre-filing season letter, some return preparers in our sample also may receive education and outreach from the IRS during the filing season. This treatment involves additional communication from the IRS to return preparers who may not have met due diligence

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[1] "Earned Income Tax Credit and Other Refundable Credits: Reaching Out to Preparers," Internal Revenue Service, accessed August 28 2020, https://www.eitc.irs.gov/tax-preparer-toolkit/preparer-compliance-focused-and-tiered/reaching-out-to-preparers/reaching-out

requirements on returns and claims for refunds filed for their clients during the 2021 filing season.
[2]

Because this evaluation is interested in isolating the effects of the pre-filing season letter (Letter 5025), for the purpose of this study, return preparers who had not been exposed to an IRS treatment in approximately the last three filing seasons were withheld from potentially receiving additional outreach during filing season 2021. Thus, to account for the potential filing season treatment, our sample is split into two groups of return preparers, based on their prior exposure to IRS education and outreach:

1. **Pre-Filing Season Only (PSO):** Return preparers who have not had exposure to IRS education and outreach (or another tiered treatment).
2. **Pre-Filing Season and Potential Filing Season (PS-PFS):** Return preparers who have had exposure to IRS education and outreach (or another tiered treatment).

Because of the differences across these return preparer groups, the primary analysis will separately report results for many of the key outcomes. In Table 1, we summarize the types of return preparers who may receive a filing season treatment.

Table 1. Pre-Filing Season and Filing Season Education and Outreach by Return Preparer Type

Return Preparer Type	Pre-Filing Season No-Contact Control	Pre-Filing Season Letter 5025 (TAU or BI)
Pre-Filing Season Only (PSO)	No additional filing season education and outreach	No additional filing season education and outreach
Pre-Filing Season and Potential Filing Season (PS-PFS)	No additional filing season education and outreach	*May have exposure to additional filing season education and outreach*

PS-PFS return preparers could receive a filing season treatment when they may not have met due diligence requirements on returns and claims for refunds filed for their clients during the filing season.[3] That is, their exposure to a filing season treatment is determined based on the returns they file during the 2021 filing season.[4]

In Figure 1, we illustrate the randomization procedure and treatment assignments for the two types of return preparers in our study (PSO and PS-PFS return preparers). Note that random assignment occurred within blocks of return preparers who were similar at baseline.

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[2] Ibd.
[3] Ibd.
[4] Note that a subset of PS-PFS return preparers will receive no additional filing season education and outreach due to pre-random assignment characteristics other than their last exposure to IRS education and outreach.

Figure 1. Randomization procedure and treatments
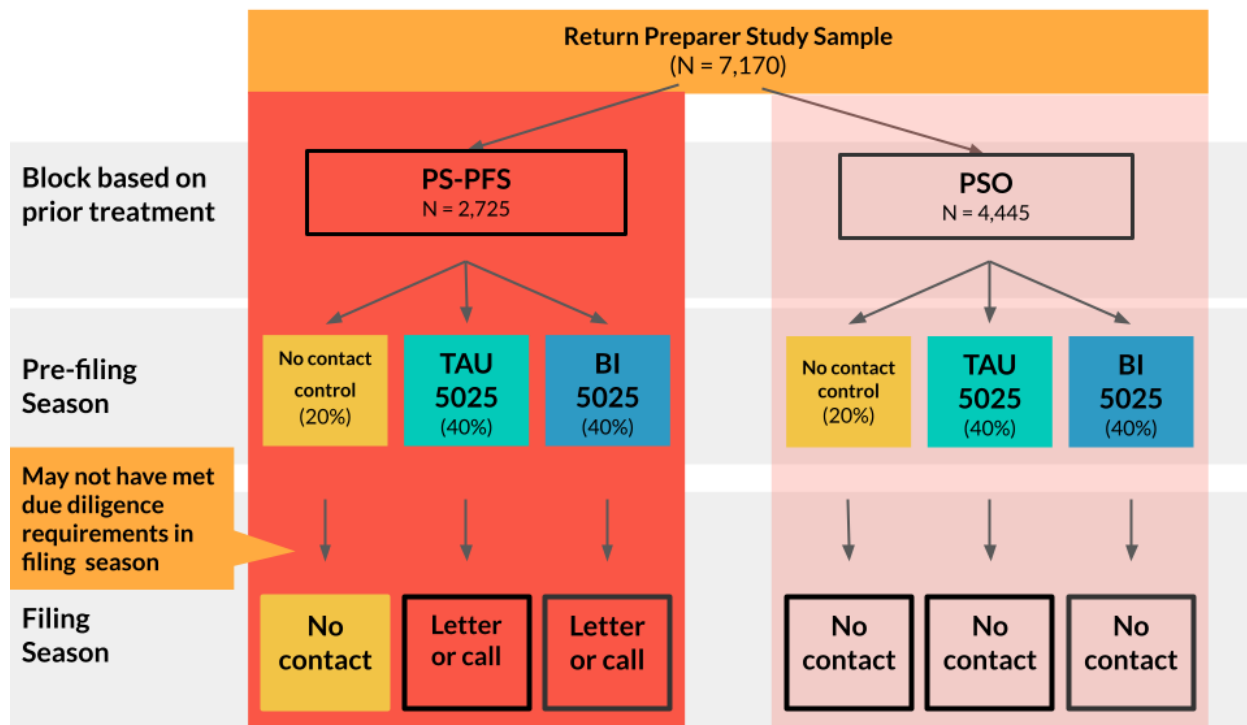
Data and Data Structure

This section describes variables that will be analyzed, as well as changes that will be made to the raw data with respect to data structure and variables.

Data Source(s):
Our primary data source will be real-time data that the IRS pulls for return preparers and clients on a daily and weekly basis during the filing season. OES will access this source in the form of processed, return-level data that W&I pulls for return preparers and clients (i.e., returns) at the end of the 2021 filing season (summer 2021).

The primary time period(s) that will be used for analysis are returns filed during the 2020 filing season (for pre-treatment covariates and blocking) and returns filed during the 2021 filing season (for outcomes). End-of-filing-season outcomes will be based on data processed as of July 2021. Data for filing season outcomes will have a shorter time horizon. Additionally, data on prior tax years could inform the analysis.

Outcome Variables to Be Analyzed:

Primary outcomes

For the PSO return preparers, the primary outcome of interest is a measure of the proportion of tax returns that may contain errors when claiming certain benefits that a return preparer claims for their clients during filing season 2021 (primarily TY 20 returns). Specifically, this will be be measured as:

$$\frac{Number\ of\ returns\ prepared\ that\ may\ contain\ one\ or\ more\ error\ when\ claiming\ certain\ benefits}{Total\ number\ of\ returns\ prepared}$$

We selected the proportion of returns that may contain errors when claiming certain benefits as a primary outcome because it captures the two key mechanisms that we think may underlie a change in any individual return preparer's behavior: (1) a decrease in the propensity to claim benefits overall (including by leaving the market); and (2) a decrease in the propensity to make errors when claiming certain benefits. We explore each of these underlying outcomes separately as secondary outcomes, as noted below.

We will report this same outcome for the PS-PFS return preparers, who may have received a filing season treatment based on the returns they prepared in filing season 2021. However, for this group it is important to recognize the fact that the BI and TAU Letters 5025 (sent pre-filing season) may affect the likelihood they receive additional education and outreach from the IRS during the filing season. That is, the proportion of returns that may contain errors in claiming certain benefits, which includes returns filed after the filing season treatments, will capture the joint effects of the pre-filing season Letter 5025 as well as the filing season treatment. As a result, we will report this outcome separately for the PS-PFS return preparers, noting that it should be interpreted as a bundled effect.

To facilitate a comparable analysis that isolates the effect of our pre-filing season treatment letters, we will also look at the *maximum proportion of returns that may contain errors in claiming certain benefits observed over the course of the filing season, capped at the lowest point in which additional education and outreach during the filing season may have occurred among return preparers in our study sample*. This approach allows us to still use the proportion as an outcome measure without observing the differential effects for return preparers who may or may not receive additional outreach during the filing season. In other words, this approach skirts the endogeneity concerns discussed above. We will pool results across PSO and PS-PFS return preparers for this outcome.

Finally, we will look at the sum of erroneous dollars claiming certain benefits aggregated across the returns a return preparer files for their clients during the 2021 filing season. We will use this to calculate *protected revenue*, which captures the monetary savings from sending the Letter 5025 to return preparers. We will also look at refund amounts aggregated across the returns a return preparer files for their clients during the 2021 filing season. We will measure both outcomes separately for PS-PFS and PSO return preparers.

In sum, primary outcomes for this analysis include the following:

1. **Proportion of tax returns that may contain one or more errors in claiming certain benefits** that a return preparer claims for their clients during the 2021 filing season. For the purposes of this study, we will examine benefits that include: the earned income tax credit (EITC), child tax credit/additional child tax credit/credit for other dependents (CTC/ACTC/ODC), American opportunity tax credit (AOTC) and head of household (HOH) filing status.[5] We will report separate outcomes for PSO and PS-PFS return preparers given that any effects for the PS-PFS return preparers should be considered bundled treatment effects, as described above.

2. **Capped proportion of returns that may contain errors when claiming certain benefits:** The maximum value across the filing season will be capped at the lowest point at which education and outreach during the filing season may have occurred among return preparers in our study sample. This measure will be captured only after the return preparer has filed a predetermined number of returns overall, or a predetermined number of returns with errors. Results will be pooled across return preparer types (PSO and PS-PFS).

3. **Sum of erroneous dollars claiming certain benefits.** We will report separate outcomes for PSO and PS-PFS return preparers given that any effects for the PS-PFS preparers should be considered bundled treatment effects, as described above.

4. **Refund amount:** We will report separate outcomes for PSO and PS-PFS return preparers given that any effects for the PS-PFS preparers should be considered bundled treatment effects, as described above.

Secondary outcomes
We plan to report on the following secondary outcomes at the return preparer level. All outcomes will be considered only for the PSO return preparers, for whom we are able to cleanly isolate pre-filing season treatment effects. And as with the primary outcomes, all secondary outcomes will apply to returns a return preparer filed for clients during the 2021 filing season, primarily TY 20 returns.
- Number of returns prepared;
- Number of returns prepared that may contain errors when claiming certain benefits;
- Proportion of returns claiming certain benefits that may contain errors when claiming these benefits; and
- The number of return preparers working in filing season 2021.

Definition of Outcomes

Primary and secondary

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[5] https://www.eitc.irs.gov/tax-preparer-toolkit/preparer-compliance-focused-and-tiered/compliance

Importantly, all primary and secondary outcomes will be captured among returns for clients that a return preparer filed during the 2021 filing season. Exploratory analyses will additionally look at some outcomes during the 2021 filing season for the clients who used the return preparers in our sample during the 2020 filing season. This is further discussed below in the Exploratory Analysis section.

1. **Proportion of tax returns that may contain errors when claiming certain benefits:**

$$\frac{Number\ of\ returns\ prepared\ that\ may\ contain\ one\ or\ more\ error\ when\ claiming\ certain\ benefits}{Total\ number\ of\ returns\ prepared}$$

,

where, for the purpose of this study, certain benefits include: the earned income tax credit (EITC), child tax credit/additional child tax credit/credit for other dependents (CTC/ACTC/ODC), American opportunity tax credit (AOTC) and head of household (HOH) filing status.

2. **Capped proportion of returns that may contain errors when claiming certain benefits:** The maximum value across the filing season will be capped at the lowest threshold at which education and outreach during the filing season may have occurred among return preparers in our study sample. This measure will be captured only after the return preparer has filed a predetermined number of returns overall, or a predetermined number of returns with errors. Results will be pooled across return preparer types.

   For the purposes of this study, this value is then winsorized at the lowest proportion of errors for which a return preparer in our sample was exposed to a filing season treatment. Finally, this outcome will be transformed such that it reflects the proportion of errors as a percent of this cap; for instance, if the return preparer hit the cap this outcome would take on a value of 1, and if the return preparer's proportion of errors was 50% of the cap, this outcome would take on a value of 0.5.

3. **Sum of erroneous dollars:** this is a numeric variable that equals the numeric value for the sum of erroneous dollars that may have been claimed for certain benefits aggregated across the return preparer's returns filed for their clients.

4. **Refund amount:** A numeric refund amount aggregated across the return preparer's returns filed for their clients.

5. **Number of returns prepared:** Count of total number of returns a return preparer filed for their clients.

6. **Number of returns prepared claiming one or more benefits:** Count of the total number of returns a return preparer filed claiming at least one benefit.

7. **Proportion of returns that claim certain benefits, which may contain errors in claiming these benefits:**

$$\frac{\textit{Number of returns prepared that may contain one or more error when claiming certain benefits}}{\textit{Total number of returns prepared that claim one or more of these benefits}}$$

8. **The number of return preparers still working in filing season 2021:** The variable is equal to one if the return preparer files a predetermined number of returns and zero otherwise.

Exploratory

- **Whether the return preparer would have been exposed to additional education and outreach during the filing season:** A binary variable equal to one if the capped proportion of return measure equals 1 and zero otherwise.
- **Refund amount for clients from the 2020 filing season:** Defined above.
- **Number of returns prepared for clients from the 2020 filing season:** Defined above.
- **Number of returns prepared claiming one or more benefits for clients from the 2020 filing season:** Defined above.
- **Change in claiming errors between returns filed in 2020 and returns filed in 2021**: Number of returns that may contain at least one error in claiming certain benefits filed during filing season 2020 minus the number of returns that may contain at least one error in claiming certain benefits filed during filing season 2021.
- **Incidence of different types of errors:** A count of the number of returns that may contain errors in claiming: (i) all benefits relevant to the letter, (ii) EITC, (iii) ACTC/CTC/ODC, and (iv) AOTC.
- **Use of refund-anticipation products:** A binary variable equal to one if the return preparer's clients used refund-anticipation products (if these data are available).
- **Self-File:** Proportion of clients from the 2020 filing season who filed their tax returns themselves during the 2021 filing season.
- **Did Not File:** Proportion of clients who did not file their tax returns during the 2021 filing season but did file their tax returns during the 2020 filing season.
- **Change in erroneous dollars between returns filed in 2020 and returns filed in 2021:** Sum of the value of erroneous dollars in filing season 2020 minus the value in filing season 2021. (This outcome will be calculated in a manner consistent with prior IRS reporting for measuring protected revenue.)
- **Change in refund amount between returns filed in 2020 and returns filed in 2021:** The total refund amount in filing season 2020 minus the value in filing season 2021. (This outcome will be calculated in a manner consistent with prior IRS reporting for measuring protected revenue.)

Transformations of Variables:

N/A

Imported Variables:
N/A

Transformations of Data Structure:
Many outcomes are based on data at the level of individual returns. For these we will aggregate return-level data up to the return preparer level. This process will be performed for returns associated with two sets of clients:

1. **Clients from the 2020 filing season:** One version of return-preparer-level outcomes will be constructed based on the pool of clients a given return preparer served during the 2020 (pre-treatment) filing season.

2. **Clients from the 2021 filing season:** A second version of return-preparer-level outcomes will be constructed based on the pool of clients a given return preparer served during the 2021 (post-treatment) filing season.

In all, there will be one observation for each client pool per return preparer. The outcomes to which this exercise will be applied are further described in the "Outcomes" section above.

Data Exclusion:
For the purposes of this study, return preparers with few clients during the 2020 filing season were excluded from the sample at the point of random assignment. We will also follow the typical IRS exclusion criteria for outliers.

Treatment of Missing Data:
Return preparers with no returns, or no returns that may contain errors in claiming certain benefits specifically, will not be excluded—they will show up as "zeros" for our outcome measures.

Clients who filed during the 2020 filing season but not during the 2021 filing season, as well as clients who file but claim no benefits relevant to this study, will be recorded as having no errors in claiming certain benefits during the 2021 filing season. Note that this is only relevant for the exploratory analyses described above.

When couples who filed a joint return the 2020 filing season file separately in 2021 filing season, we will assign both filing season 2021 returns to the return preparer from the 2020 filing season, but will weight their outcomes at 50%. When couples who filed separately in the 2020 filing season file a joint return in the 2021 filing season, the return may be included up to twice in our regressions, once for each return preparer the individuals went to in filing season 2020.

For the purposes of this study, our analysis will rely on data processed by the end of July 2021 for end-of-filing season outcomes, when we expect the majority of returns to be fully processed. Until

then, there may be individuals who have filed their returns, but their return has yet to be processed fully. In this case, outcomes data will be missing for these returns until they are fully processed.

Descriptive Statistics, Tables, & Graphs

The core figure that we will include in the OES abstract will be two bar graphs (using the OES template):

PSO Return Preparers Figure: Includes the PSO return preparers and plots the first primary outcome:
1. No-contact control proportion of returns that may contain errors in claiming certain benefits;
2. TAU Letter 5025 proportion of returns that may contain errors in claiming certain benefits; and
3. BI Letter 5025 proportion of returns that may contain errors in claiming certain benefits.

All Return Preparers Figure: Includes both the PSO and PS-PFS return preparers and plot the second primary outcome:
1. No-contact control *capped* proportion of returns that may contain errors in claiming certain benefits;
4. TAU Letter 5025 *capped* proportion of returns that may contain errors in claiming certain benefits; and
5. BI Letter 5025 *capped* proportion of returns that may contain errors in claiming certain benefits.

Standard errors will be based on a fully-specified regression, consistent with OES figure norms.

Statistical Models & Hypothesis Tests

This section describes the statistical models and hypothesis tests that will make up the analysis — including any follow-ups on effects in the main statistical model and any exploratory analyses that can be anticipated prior to analysis.

Statistical Models:
We rely on two key regression specifications:

Specification 1

$$Y_{ib} = \beta_0 + \beta_1 BI_{ib} + \beta_2 TAU_{ib} + \beta_3 Y_{t-1,ib} + \delta Z'_{ib} + \varepsilon_{ib}$$

where i indexes return preparers in block b and:

- Y_{ib} is our primary or secondary outcome of interest, as defined above (for instance, proportion of tax returns that may contain errors in claiming certain benefits);
- BI_{ib} is one if the return preparer in question was sent the BI Letter 5025 and zero if the return preparer was sent the TAU Letter 5025 or was not sent a letter;
- TAU_{ib} is one if the return preparer in question was sent the TAU Letter 5025 and zero if the return preparer was sent the BI Letter 5025 or was not sent a letter;
- $Y_{t-1,ib}$ is the lagged outcome measure from filing season 2020;
- Z'_{ib} is a vector of categorical variables used to generate random assignment block; and
- ε_{ib} is an error term.

<u>Specification 2</u>

$$Y_{ib} = \alpha_0 + \alpha_1 T_{ib} + \alpha_2 Y_{t-1,ib} + \gamma Z'_{ib} + \varepsilon_{ib}$$

where i indexes return preparers in block b and:
- Y_{ib} is our primary or secondary outcome of interest, as defined above (for instance, proportion of tax returns that may contain errors in claiming certain benefits);
- T_{ib} is an indicator for whether the return preparer in question was sent either the BI Letter 5025 or the TAU Letter 5025;
- $Y_{t-1,ib}$ is the lagged outcome measure from the 2020 filing season;
- Z'_{ib} is the is the same vector of categorical variables described in Specification 1; and
- ε_{ib} is an error term.

We will run both models using OLS with Lin-adjusted covariates, and we will use heteroskedastic robust standard errors (HC2).[6]

Additionally, in some analysis using either specification, we will include a covariate for whether a return preparer may have received additional education and outreach during the filing season based on pre-random assignment characteristics, which is more precise than what was used when grouping similar return preparers into random assignment blocks. In these cases, we will also interact this covariate with pre-filing season treatment assignment indicators (i.e, T_{ib}, BI_{ib}, and/or TAU_{ib}). Cases where these additional covariates will be added include when the outcome of interest is measured at the end of the filing season and the sample includes return preparers of who may or may not have received additional education and outreach based on their pre-random assignment characteristics.

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[6] See Winston Lin. 2013. Agnostic Notes on Regression Adjustment to Experimental Data: Reexamining Freedman's Critique. *The Annals of Applied Statistics* 7(1): 295-318.

The main tests of our hypothesis will be:
1. (1) Whether the BI Letter 5025 performs significantly differently from the TAU Letter 5025 - i.e., whether an F-test rejects the null that $\beta_1 - \beta_2 = 0$ in **Specification 1.**
2. (2) Whether the pooled Letter 5025 treatment (BI and TAU) performs significantly differently from the no-letter control, i.e. whether $\alpha_1 \neq 0$ in **Specification 2.**

Follow-Up Analyses:
If we find a treatment effect on our primary outcomes for either or both of our hypothesis tests, we will be interested in the mechanism that drove this effect. Possible scenarios include:

a) The total number of benefits claimed on returns is the same across the return preparer assignment groups, but the return preparer group sent the BI Letter 5025 (or either letter) resulted in returns that may contain fewer errors in claiming certain benefits.
b) The return preparer group sent the BI Letter 5025 (or either letter) filed returns that claimed fewer benefits, but conditional on filing a return that claimed these benefits the rate at which errors may occur is the same.
c) The return preparer group sent the BI Letter 5025 (or either letter) were more likely to prepare fewer returns or stop working as a return preparer altogether.

As such, we plan to look at the following outcomes, which correspond to the secondary outcomes described above:

a) The proportion of returns that may contain errors in claiming certain benefits per benefits claimed;
b) Number of returns prepared claiming one or more benefit relevant to the study;
c) The number of return preparers still working during filing season 2021; and
d) Number of returns prepared.

If we do not observe effects on our primary outcomes, we will look at these secondary outcomes to verify that there is also no treatment effect on any of these measures, and investigate potential reasons for treatment (in)effectiveness.

Inference Criteria, Including Any Adjustments for Multiple Comparisons:
We will use a cutoff of p = 0.05 to determine statistical significance (with stars according to +p=0.10, *p = 0.05, and **p=0.01). All t-tests will be two-tailed.

We will apply multiple hypothesis corrections within our families of three OES-reported primary outcomes, across all relevant tests of interest (see table below). Because some of the outcomes within a family may be highly correlated, we will compute corrected p-values by running simulations to control the family-wise error rate, in line with point #7 in Alex Coppock's guide.[7]

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[7] https://egap.org/resource/10-things-to-know-about-multiple-comparisons/

Summary of Tests:

Outcome (Subject Pool)	Test (H_0)	Family
What is the effect of sending any Letter 5025 on the behavior of preparers?		
Proportion of returns that may contain errors when claiming certain benefits (PSO return preparers only)	$\alpha_1 = 0$	1
Sum of erroneous dollars claiming certain benefits (PSO return preparers only)	$\alpha_1 = 0$	1
Refund amount (PSO return preparers only)	$\alpha_1 = 0$	1
Proportion of returns with that may contain errors when claiming certain benefits (PS-PFS return preparers only)	$\alpha_1 = 0$	2
Sum of erroneous dollars claiming certain benefits (PS-PFS return preparers only)	$\alpha_1 = 0$	2
Refund amount (PS-PFS return preparers only)	$\alpha_1 = 0$	2
Capped proportion of returns that may contain errors when claiming certain benefits (PSO and PS-PFS return preparers)	$\alpha_1 = 0$	3
Is the effect of sending the BI Letter 5025 different from the effect of sending the TAU Letter 5025 on the behavior of return preparers who are sent a letter?		
Proportion of returns that may contain errors when claiming certain benefits (PSO return preparers only)	$\beta_1 - \beta_2 = 0$	4
Sum of erroneous dollars claiming certain benefits (PSO return preparers only)	$\beta_1 - \beta_2 = 0$	4
Refund amount (PSO return preparers only)	$\beta_1 - \beta_2 = 0$	4
Proportion of returns that may contain errors when claiming certain benefits (PS-PFS return preparers only)	$\beta_1 - \beta_2 = 0$	5
Sum of erroneous dollars claiming certain benefits (PS-PFS return preparers only)	$\beta_1 - \beta_2 = 0$	5

Refund amount (PS-PFS return preparers only)	$\beta_1 - \beta_2 = 0$	5
Capped proportion of returns may contain errors when claiming certain benefits (PSO and PS-PFS return preparers)	$\beta_1 - \beta_2 = 0$	6

Limitations:

This project was conducted during the COVID-19 pandemic, which may suggest some limitations:

Generalizability - The following include reasons why we may expect effects during this filing year to be unique:

- If a taxpayer earned less in 2020 compared to 2019, they have the option to choose which year to rely on when calculating EITC or ACTC credits.[8] [9]
- The Economic Impact Payment can be claimed as a tax credit if it was not received during the year.
- Fewer VITA sites are operating during the 2020 filing season, such that it may be more difficult to substitute away from a return preparer.
- Up to $10,200 in unemployment insurance benefits are exempt from taxes. This and other large changes to income for many individuals in the past year may change the types of people who are eligible for tax benefits this year, as well as change the client base of the return preparers.
- The 2020 filing season started and ended later than usual (returns were not accepted until February 12, but can be submitted as late as May 17, 2021), potentially changing the number of clients that a return preparer sees during the filing season.

Identifying filing errors - It may be more difficult to identify which returns were filed improperly given pandemic-specific filing requirements.

Exploratory Analysis:

We will consider whether each type of Letter 5025 (BI and TAU) performs significantly differently from the no-letter control group as an alternative hypothesis test.

We will also conduct the same tests for PS-PFS return preparers that we conduct for PSO return preparers in the secondary tests described above.

Additional outcomes which we might include in an exploratory analysis are as follows. Further details on how each outcome is defined are included in the Outcomes section above.

Importantly, in the exploratory analysis we consider not only returns submitted by a return preparer from filing season 2021, but also returns from filing season 2021 mapped onto clients

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[8] https://www.eitcoutreach.org/blog/new-lookback-rule-may-help-you-qualify-for-a-larger-tax-refund/.
[9] This could have led to returns also getting stopped in the IRS' Error Resolution System.

from filing season 2020. That is, we additionally follow clients of both treated and control return preparers from the prior year and see whether the letter had differential effects— were clients of treated return preparers more likely to self file, for instance, or were their returns less likely to may contain errors when claiming certain benefits?

Finally, note that we will not apply multiple hypothesis corrections to these outcomes.

- Whether the return preparer would have been exposed to additional education and outreach during the filing season
- Refund amount for clients from the 2020 filing season
- Number of returns prepared for clients from the 2020 filing season
- Number of returns prepared claiming one or more benefits for clients from the 2020 filing season
- Change in claiming errors between filing season 2020 and filing season 2021
- Incidence of different types of errors
- Use of refund-anticipation products
- Self-File
- Did Not File
- Change in erroneous dollars between returns filed in 2020 and returns filed in 2021
- Change in refund amount between returns filed in 2020 and returns filed in 2021