Canada Revenue Agency   Agence du revenu du Canada

Accessibility Testing of CRA's Forms and Guides

Final Report

Prepared for the Canada Revenue Agency

Supplier name: Quorus Consulting Group Inc.
Contract #: CW2236398
Contract Amount (incl. HST): $88,818.00
Contract Award date: July 20, 2022
Delivery date: November 2022

Registration number: POR 016-22

For more information on this report, please contact the CRA at: cra-arc.media@cra-arc.gc.ca

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This public opinion research report summarizes the findings from 44 depth interviews with individuals from across the country. Recruited participants consisted of individuals who identify as having one of four different categories of disabilities. The interviews were held between August 23 and October 4, 2022. Each session lasted approximately one hour.

Cette publication est aussi disponible en français sous le titre : Essais d'accessibilité des formulaires et des guides de l'Agence

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Table of Contents

Executive summary

Quorus Consulting Group Inc.
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Research purpose and objectives

The Accessible Canada Act (the Act) was enacted in July 2019, cementing the Government of Canada's commitment to proactively identify, remove, and prevent barriers to accessibility where Canadians interact with areas under federal jurisdiction, whether they be internal or external to an organization.

In an effort to achieve this, the Canada Revenue Agency's (CRA) Information Programs Division (IPD), a responsible authorizing division of the CRA's CRA tax and benefit administration publications, wanted to hear from people with disabilities about the ease or difficulty in finding the information they need, completing forms, as well as suggestions on how navigation could be improved.

The purpose of this research was to identify accessibility gaps in CRA tax and benefit administration publications, focusing on forms and guides. Specifically, the objectives were to identify the following:

- barriers to locate and understand the information on forms and guides
- barriers to complete the tasks on online, paper or alternate format forms
- opinions about the ease or difficulty in carrying out these tasks
- suggestions of how navigation to complete the tasks could be facilitated

The results of the research will be used primarily to improve tax and benefit administration publications for people with disabilities that allow all Canadians to meet their tax obligations both simply and accurately. The CRA will use the insight gained to update its processes, tools and publications in the implementation of the Accessible Canada Act as well as to create its Publication Accessibility Plan by December 2022, which will be included in CRAs agency wide Accessibility Plan.

Research methodology

The research methodology consisted of 44 one-on-one depth interviews conducted online and by telephone in English and French. The interviews were held between August 23 and October 4, 2022. Interviews were completed with individuals from across the country who identified as

living with one or more of the following types of disabilities: a visual disability, a hearing disability, a physical disability and/or a neurodiverse disability. Each session lasted approximately one hour. Participants were informed upfront that the research was being conducted on behalf of the Canada Revenue Agency and they each received an honorarium of $250 for their participation.

Additional details on the research methodology can be found in the full report.

Note to reader: Qualitative research seeks to develop insight and direction rather than quantitatively projectable measures. The purpose is not to generate "statistics" but to hear the full range of opinions on a topic, understand the language participants use, gauge degrees of passion and engagement and to leverage the power of the group to inspire ideas. Participants are encouraged to voice their opinions, irrespective of whether or not that view is shared by others.

Key findings

Past Experiences with CRA Forms and Guides

Overall, participants had limited experience using CRA guides and forms in the recent past. Overwhelmingly, the bulk of this experience revolved around filing their annual tax return, and to a slightly lesser degree with Disability Tax Credit forms and/or guides.

Many participants used tax software (either purchased or a free version) to file their annual tax return with a small proportion resorting to a paid tax service, and as such, they had limited direct experience using specific forms and guides.

Generally, participants indicated that they have been able to access and use the various guides and forms that they remembered needing. That said, some have had to make various adaptations to successfully use a guide or complete their forms. When thinking about their overall experiences, the most common challenges raised by participants included the following:

- Having trouble **finding hardcopies** of the annual tax guide and related forms.
- Struggling with "tax jargon" or **technical language**.
- Needing help from someone else or needing a magnifying glass to read paper versions of guides and forms because the **font is too small**.

Focusing on guides, the following high-level findings were uncovered:

- The use of CRA guides was relatively rare, primarily because participants had not needed them (rather than because of accessibility issues).

- The most common guide used was the one needed for annual tax returns, and, as noted above, the main challenge for participants was related to finding the paper version. This challenge was almost exclusively encountered by those who mail in their tax return.

- Awareness of alternate formats for guides, including a large print version, was very low.

- Given the option, most participants seemed to prefer a digital PDF version. The main benefits included the following: they can zoom in and enlarge as much as they want, they can save the document for future reference, and they can search for key words. Those with a vision impairment had a strong preference for a digital version given their ability to control font size or their need of screen reader technology.

- Those who prefer a hardcopy also tended to be proponents of filing paper tax returns. They were also less likely to be tech-savvy, they like keeping a paper trail, they enjoy marking up the document (for example, notes in the margin, highlighting, etc.), some have trouble looking at a computer screen for a long period of time or can become too easily distracted using a computer.

- Few recalled any significant accessibility barriers using CRA guides. Font size and "dense text"/ lack of spacing tended to be the main challenges for those who had used paper versions in the past. This has tended to slow down a participant's use of a document rather than completely impede them from using it. Technical language was also a common challenge, irrespective of the format.

Focusing on forms, the following high-level findings were uncovered:

- The annual tax return and the form for the Disability Tax Credit were most often mentioned.
    - Some did confuse other types of "forms" with CRA forms, such as the online forms for employment insurance. Forms such as these that are integrated into a website were generally seen as user-friendly and accessible.

- Format preferences for forms largely aligned with how a participant files their tax return.

- Reasons for preferring a specific format of a form were consistent with the reasons for preferring a specific format of a guide.

- Awareness of alternate formats available for forms, including large print versions, was very low.

- Participants would like to be able to submit digital forms more easily. Most participants found it inconvenient and time consuming to print forms out and mail them.

- From memory, most participants did not remember encountering many accessibility barriers completing CRA forms. Similar to guides, challenges were typically related to font size, lack of spacing/fields being too small (especially for paper versions), and technical language.

- A challenge specific to those who rely on screen readers was that they seemed to recall that not all forms have historically cooperated with their device or software, which has required them to ask for help to complete their form.

Accessibility Review of CRA Forms and Guides

Process overview: Twelve different CRA documents (one guide and eleven forms) were selected for review. Each participant was provided three documents ahead of their interview in their preferred format. Format options available to participants included: print/paper-based, PDF, fillable PDF, large print, braille, Digital Audio (MP3), and Electronic text (Etext). Participants were instructed to browse each document and, for forms, attempt to complete various sections, while completing the various sections with fictional information to determine the usability of the form, the accuracy of the information entered was not relevant for the purpose of the study.

In some cases, particular features of the documents were seen as a strength to some, while the same feature was viewed as a weakness to others. This was sometimes due to the type of disability that a participant had (for example, some individuals with vision-related disabilities were fond of forms which included text in multiple columns, while those with a neurodiverse disability found this to be a weakness). In other cases, there may be some overlap between the strengths and weaknesses due to the particular documents that a participant was assigned, or due to the format they used for the accessibility review (for example, large font versus standard font), or due to the program in which they opened the document.

Some of the highlights of the feedback provided on **the guide** (*Support Payments*) include:

- For the most part, this document was considered accessible by nearly all participants, especially those who reviewed the digital PDF version.

- Some of its key strengths included:
    - Having a table of contents
    - Clear section titling and sub-titling
    - Effective use of bullets to "break up" large blocks of text
    - Effective use of bolding key words
    - Most of the document works well with screen readers

- The presentation of text in two columns received mixed reviews. Those who zoom into the document on their computer appreciated having all the text they need to read spread over half the page, reducing their need to repeatedly scroll left and right.
    - Others preferred a single column of text, which they felt would increase their likelihood of staying focused and could help with better overall page layout.
- Some of the document's key weaknesses include:
    - The self-assessment questionnaire flow chart on page 7 attracted the most criticism. Some participants with a neurodiverse disability expressed some difficulty following the flow and logic of the diagram and considered it overwhelming and confusing.

      Even more problematic was the poor interaction with screen readers. One participant using the JAWS screen reader explained that the software did not indicate that a flow chart was being presented, and the software read the questions out of order, while skipping the logic of the flow chart and only reading these options after the questions had already been read. For someone who is not able to view the flow chart and is only hearing the improper screen reading, this chart would not be understood. A different, step-by-step, one step at a time approach would be advisable to better accommodate those who struggled with this page.
    - Text that overflows from one page to the next was not recommended by a few participants.
    - In its standard format, some text was considered too dense.
    - The table of contents should be in a single column and in larger font. It should also be interactive (allowing the user to click on a page number to take them directly to that page).
    - One participant suggested that telephone numbers should also be "active", allowing those using Skype or similar technology to call numbers directly from their computer.
- Many were pleasantly surprised by the list of alternate formats on the second page of the document, including the means by which they could obtain them. Nobody was aware of these options prior to this study.

Some of the highlights of the feedback provided on **forms** include:

- Participants who either received large print versions of the forms or were presented large print versions by the moderator via the Zoom share-screen feature were impressed with that format. They all indicated that this format would not only be more accessible for them, but for some, it would also enable them to complete forms more independently.
  - There was strong interest in accessing fillable and saveable versions of the large print format.
- Some of the key strengths of the various forms reviewed included:
  - Including a "mini-guide" with the form (rather than an entirely separate document). Some would have preferred to have this information at the beginning of the form rather than at the end.
  - Sections that are clearly delineated and separated one from the other by using boxes and large font section titles (for example, Form 1A).
  - A clear indication of where the fields are located (by using colour shading).
  - Featuring a line or leader dots connecting text to its related field.
  - Check boxes/radio buttons were easy to spot and complete. For screen readers, it was recommended that they should be positioned vertically rather than horizontally.
  - Hyperlinks to related documents when using a digital version of a form.
  - Bolding of key words.
  - Drop-down menus worked quite well, with a few preferring a larger "arrow" indicating the field is a drop-down menu or perhaps positioning the arrow at the beginning of the field.
  - Tabbing or arrows could effectively be used to navigate from one field to the next.
  - Fields requiring specific formats (for example, a postal code) clearly informing screen readers the desired format.
  - Information and definitions are provided in one column rather than in two.
- Some of the key weaknesses of the various forms reviewed included:
  - Some questions or fields are too close to each other.
  - Some text is too "clumped together" and should be spaced out more.
  - The font size of the text when typing in a field is too small.
  - Very large tables with multiple columns should be avoided.

- Forms requiring many numbers and calculations should be spaced out and, if possible, automated.

Some participants could not complete a fillable and saveable PDF because of the software or application they were using. This research revealed that many participants will open these types of documents in their browser or in PDF "readers" other than Adobe with varying degrees of success. Although the CRA website might indicate that the best user experience is with Adobe, not all form users obtain these forms directly from the site, and even if they do, they might not notice that recommendation or they might believe that if they are able to open a PDF in a given application, they should also be able to complete it. Not being able to do so, irrespective of the application, would be seen as an accessibility barrier by the end-user.

By the end of each interview, participants were impressed by the CRA's ability to provide forms and guides in alternate formats and that this is something that should be better promoted/marketed. When asked how they would go about accessing these types of files, the vast majority would do a search on the CRA website or perhaps Google. There is a high level of expectation of being able to download their preferred format directly from the CRA website – needing to email or call the CRA to "order" a document seemed like an antiquated approach.

Political Neutrality Certification

I hereby certify as Senior Officer of Quorus Consulting Group Inc. that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the *Policy on Communications and Federal Identity* and the Directive on the Management of Communications - Appendix C.

Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standings with the electorate or ratings of the performance of a political party or its leaders.

Signed:

November 1, 2022
Rick Nadeau, President
Quorus Consulting Group Inc.

Detailed Results

Research purpose and objectives

The Accessible Canada Act (the Act) was enacted in July 2019, cementing the Government of Canada's commitment to proactively identify, remove, and prevent barriers to accessibility where Canadians interact with areas under federal jurisdiction, whether they be internal or external to an organization.

Accessibility is a fundamental part of client experience, and strengthening accessibility across their programs, services, and policies is at the heart of the Canada Revenue Agency's (CRA) People First philosophy.

In an effort to achieve this, the CRA's Information Programs Division (IPD) wanted to hear from people with disabilities about the ease or difficulty in finding the information they need, completing forms, as well as suggestions on how navigation could be improved.

The purpose of this research was to identify accessibility gaps in CRA tax and administration publications, focusing on forms and guides. Specifically, the objectives of this qualitative public opinion research were to identify the following:

- barriers to locate and understand the information on forms and guides
- barriers to complete the tasks on online, paper or alternate format forms
- opinions about the ease or difficulty in carrying out these tasks
- suggestions of how navigation to complete the tasks could be facilitated

The results of the research will be used primarily to improve tax and benefit administration publications for people with disabilities that allow all Canadians to meet their tax obligations both simply and accurately. The CRA will use the insight gained to update its processes, tools and publications in the implementation of the Accessible Canada Act.

The CRA will also use the insight gained to update its processes and tools to create its Publication Accessibility Plan by December 2022, which will be included in CRAs agency wide Accessibility Plan.

Key findings

General past experiences with CRA forms and guides

Before exploring the accessibility of specific guides and forms, all participants were asked to speak about their past experiences with these types of CRA documents. General explanations of a CRA form and a CRA guide were provided to participants and the moderator also asked that they focus on their more recent experiences.

Overall, participants had limited experiences with CRA guides and forms. For those who could recall using CRA forms and guides, the bulk of this experience revolved around filing their annual tax return, and to a slightly lesser degree, forms and guides relating to the Disability Tax Credit.

Many participants used tax software (either purchased or a free version) to file their annual tax return with a small proportion resorting to a paid tax service, and as such, they had limited use of the forms and guides that the CRA provides.

Generally, participants indicated that they have been able to access and use the various guides and forms that they remember needing. That said, some have had to make various adaptations or resort to various types of support to successfully use a guide or complete their forms. When thinking about their overall experiences, the most common challenges raised by participants included access to hardcopies, use of technical language, and small font.

Firstly, many participants mentioned having trouble finding hardcopies of the annual tax guide and related forms in their community. Not being able to easily find the format they prefer using was seen by many as an accessibility issue.

Next, a number of participants described struggling when it comes to the use of "tax jargon" or technical language in forms and guides. This typically leads to one or a combination of the following: needing help from someone they know, taking longer to complete their form, completing their from with some degree of uncertainty, and/or contacting the CRA for help or clarifications.

> *"It gets a little bit too technical… I really couldn't do the forms to be quite honest, so I had my daughter helped [sic] me a lot. I just found it too complex… and I just gave up."* –
> female, Ontario, 55, hearing and visual disability

When discussing overall experiences with CRA forms and guides, many mentioned having issues when it came to font size. For some, this meant relying on help from someone else or needing a magnifying glass to read paper versions of guides and forms because the font size was too small to be easily read.

"I was using a magnifying glass and just going over it. I know it's not the best, but it took a lot longer than if I would've been able to see it just normally. I think that's something obviously that's always been challenging for me is, I find the font to be too small." – male, 33, Ontario, very low or no vision

Similarly, some discussed having difficulties with documents which lack spacing between lines or paragraphs of text. Not having an appropriate amount of spacing between text can make documents difficult to read for those who struggle with vision, as well as affect some participants' ability to concentrate on what they are reading.

*"W*hen you have ADHD, you're looking at a page and it's like your eyes are kind of going everywhere, especially when there's a bunch of stuff kind of clumped together, like words. And if you're double spacing it, I'd find that it's easier for me to read, and in a lot of cases, retain it." – male, 52, New Brunswick, person with a neurodiverse disability

That said, a few felt that there needs to be a balance - as one participant explained, pages with calculations are easier to navigate and fill out when the lines are closer together.

Past experiences – a focus on CRA guides

After discussing participants' overall experience with CRA forms and guides, the conversation next focused more in depth on CRA guides.

The use of CRA guides is relatively rare, primarily because participants have not needed them (rather than because of accessibility issues). The most common guide used is the one needed for annual tax returns, and as noted above, the main challenge for participants is related to finding the paper version. This challenge is almost exclusively encountered by those who mail in their tax return.

When it comes to alternate formats for guides, including a large print version, awareness was very low. Given the option, most participants would seem to prefer a digital PDF version of CRA guides. The main benefits to this alternate format include the ability to zoom in and enlarge the text as much as they desired.

"If I've got it on the computer... I can blow up the font." - female, 55, Ontario, hearing and visual disability

Additionally, this format allows individuals who save the document on their computer the ability to refer to it whenever they like without having to print it out. Some do not want or like to print documents, and a few cannot print documents since they do not have access to a printer.

"I would prefer a digital guide because, the thing is, I can also save it on to my desktop for future references. I don't have to worry about filing it away or anything like that. Like in a paper filing system." male, 42, New Brunswick, person with a neurodiverse disability

Another benefit of a digital PDF format is the ability to search for key words.

"You can hit the control key and the letter F and I can find something on that page, so I use that a lot. That's a Windows feature, but if I didn't know that feature, it would definitely take me longer to find the things I'm looking for just because the topic doesn't jump right out sometimes." – female, 54, New Brunswick, very low or no vision

Those with a vision impairment have a strong preference for a digital version given their ability to control font size or their need of screen reader technology.

"I would prefer to get all guides as PDFs, just because PDFs are easier to work with, to zoom in to find things." – male, 37, Alberta, very low or no vision

Additionally, some participants who use software to accommodate their needs and preferences prefer to have a digital version so that they can control the settings on their device or software in a way that makes it easier and more comfortable for them to navigate the document.

"The digital is really good because like my eyesight, I get eye fatigue. It can get pretty bad looking at like bright colours for a long time and so with that, I can turn the brightness…I can't really turn down the brightness of paper or like the sun…so I can like turn down the brightness of my devices. I can change the contrast or the colour balances to bring out like more orangey colours so it's a lot easier on my eyes especially if it's a larger form." – male, 19, Alberta, person with a neurodiverse disability

Those who prefer a hardcopy also tend to be proponents of filing paper tax returns. These individuals are also less likely to be tech-savvy and prefer to keep a paper trail. They also enjoy marking up the document (for example., notes in the margin, highlighting, etc.).

"I would prefer paper because then at least I can go back and forth… Another thing I like to do is I like to highlight. So, if I'm using a guide and then let's say I get stuck somewhere I'll highlight." – female, 40, Ontario, very low or no vision

Some individuals have trouble looking at a computer screen for a long period of time, especially those who need to zoom into the document. Additionally, other participants (mostly among those with a neurodiverse disability) explained they can become too easily distracted using a computer, hence the preference for hardcopies.

"Staring at the computer for me is not ideal because then I will end up with a migraine… I'm straining my eyes, regardless of what font it is because I don't see the full word. So, if I'm looking at a page, for example, I don't see the full eight by 10 document… So, if I'm reading the paragraph, I would only see half of the paragraph. So, I have to keep moving my head to keep reading."- female, 40, Ontario, very low or no vision

When asked about accessibility barriers to using CRA guides, few could recall having encountered any significant barriers in recent memory. For those who had used paper versions in the past, the main challenges were due to the font size and "dense text"/ lack of spacing between the text. However, these challenges with font size or text density tended to slow down a participant's use of a document rather than completely impede them from using it.

"I'd be able to use [a large print format], I think no problem. Again, it'll just take me a little bit longer than anybody else, like some things that will take you five minutes may take me 15 to 20 minutes." – female, 40, Ontario, very low to no vision

Another common challenge among participants was the use of technical language, which was seen as an issue irrespective of the format.

"The guides should be more simplified. It gets a little bit too technical." – female, 55, Ontario, hearing and visual disability

Past experiences – a focus on CRA forms

Participants were then asked what they recalled about their recent experiences with CRA forms.

The annual tax return and the form for the Disability Tax Credit were most often mentioned. Some participants confused other types of "forms" with CRA forms, such as the online forms for employment insurance. Forms such as these that are integrated into a website are generally seen as user-friendly and accessible.

When it comes to CRA forms, format preferences largely align with how a participant files their tax return. Participants' reasons for preferring a specific format of a form were consistent with their reasons for preferring a specific format of a guide.

As with CRA guides, participants had very low awareness of the option for alternate formats for forms, including large print versions.

Participants voiced that they would like to be able to submit digital forms more easily. Most participants find it inconvenient and time consuming to print forms out and mail them. Additionally, as noted earlier, not all participants have access to a printer at home.

"A preferred approach would have been for me to be able to fill it out electronically and send it back…. I had to leave my house to go to a physical store. I had to pay a service to take me there because I'd use my wheelchair to go there… like if it was a form I could fill it online, it all would have been done in five minutes." – female, 54, New Brunswick, very low or no vision

From memory, most participants could not remember encountering many accessibility barriers while completing CRA forms. Similar to guides, challenges were typically related to font size, lack of spacing/text fields being too small (especially for paper versions), and the use of technical language. That being said, some participants believed that certain forms are exceedingly complex or ask for too much information and that they should be streamlined and more straightforward.

A challenge specific to those who rely on screen readers is that they seem to recall that not all forms have historically cooperated with their device or software, which has required them to ask for help to complete their form.

Accessibility review of CRA forms and guides

For the remainder of each interview, the moderator and participant reviewed selected CRA forms and guides in order to gauge the extent to which they were accessible.

In total, twelve different CRA documents (one guide and eleven forms) were selected for review (the complete list is available in the Methodology section). Each participant was provided three documents ahead of their interview in their preferred format. Participants chose between having the documents sent to them by mail or email. Additionally, those who requested for the documents to be mailed for them could choose between regular print, braille, large print, or audio format.

Participants were instructed to browse each document and, for forms, also attempt to complete various sections.

For those who typically use a screen reader to navigate forms and guides, they were encouraged to test how their technology was able to navigate the documents, and flag any issues as needed. Across the interviews, various screen readers were mentioned including ChromeVox, Windows 11 Narrator, JAWS, as well as screen readers built in to various devices (computer, tablet or phone) with some specifically mentioning the built in apple screen reader and speech to text function.

Accessibility review of the guide

One CRA guide, *Support Payments*, was presented to participants for review. For the most part, this document was considered accessible by nearly all participants, especially those who reviewed the digital PDF version.

In some cases, particular features of the documents were seen as a strength to some, while the same feature was viewed as a weakness to others. This was sometimes due to the type of disability that a participant had (for example, some individuals with vision-related disabilities were fond of forms which included text in multiple columns, while those with a neurodiverse disability found this to be a weakness). In other cases, there may be some overlap between the strengths and weaknesses due to the particular documents that a participant was assigned (for example, some felt that one form had an appropriate amount of spacing between text, while they felt another form did not), due to the format they used for the accessibility review (for example, large font versus standard font), or due to the program in which they opened the document.

Some key strengths of this document included:

- Having a table of contents

- Clear section titling and sub-titling

- Effective use of bullets to "break up" large blocks of text

- Effective use of bolding key words

- Most of the document works well with screen readers

- Use of simple language rather than technical language or jargon

"I think there isn't overly complex language where someone filling out or reading this guide for the first time would have too much trouble. I think the language is fine." – male, 33, Ontario, very low or no vision, referring to guide 3B

The presentation of text in two columns received mixed reviews. Those who zoom into the document on their computer appreciated having all the text they need to read spread over just half the page, reducing their need to repeatedly scroll left and right. This preference was most often noted by those with a vision-related disability.

Some however prefer a single column of text, which will increase their likelihood of staying focused and could help with better overall page layout, which in turn enhances readability. This was typically mentioned by participants with a neurodiverse disability.

Despite the guide receiving some positive feedback, some weaknesses were also highlighted. The self-assessment questionnaire flow chart on page 7 attracted the most criticism. Some participants with a neurodiverse disability expressed some difficulty following the flow and logic of the diagram and considered it overwhelming and confusing. Even more problematic was the poor interaction with screen readers when it came to this flow chart. Participants suggested that a different approach, such as showing one step at a time, rather than the flow chart layout would be advisable for all those who struggled with this page.

That being said, the same flowchart presented in the guide can also be accessed in a more accessible version within the online HTML format. The HTML version allows the user to view and answer one question at a time. This option may alleviate some or all of the difficulties experienced by the participants who struggled with the flowchart wither due to poor interaction with screen reading technology, or due to general confusion when following the logic of the diagram. However, this alternative may not be useful to those who prefer hardcopies or do not consider themselves tech-savvy enough to navigate the guide online. The CRA may also need to make this option better known so that those who prefer the online questionnaire over the flowchart know it is available and also know where they can find it.

Additional feedback received concerning this document included the following:

- A few noted that the text sometimes overflowed from one page to the next, which they did not recommend.

- Additionally, in its standard format, some text was considered too dense.

- It was recommended that the table of contents should be in a single column and in larger font. It should also be interactive (allowing the user to click on a page number to take them directly to that page).

- A few participants felt that, for paper versions, when a website is mentioned, it may be helpful to provide alternate ways for users who don't have internet access to get the information.

- One participant suggested that telephone numbers should also be "active", allowing those using Skype or similar technology to call numbers directly from their computer.

Many were pleasantly surprised by the list of alternate formats on the second page of the document, including the means by which they could obtain them. None of the participants were aware of these options prior to this study.

Accessibility review of the forms

A total of 11 different CRA forms were presented across the interviews. Feedback was fairly consistent across the different forms, as well as across the different disability segments.

However, some participants had varying feedback depending on the format they selected. Specifically, participants who either received large print versions of the forms or were presented large print versions by the moderator via the Zoom share-screen feature were impressed with that format. They all indicated that this format would not only be more accessible for them, but for some, it would also enable them to complete forms more independently. There was strong interest in accessing fillable and saveable versions of the large print format.

- When discussing previous experiences with CRA forms and guides, many initially perceived these documents to be confusing and hard to understand or complete due to the technical language or "tax jargon" used. However, when it came to reviewing the documents, participants were satisfied with the way they were written and felt that themselves and others would be able to complete them without difficulties. If comments regarding technical language were raised, they tended to be for forms that were quite unrelated to the participant's tax situation.

"I actually found that this had more definitions and explanations than I'm used to with the CRA documents which was nice." – female, 43, British Columbia, person with a neurodiverse disability, referring to form 2C

"It's not full of like very specific and technical terms. It's very layman's terms, easy to understand, and very…it's not overcomplicated at all." – male, 19, Alberta, person with a neurodiverse disability, referring to form 2C

As with the accessibility review of the guide, participants also differed in their preferences for certain features of the forms. For example, when discussing the amount of "white space" in a form, some felt this was a strength while others felt it was a weakness. This was either due to their disability type , or may have been due to the different forms they received. For form 4A - at least one participant felt there was not enough space, while another participant commented that there was a good amount of white space in form 1C. Both of these participants had regular font.

Some of the key strengths of the various forms reviewed included:

- Including a "mini-guide" with the form (rather than an entirely separate document). Some preferred having this information at the beginning of the form rather than at the end. There was a sense that this would establish the relevance of the form up front, allowing the user to immediately know if they were using the correct form. It would also clear up any jargon they might encounter while completing the form.

Sections that are clearly delineated and separated one from the other by using boxes and large font section titles (for example, Form 1A).

- A clear indication of where the fields are located (by using colour shading).

- Featuring a line or leader dots connecting text to its related field.

- Check boxes/radio buttons were easy to spot and complete. For screen readers, it was recommended that they should be positioned vertically rather than horizontally.

- Hyperlinks to related documents should be provided in digital versions of documents.

- Bolding of key words.

- Drop-down menus worked quite well, with a few preferring a larger "arrow" indicating the field is a drop-down menu or perhaps positioning the arrow at the beginning of the field.

- Tabbing or arrows could effectively be used to navigate from one field to the next.

- Fields requiring specific formats (for example, a postal code) clearly informing screen readers the desired format.

- Clearly identifying how many digits to enter for postal code and social insurance numbers (for example, "six digits" or "nine digits").

- Information and definitions are provided in one column rather than in two.

Some of the key weaknesses of the various forms reviewed included:

- Some questions or fields are too close to each other

- Some text is too "clumped together" and should be spaced out more

- The font size of the text when typing or writing in a field is too small. In addition to other text fields, this issue was commonly mentioned when it came to filling out sequences of numbers such as a postal code or social insurance number. Some participants felt that these types of text fields could be improved by having separate boxes for each number or letter. This would also help avoid instances where the required format is unclear (such as when a date must be written day/month/year or when a postal code is required to be written as consecutive digits with no space in between).

"Let's say people want to write big like for me, because I'm doing it paper format. Like it just seems constricting" - female, 60, Ontario, physical disability, referring to form 2B

- Very large tables with multiple columns should be avoided

- Forms requiring many numbers and calculations should be spaced out and, in situations where some sort of calculation using a combination of numbers entered in boxes, those calculations should be automated.

  o For example, one participant felt the overall layout and calculations in form 2A were confusing and overwhelming and preferred the layout of form 1A.

- Digital documents referring a user to a related document (such as a guide), or to a related webpage should include hyperlinks to those documents or websites to help the user find the information they are looking for more efficiently.

  o It was also suggested that it would be ideal to include mention of related documents or webpages at the beginning of the document rather than the end. For example, in form 2C, there is a link to a related page on the CRA website near the end of the document, however, one felt that this would be more helpful if presented earlier.

Considerations

To improve the user experience, the moderator needed to remind several participants that it would be best to open fillable and saveable PDF files in Adobe. Despite these efforts, some participants could not complete a fillable and saveable PDF because of the software or application they were using. This research revealed that many participants will open these types of documents in their browser or in PDF "readers" other than in Adobe (such as "Foxit" or "Lumin") with varying degrees of success. For example, one participant was not able to fill out the postal code in form 4B using the program "Foxit".

Although the CRA website might indicate that the best user experience is with Adobe, not all form users obtain these forms directly from the site, and even if they do, they might not notice that recommendation or they might believe that if they are able to open a PDF in a given application, they should also be able to complete and save it. Not being able to do so, irrespective of the application, would be seen as an accessibility barrier by the end-user.

By the end of each interview, participants were impressed by the CRA's ability to provide forms and guides in alternate formats.

"What I like is the options that you can do the forms online, you can get it in a print, you can get it in a large print. So, that's great." – female, 51, Ontario, physical disability

As many were previously unaware that they could access forms and guides in alternate formats, they felt that this is something that should be better promoted/marketed by the CRA. When asked how they would go about accessing these types of files, the vast majority would do a search

on the CRA website or perhaps Google. Some also felt a part of the CRA home page or a part of the website reserved for forms and guides should be specifically dedicated to accessibility-related resources, tips and documents.

"It would have to be on the very front page and very clear that if you have any disabilities or vision problems, et cetera…I don't know what words you'd use but it can be, 'Click here'." – female, 55, Ontario, hearing and visual disability

There is a high level of expectation of being able to download their preferred format directly from the CRA website – needing to email or call the CRA to "order" a document seemed like an antiquated approach.

How the CRA compares to other government levels

Time permitting, participant were asked how the CRA's forms and guides compare to those from other government levels, such as provincial and municipal governments, in terms of accessibility. Participants did not access forms and guides from other levels of government too often. For the most part, participants felt that the CRA was a leader in this area, especially once they found out that forms and guides were available in alternate formats.

"Well, they definitely adapted… They're better than my municipality." Female, 46, Ontario, a physical disability, referring to documents 2C, 3C, 4C

Research methodology

Overview: The research methodology consisted of 44 depth interviews with individuals from across the country. Research was conducted between August 23 and October 4, 2022.

Quorus was responsible for coordinating all aspects of the research project including working with CRA in designing and translating the recruitment screener and the interview guide, coordinating all aspects of data collection logistics, including participant recruitment, providing forms and guides in the participant's preferred format, providing the interview platform, moderating all interviews and delivering required reports at the end of data collection. The research approach is outlined in greater detail below.

Target audience and sample frame

The target audience for this research study consisted of members of the general population, ages 18+, who identify as having one of the following:

- **Audience 1:** Very low or no vision who use a screen reader for online publications or use publications in alternate formats

- **Audience 2:** Hearing and visual disability who use assistive technology or other adaptations to be able to understand the guides and use the forms

- **Audience 3:** A physical disability who use assistive technology or other adaptations to be able to understand or navigate the guides and use the forms

- **Audience 4:** Persons with a neurodiverse disability who may struggle to read text without the aid of assistive technology or other adaptations. These include individuals indicating living with Aphasia (difficulty finding words, writing, or understanding language), Autism, Attention deficit disorder, a brain injury, Dementia, Developmental disabilities (down syndrome), Dyslexia, Intellectual loss, Learning disabilities, etc.

Regional representation was achieved, with interviews distributed fairly evenly across the following four regions: Atlantic Canada, Quebec, Ontario, and Western Canada. Interviews were conducted in both English and French.

On a best-effort basis, the research recruitment also aimed to include a good representation by age, gender, ethnicity, education, income, professional status, etc.

In addition to the general participant profiling criteria noted above, additional screening measures to ensure quality respondents include the following:

- No participant (nor anyone in their immediate family or household) was recruited who worked in related government departments/agencies, nor in advertising, marketing research, public relations, or the media (radio, television, newspaper, film/video production, etc.).

- No participant was recruited who had attended a qualitative research session within the past six months.

- No participant was recruited who had attended five or more qualitative research sessions in the past five years.

- No participant was recruited who had attended a qualitative research session on the same general topic as defined by the Researcher/Moderator in the past two years.

Description of data collection procedures

Data collection consisted of one-on-one telephone and online depth interviews. Each interview lasted approximately one hour.

For each target audience, Quorus aimed to complete 12 interviews, with the goal of achieving a total of 48 interviews. All interview participants were offered an honorarium of $250 after their session. In instances where an individual required a caregiver to assist with their participation, an additional incentive of $125 was provided.

Participants invited to participate in the interviews were recruited by telephone through random digit dialing of the general public, through social media outreach, through the use of a proprietary opt -in database and by contacting various organizations and groups directly involved with specific population segments targeted for this study.

Despite these efforts and the opportunity to conduct their interview via a range of accessible approaches (including the option to use an interpreter), the initial target of 48 interviews could not be achieved. The shortfall was exclusively among participants for Audience 2 (hearing and visual disability). Not only were individuals in this segment extremely difficult to find, but given their disabilities, it was particularly difficult to convince them to participate in research sponsored by the CRA. Many potential participants were very skeptical of the legitimacy of the study despite being able to verify its authenticity directly on the CRA website. Some from this segment also explained that all their tax matters are handled by someone else, which in turn limited the relevance and ability to provide feedback based on direct experience of form and guide accessibility for these individuals.

The recruitment of participants followed the screening, recruiting and privacy considerations as set out in the *Standards for the Conduct of Government of Canada Public Opinion Research– Qualitative Research.* Furthermore, recruitment respected the following requirements:

- All recruitment was conducted in the participant's official language of choice, English and French, as appropriate.

- Upon request, participants were informed on how they can access the research findings.

- Upon request, participants were provided Quorus' privacy policy.

- Recruitment confirmed each participant had the ability to speak, understand, read and write in the language in which the session was to be conducted.

- Participants were informed of their rights under the *Privacy* and *Access to Information Acts* and ensure that those rights were protected throughout the research process. This included: informing participants of the purpose of the research, identifying both the sponsoring department or agency and research supplier, informing participants that the study will be made available to the public in 6 months after field completion through Library and Archives Canada, and informing participants that their participation in the study is voluntary and the information provided will be administered according to the requirements of the *Privacy Act*.

At the recruitment stage and at the beginning of each interview, participants were informed that the research was being conducted for the Government of Canada and the CRA. Participants were informed of the audio/video recording of their session and of the presence of CRA observers. Quorus ensured that prior consent was obtained at the recruitment stage and before participants began their interview session.

During the screening process, if a participant explained that they required a caregiver, family member or friend to assist them with participating in the interview, they were informed that they could have this person attend the interview with them. An additional incentive of $125 was offered for these instances.

All sessions were conducted during regular business hours or during evenings (whatever suited the respondent's availability and preferences). Participants were presented with the option of completing the interview either by telephone, or online via the web-platform, Zoom. For participants who requested the interview to be conducted online, the research team used the Zoom platform to host and record the session (through microphones and webcams connected to the moderator and the participant's electronic devices, such as their laptop, tablet or smartphone) enabling client remote viewing. For telephone interviews, an audio recording was captured using the moderator's smartphone.

In total, twelve different CRA documents (one guide and eleven forms) were selected for review by the CRA client team. Each participant was provided three documents ahead of their interview in their preferred format. The distribution of documents across the list of participants can be found in Tables 3 through Table 6.

Participants chose between having the documents sent to them by mail or email. Additionally, those who requested for the documents to be mailed for them could choose between regular print, braille, large print, or audio format.

Prior to their session, measures were taken to ensure that the participants did not experience any barrier to participation.

The full list of documents tested in the study is presented in the following table.

Table 1: List of documents included in the accessibility testing

Product number	Title	Website Link	Type
AUT-01 E	Authorize a Representative for Access by Phone and Mail	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/aut-01.html	Form (1A)
T776 E	Statement of Real Estate Rentals	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t776.html	Form (1B)
T183 CORP E	Information Return for Corporations Filing Electronically	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t183corp.html	Form (1C)
5000-S11 E	Schedule 11, Federal Tuition, Education, and Textbook Amounts and Canada Training Credit (for all except QC and non-residents)	https://www.canada.ca/en/revenue-agency/services/forms-publications/tax-packages-years/general-income-tax-benefit-package/5000-s11.html	Returns and Related Schedules, Worksheets, and Slips (2A)
T1032 E	Joint Election to Split Pension Income	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1032.html	Form (2B)

Product number	Title	Website Link	Type
T1-M E	Moving Expenses Deduction	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1-m.html	Form (2C)
T2201 E	Disability Tax Credit Certificate	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t2201.html	Form (3A)
P102 E	Support Payments	https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p102.html	Guide (3B)
T929 E	Disability Supports Deduction	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t929.html	Form (3C)
T1036 E	Home Buyers' Plan (HBP) Request to Withdraw Funds from an RRSP	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1036.html	Form (4A)
RC96 E	Lifelong Learning Plan (LLP) Request to Withdraw Funds from an RRSP	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc96.html	Form (4B)
CPT30 E	Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election	https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/cpt30.html	Form (4C)

A total of 44 one-on-one depth interviews were conducted with participants across Canada. Among the 44 completed interviews, 9 were in French and the remaining 35 were in English.

The participant breakdown for each target audience is detailed in the table below:

Table 2: Participant breakdown for the target audiences

Target audience	Number of interviews
Audience 1: Very low or no vision	12
Audience 2: Hearing and visual disability	8
Audience 3: A physical disability	12
Audience 4: Persons with a neurodiverse disability	12
TOTAL:	**44**

Table 3: Details for audience 1 interviews

Date	Region	Interview language	Documents Reviewed
August 23, 2022	New Brunswick	English	1A, 2A, 3A
August 25, 2022	Quebec	French	3B, 4B, 1C
August 25, 2022	Ontario	English	2C, 3C, 4C
August 26, 2022	Alberta	English	1A, 2A, 3A
August 31, 2022	Ontario	English	2C, 3C, 4C
September 2, 2022	New Brunswick	English	3B, 4B, 1C
September 6, 2022	Quebec	French	1A, 2A, 3A
September 7, 2022	New Brunswick	English	4A, 1B, 2B
September 7, 2022	Ontario	English	4A, 1B, 2B
September 9, 2022	Alberta	English	3B, 4B, 1C
September 14, 2022	Quebec	French	1A, 2A, 3A
September 14, 2022	Alberta	English	2C, 3C, 4C

Table 4: Details for audience 2 interviews

Date	Region	Interview language	Documents Reviewed
August 26, 2022	Nova Scotia	English	4A, 1B, 2B
August 26, 2022	Ontario	English	1A, 2A, 3A
August 31, 2022	British Columbia	English	3B, 4B, 1C
September 6, 2022	New Brunswick	English	2C, 3C, 4C
September 7, 2022	Ontario	English	1A, 2A, 3A
September 7, 2022	British Columbia	English	4A, 1B, 2B
September 14, 2022	Ontario	English	3B, 4B, 1C
September 23, 2022	Ontario	English	1A, 2A, 3A

Table 5: Details for audience 3 interviews

Date	Region	Interview language	Documents Reviewed
August 22, 2022	Ontario	English	1A, 2A, 3A
August 22, 2022	Quebec	French	4A, 1B, 2B
August 29, 2022	New Brunswick	English	1A, 2A, 3A
August 30, 2022	Alberta	English	4A, 1B, 2B
September 1, 2022	New Brunswick	English	3B, 4B, 1C
September 2, 2022	Quebec	French	3B, 4B, 1C
September 8, 2022	Ontario	English	2C, 3C, 4C
September 12, 2022	Nova Scotia	English	1A, 2A, 3A
September 13, 2022	Ontario	English	2C, 3C, 4C
September 16, 2022	British Columbia	English	3B, 4B, 1C
September 29, 2022	Ontario	English	4A, 1B, 2B
October 4, 2022	Quebec	French	2C, 3C, 4C

Table 6: Details for audience 4 interviews

Date	Region	Interview language	
August 23, 2022	Ontario	English	1A, 2A, 3A
August 25, 2022	Manitoba	English	4A, 1B, 2B
August 25, 2022	Quebec	French	4A, 1B, 2B
August 29, 2022	British Columbia	English	2C, 3C, 4C
August 29, 2022	Quebec	French	4A, 1B, 2B
August 29, 2022	Ontario	English	3B, 4B, 1C
August 30, 2022	Newfoundland	English	3B, 4B, 1C
September 1, 2022	Quebec	French	1A, 2A, 3A
September 1, 2022	Alberta	English	2C, 3C, 4C
September 9, 2022	Alberta	English	2C, 3C, 4C
September 12, 2022	Nova Scotia	English	1A, 2A, 3A
September 15	New Brunswick	English	3B, 4B, 1C

Qualitative research disclaimer

Qualitative research seeks to develop insight and direction rather than quantitatively projectable measures. The purpose is not to generate "statistics" but to hear the full range of opinions on a topic, understand the language participants use, gauge degrees of passion and engagement and to leverage the power of the group to inspire ideas. Participants are encouraged to voice their opinions, irrespective of whether or not that view is shared by others.

Due to the sample size, the special recruitment methods used, and the study objectives themselves, it is clearly understood that the work under discussion is exploratory in nature. The findings are not, nor were they intended to be, projectable to a larger population.

Specifically, it is inappropriate to suggest or to infer that few (or many) real world users would behave in one way simply because few (or many) participants behaved in this way during the sessions. This kind of projection is strictly the prerogative of quantitative research.

Appendices

Recruitment screener

Specifications

- 48 one-on-one interviews with persons with disabilities (PWD)

- The target audience will consist of members of the general population, ages 18+, who identify as having one of the following:

  - <u>Audience 1</u>: Very low or no vision who use a screen reader for online publications or use publications in alternate formats

  - <u>Audience 2</u>: Hearing and visual disability who use assistive technology or other adaptations to be able to understand the guides and use the forms

  - <u>Audience 3</u>: A physical disability who use assistive technology or other adaptations to be able to understand or navigate the guides and use the forms

  - <u>Audience 4</u>: Persons with a neurodiverse disability that may struggle to read text without the aid of assistive technology or other adaptations, for example, ADHD, Dyslexia

- Interviews to be conducted in 4 regions across Canada (~12 interviews per region): Atlantic Canada, Ontario, Western Canada (including Territories), Quebec (French), with an equal distribution of interviews across the four target audiences in each region.

Region	# of interviews	Language	Dates
Atlantic Canada	12	English	TBD
Ontario	12	English	TBD
Western Canada	12	English	TBD
Quebec	12	French	TBD
Total:	48	-	-

- Interviews will last up to 60 minutes in length.

- Participants to be paid $250 (in instances where an individual requires a caregiver to assist with their participation, an additional incentive of $125 will be provided).

- Efforts will be made to recruit a good representation of age, gender, ethnicity, education, income, professional status, etc.

- Interview timeframe: Aim to complete 80-90% of interviews between August 22 to September 11.

Questionnaire for telephone recruiting

A. Introduction

Hello/ Bonjour, my name is [**NAME**]. I am calling from Quorus Consulting Group, a national public opinion research company. We're conducting a research study on behalf of the Government of Canada with people in your area. Would you prefer to continue in English or French? / Préférez-vous continuer en anglais ou en français?

As I was saying – we are conducting research on behalf of the Government of Canada to get a better understanding of the service experience of people with different types of disabilities or medical conditions when they access various forms and guides.

Participation is completely voluntary and your decision to participate or not will not affect any relationship you may have with the Government of Canada. We are interested in your opinions and your experiences. No attempt will be made to sell you anything and at no point will you be asked to share personal information. We are not asking you to participate right now – at this stage we are simply reaching out to invite Canadians to participate in interviews scheduled from August to September. People who take part will receive a cash gift to thank them for their time. All your opinions will remain anonymous and confidential and will be used for research purposes only in accordance with laws designed to protect your privacy.

*IF AN INDIVIDUAL QUESTIONS THE VALIDITY OF THE RESEARCH, INVITE HIM/HER TO CALL/EMAIL OR GO ONLINE:

1. INSTRUCT THEM TO CALL OR EMAIL KRISTA HOMES AT KRISTA.HOLMES@CRA-ARC.GC.CA OR 343-551-6112.

2. TO VERIFY IT IS A GOVERNMENT OF CANADA PROJECT, THEY CAN SEARCH THE FOLLOWING WEBSITE TO SEE LIST OF CURRENT PUBLIC OPINION RESEARCH PROJECTS – INCLUDING THIS ONE: "ACCESSIBILITY TESTING OF CRA'S FORMS & GUIDES" EN - http://canada.ca/por-cra FR - http://canada.ca/arc-por

**IF ASKED, SAY: The information collected through the research is subject to the provisions of the Privacy Act, legislation of the Government of Canada, and to the provisions of relevant provincial privacy legislation. In addition to protecting your personal information, the Privacy Act gives you the right to request access to and correction of your personal information. You also have the right to file a complaint with the Privacy Commissioner of Canada if you think your personal information has been handled improperly.

1. **EXPLAIN INTERVIEWS.** We will be conducting a series of 1-on-1 interviews, by telephone or online, all of them randomly recruited just like you. The discussion will last no more than 60 minutes and can be scheduled at a time convenient for you. Participants in the interviews will receive an honorarium of $250 for their time. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

Yes	1	
No	2	**ASK IF ANYONE ELSE IN THE HOUSEHOLD MIGHT BE INTERESTED IF NOT, THANK/ DISCONTINUE**

B. Qualification

2. Do you or does anyone in your immediate family or household work in any of the following areas? **[READ LIST]**

	Yes	No
a) A marketing research firm	1	2
b) A magazine or newspaper, online or print	1	2
c) A radio or television station	1	2
d) A public relations company	1	2
e) An advertising agency or graphic design firm	1	2
f) An online media company or as a blog writer	1	2
g) The government, whether federal, provincial or municipal	1	2
h) A tax preparation company	1	2
i) Accounting	1	2

IF "YES" TO ANY OF THE ABOVE, THANK AND TERMINATE

3. Through this research, the Canada Revenue Agency wants to get a better understanding of the service experience of people with different types of disabilities or medical conditions when they access various forms and guides. Do you have any of the following…

	Yes	No
a) A physical disability which may make it difficult for you to read text or complete forms without assistance – [**READ AS NEEDED:** This may include mobility, flexibility and dexterity and (prolonged) pain issues, such as (but not limited to) the following: Absent limb/reduced limb function, Arthritis, osteoarthritis,	1	2

	rheumatoid arthritis, Cerebral palsy, Epilepsy, Multiple Sclerosis (MS), Muscular Dystrophy (MD), Motor Neurone Disease (MND), Spinal cord injury, Paraplegia]		
b)	A seeing disability – [**READ AS NEEDED**: also known as visual impairment, it affects a person's ability to see - even when wearing glasses or contact lenses]	1	2
c)	A hearing disability – [**READ AS NEEDED**: also known as deaf or hard of hearing, it affects a person's ability to hear - even when choosing to use devices like hearing aids or cochlear implants]	1	2
d)	A cognitive disability or neurodiversity which may make it difficult for you to read text or complete forms without assistance – [**READ AS NEEDED**: This may include learning, developmental, memory or mental health-related disabilities, such as (but not limited to) the following: Aphasia (difficulty finding words, writing, or understanding language), Autism, Attention deficit disorder, Brain injury, Dementia, Developmental (down syndrome), Dyslexia, Intellectual loss, Learning disabilities]	1	2
e)	Do you have any other disabilities or medical reasons which may make it difficult for you to read text or complete forms without assistance: [**READ AS NEEDED:** This may include injuries, cancer, a concussion, mental health, etc.]	1	2

IF "NO" TO ALL, THANK AND TERMINATE

IF ASKED WHY THEY ARE BEING ASKED ABOUT THEIR MEDICAL CONDITION OR DISABILITY, SAY: Through this research, the Canada Revenue Agency wants to get a better understanding of the service experience of people with different types of disabilities or medical conditions when they access various forms and guides. Your feedback will help support the development of better accessible products.

RECRUIT THOSE WITH A DISABILITY OR MEDICAL CONDITION IN THE BELOW CATEGORIES.

- **Seeing [Potentially qualifies for audience 1 or 2]**
- **Hearing [potentially qualifies for audience 2]**
- **Physical [potentially qualifies for audience 3]**
- **Cognitive [potentially qualifies for audience 4]**
- **Other medical reason [potentially qualifies for audience 3 or 4 – consult your supervisor if you are not sure]**

4. Have you ever requested a Canada Revenue Agency form or guide in any of the following alternate formats for your own personal use?

Digital audio (MP3) – Content is put onto a digital storage media and can be listened to as an audio file	1
Electronic text (Etext) – Content is put onto a digital storage media and can be read to you with screen reading software.	2
Braille – Content is printed on paper with raised dots.	3
Large print – Content is printed in large text (18-point type)	4
None of the above	9

5. In order to use or complete a Canada Revenue Agency form or guide on a computer or in hardcopy format, would you require any of the following for assistance...?

	Yes	No
a) A screen reader	1	2
b) Voice recognition software	1	2
c) A hearing aid	1	2
d) Adapted equipment such as an adapted mouse, joystick, keyboard or other type of equipment adapted to your disability which would help you navigate websites, complete online forms, etc.	1	2
e) A cognitive aid [**READ AS NEEDED**: This may include computer or electrical assistive devices, to help people with memory, attention, or other challenges in their thinking skills]	1	2
f) Assistance from a caregiver	1	2
g) Assistance from a family member or friend	1	2
h) Other adaptation, assistive device or technology (please specify _____)	1	2

IF "NO" TO ALL, THANK AND TERMINATE

6. The next few questions will ensure that we get a good mix and variety of people in terms of age, gender, so on and so forth. What is your gender identity? [If you do not feel comfortable disclosing, you do not need to do so] **[DO NOT READ LIST]**

Male	1
Female	2
Non-binary	3
Other gender identity – please describe: _____	4
Prefer not to say	9

7. We are looking to include people of various ages in this study. May I have your age please?
RECORD AGE: _____

8. Do you currently live in… **[READ LIST]**

A city or metropolitan area with a population of at least 100,000	1
A city with a population of 30,000 to just under 100,000	2
A city or town with a population of 10,000 to just under 30,000	3
A town or rural area with a population of less than 10,000	4

9. In which city/town/village and in which province/territory do you currently reside in?

RECORD: _____

10. We want to make sure we speak to a diversity of people. Do you identify as any of the following?

An Indigenous person (First Nations, Inuit or Métis)	1
A member of an ethnocultural or a visible minority group other than an Indigenous person [**IF NEEDED:** Ethnocultural means you identify as a member of a particular ethnic group]	2
None of the above	3

11. [ASK ONLY IF Q10 = 2] What is your ethnic background? **RECORD ETHNICITY:** _____

12. What is your current employment status?

Working full-time	1
Working part-time	2
Self-employed	3
Retired	4
Currently not working	5
Student	6
Other	7
Prefer not to say	8

<div align="center">**RECRUIT A MIX**</div>

13. What was your approximate household income before tax for 2021? Was it…**[READ LIST]**

Under $20,000	1
Between $20,000 and just under $60,000	2
Between $60,000 and just under $100,000	3
Over $100,000	4
Prefer not to say	9

<div align="center">**RECRUIT A MIX**</div>

14. Could you please tell me what is the highest level of education that you have attained?

Some high school only	1
Completed high school	2
Some college/university	3
Completed college/university	4
Prefer not to say	5

<div align="center">**RECRUIT A MIX**</div>

15. For this study, we are inviting Canadians to an interview to share their experiences and opinions. The format is a one-on-one interview which can be conducted either by telephone or online using an online application called Zoom. The interview would be led by a Quorus research professional. The session would last 1 hour, and participants would receive $250 for their time and effort. Would you be able to participate in this type of interview?

IF NEEDED: If you would typically need the help or support of someone else for this type of activity, they are welcomed to join you. An additional incentive of $125 would be offered.

Yes	1
No	2

16. Would you prefer doing this type of interview over the telephone or would you prefer using an online video conference platform like Zoom?

Telephone	1
Web-based	2

17. Do you require any other accommodations or assistance in order to participate in your interview? Please note that you will be asked to read text or write out answers during the discussion.

Yes – please specify: _____	1
No	2
Don't know/Prefer not to say	9

C. INVITATION TO PARTICIPATE

18. I would like to invite you to participate in a one-on-one interview with a researcher from the national public opinion research firm, Quorus Consulting. The session will be audio-recorded but your participation will be confidential. We have openings on the following dates and times [**PROVIDE OPTIONS AND SELECT ONE OPTION**]. It will last 60 minutes, and you will receive $250 to thank you for your time.

Would you still be interested and available to take part in this study?

Yes	1	
No	2	**THANK & TERMINATE**

19. The interview will involve sharing with you three CRA forms or guides so that during the interview, you can let the researcher know which aspects of those forms and guides meet your accessibility needs and which ones do not. There will be no need for you to complete the entire forms or read the entire guides ahead of time. As well, you can use fictitious information when completing the forms. Given your usual approach to CRA forms and guides, would you prefer we email these to you or would you prefer hardcopies. We recommend you select the approach you would prefer to use under normal circumstances.

Email	1
Mail	2

20. **[ASK IF "MAIL" SELECTED IN Q19]** Materials are available in the following formats: regular print, in Braille, in large print or in audio format. If you prefer an audio format, we can either email you an audio file or we can mail you a CD. Which format would you prefer we send you?

      Regular print   1
      Braille   2
      Large print   3
      Audio format - email   4
      Audio format – CD   5

21. The interview will be recorded. These recordings are used to help with analyzing the findings and writing the report. The results from the interviews will be grouped together in the research report, which means that individuals will not be identified in anyway. Is this acceptable?

Yes	1	
No	2	**THANK & TERMINATE**

22. Individuals from the Canada Revenue Agency (CRA) and/ or the Government of Canada involved in this research project may be observing the session. They will not take part in the discussion, and they will not know your full name. Is this acceptable?

Yes	1	
No	2	**THANK & TERMINATE**

23. Thank you. Just to make sure, your interview will take place on **[DAY OF WEEK]**, **[DATE]**, at **[TIME]** and it will last 60 minutes. Following your participation, you will receive $250 to thank you for your time. You will need to be in a place that is quiet and free of distractions for the duration of the interview. This includes ensuring to the extent possible, you are able to be on your own, without pets, children or other people nearby, and in a room in your home or office that is as quiet as possible. You will not be able to take part in the interview from an outdoor area, a vehicle, or a public place, as these locations are too noisy. Are you interested and available to attend?

Yes	1	
No	2	**THANK & TERMINATE**

As we are only inviting a small number of people to this research study, your participation is very important to us. If for some reason you are unable to participate or you have technical issues preventing your participation, please call so that we may either help you, or get someone to replace you – you cannot choose your own replacement if you cannot attend. You can reach us at **[INSERT NUMBER]** at our office. Please ask for **[INSERT NAME]**.

So that we can contact you to remind you about your interview or in case there are any changes, can you please confirm your name and contact information for me? **[READ INFO AND CHANGE AS NECESSARY.]**

[IF PARTICIPANT HAS REQUESTED HARDCOPIES OF MATERIALS] We will also need your mailing address in order to send you the hardcopy materials prior to your interview.

First name _____

Last name _____

Email (OPTIONAL) _____

Day time phone number _____

Night time phone number _____

Mailing address _____

_____

Thank you!

If the respondent refuses to give his/ her first or last name or phone number please assure them that this information will be kept strictly confidential in accordance with the privacy law and that it is used strictly to contact them to confirm their attendance and to inform them of any changes to the interview. If they still refuse THANK & TERMINATE.

Moderation guide

Introduction to procedures (5 minutes)

BEFORE STARTING THE INTERVIEW, THE MODERATOR WILL CONFIRM THE FOLLOWING WITH THE PARTICIPANT:

- Can you please confirm you received the three documents we emailed/mailed you for this study? **[IF NOT, THE INTERVIEW WILL BE RESCHEDULED]**

- Our intention is that this discussion should be barrier-free. When we invited you to this discussion, we worked to ensure that you could participate. Are you experiencing a barrier to participation? **[IF YES, QUORUS STAFF WILL COORDINATE WITH THE PARTICIPANT OR ANY EXTERNAL SUPPORT/SERVICE PROVIDER TO RESOLVE THE BARRIER AND RESCHEDULE OR CHANGE DATA COLLECTION MODES AS NEEDED]**

Thank you for joining this interview!

◉ Introduce moderator/firm and welcome participant to the interview.

  o Thanks for attending.

  o My name is [INSERT MODERATOR NAME], and I work with Quorus Consulting. We are conducting research on behalf of the Canada Revenue Agency, or the CRA.

  o Today we will be talking about your experiences with CRA forms and guides. We will also be conducting some accessibility testing of a few CRA forms and guides to better understand if there are any barriers to accessibility.

  o The discussion will last approximately 60 minutes.

  o If you have a cell phone or other electronic device, please turn it off.

◉ Describe interview format.

  o My job is to facilitate the discussion, keeping us on topic and on time.

  o Your job is to offer your opinions on the topics I'll be presenting to you tonight/today.

  o Your honest opinion is valued. There are no right or wrong answers. This is not a knowledge test.

  o **[IF NEEDED]** To participate in this interview, please ensure your webcam and microphone are on and that you can hear me clearly.

- ◉ Explanations.
    - o Please note that anything you say during this interview will be held in the strictest confidence. We do not attribute comments to specific people. Our report summarizes the findings from the interviews but does not mention anyone by name. Please do not provide any identifiable information about yourself.
    - o The final report for this interview, and others, can be accessed through the Library of Parliament or Library and Archives Canada's website once it's posted.
    - o Your responses will in no way affect your dealings with the Government of Canada or the CRA.
    - o The interview is being audio-video recorded for report writing purposes / verify feedback.
    - o Individuals from the Canada Revenue Agency directly involved in this project are observing this session and this is only so they can hear the comments first-hand. They know only see your first name.
- ◉ Please note that I am not an employee of the Government of Canada and may be unable to answer questions about what we will be discussing. If questions come up throughout the group, we will try to get answers for you before we wrap up the session. Any questions?

INTRODUCTION: Please tell me your name and a little bit about yourself, such as where you live, who lives with you, what you do for a living, etc. and since this research is all about accessibility, briefly describe the disabilities or medical conditions you have to the extent you feel comfortable sharing.

Past experiences with CRA forms and guides (20 minutes)

Our discussion today will only focus on CRA forms and guides, so we stay focused on the key research objectives. Generally speaking, the most common types of CRA "forms" are what you would need to fill out to apply for certain types of benefits or tax credits. Forms are also used when completing a tax return. CRA "guides" provide information, definitions and explanations to help those who are filling out CRA forms.

We will be talking about your experiences completing CRA forms and guides.

1. Overall, what has been your experience using CRA guides and CRA forms?

2. **Let's focus now on CRA guides.** Have you used CRA guides in the past to help you when completing a form or a tax return?
   o **IF YES:** When using CRA guides specifically, which format do you usually use?
   o **IF NO:**

   ▪ Was your decision not to use CRA guides in the past related in any way to accessibility barriers? If so, please explain.

   ▪ If you were to use a CRA guide to help you complete a form, which format would you use? **[THEN SKIP TO Q3]**

   AS NEEDED: Is it….

   ▪ …Online?

   ▪ …Paper?

   ▪ …An alternative format?

   o Is that your preferred format for that type of document/task?

   ▪ **IF NO:**

   • What would you prefer using?

   • Why would you prefer that format?

   • Is there a reason you haven't accessed that format when using CRA guides?

- **IF YES:**

  - Why do you prefer that format?

- When using a CRA guide, do you usually do the navigation entirely on your own, including using assistive technology, or do you typically have someone help you?

  - **IF USES ASSISTIVE TECHNOLOGY:** Please describe the specific assistive technologies or any other adaptation you need to access CRA guides.

  - **IF SOMEONE HELPS:**

    - Do those who help you use assistive technology on your behalf? If so, what do they use?

    - What are the main reasons why someone needs to help you when you have used CRA guides? In what ways would those guides need to change so you could use them on your own?

- How does your condition or disability affect how you find the information you need in a CRA guide?

- In the past, have you faced barriers while trying to find information in a CRA guide?

  - What steps did you take to try to work through this barrier?

  - How could CRA guides be improved to help you **find information** more easily?

3. **Let's focus now on CRA forms.** In recent memory, have you filled out or tried to fill out a CRA form?
   - **IF YES:** Which format do you usually find yourself using?
   - **IF NO:**

     - Was your decision not to fill out any CRA forms in the recent past related in any way to accessibility barriers? If so, please explain.

     - If you were to complete a CRA form, which format would you use? **[THEN SKIP TO NEXT SECTION]**

     AS NEEDED: Is it….

     - …Online?

     - …Paper?

- ▪ ...An alternative format?

- o Is that your preferred format for that type of document/task?
  - ▪ **IF NO:**
    - What would you prefer using?
    - Why would you prefer that format?
    - Why have you not accessed that format when using CRA forms?
  - ▪ **IF YES:**
    - Why do you prefer that format?
- o When using a CRA form, do you usually navigate and fill out the form entirely on your own, including using assistive technology, or do you typically have someone help you?
  - ▪ **IF USES ASSISTIVE TECHNOLOGY:** Please describe the specific assistive technologies or any other adaptation you need to complete CRA forms.
  - ▪ **IF SOMEONE HELPS:**
    - Do those who help you use assistive technology on your behalf? If so, what do they use?
    - What are the main reasons why someone needs to help you when you have used CRA forms? In what ways would those forms need to change so you could complete them on your own?

- o How does your condition or disability affect how you **find the information you need** in a CRA form?
- o In the past, have you faced barriers while trying to **find information** in a CRA form?
  - ▪ What steps did you take to try to work through this barrier?
  - ▪ How could CRA forms be improved to help you **find information** more easily?

- o How does your condition or disability affect how you **complete and submit the required information on a form**?

- o In the past, have you faced barriers while trying to **complete and submit a CRA form**?
    - ▪ What steps did you take to try to work through this barrier?
        - • **IF NEEDED:** To make it more accessible for you to read and complete a form, did you adjust your computer hardware/software or use assistive devices/technology?
    - ▪ How could CRA forms be improved when it comes to completing and submitting the form more easily?

Accessibility review of CRA forms and guides (35 minutes)

[SET UP]

Let's now shift gears to review a few CRA forms and guides so we can discuss whether they meet your accessibility requirements.

You will recall that you were sent some forms and guides prior to this interview.

[MODERATOR TO INTRODUCE FIRST FORM/GUIDE]
Let's start with the form/guide titled [INSERT DOCUMENT TITLE].

- • **FOR GUIDES:** I'd like you to take a few minutes to review the guide as you usually would. Even though this guide is probably related to a topic that does not apply to you personally, that is not relevant for this exercise. Imagine the topic is relevant and take a few minutes to scan the first few pages.

- • **FOR FORMS:** I'd like you to take a few minutes to go review and fill out a few sections of this form as you usually would. Even though this form is probably related to a topic that does not apply to you personally, that is not relevant for this exercise. Imagine the topic is relevant and take a few minutes to review and fill out a few sections. The information you enter should be entirely fictitious – what matters to me is not what you enter in the form but whether you can use the form.

1. What are your overall thoughts on the accessibility of this form/guide?

    • How accessible was this form/guide in terms of…?

FOR GUIDES	FOR FORMS
• …formatting (fonts, font sizes, text fit in page width)?	• …formatting (fonts, font sizes, text fit in page width)?
• …layout design (tables, columns, lines)?	• …layout design (tables, columns, lines)?
• …understanding the text (lack of clarity, inconsistent terminology, overly technical language, complex phrasing and crowding of too much information)?	• …understanding the text (lack of clarity, inconsistent terminology, overly technical language, complex phrasing and crowding of too much information)?
• **[FOR VISUALLY IMPAIRED]** …effectiveness of it's screen reader text (did their software work, was the text helpful)?	• **[FOR VISUALLY IMPAIRED]** …effectiveness of it's screen reader text (did their software work, was the text helpful)?
	• …item functionality (textboxes, radio buttons, list boxes, drop down menu, fillable fields)?
	• …navigation (tabbing order, knowing where to go next, going from question to question, going from one part of the form to another)?

2. Did you encounter any other barriers accessing the form/guide?

    • How could the form/guide be improved to minimize or eliminate these barriers?

    • Would those improvements enable you to use the form/guide on your own? If not, what would it take to achieve that goal?

3. Were there any strengths of the form/guide in terms of accessibility?

4. What assistive technology/devices or adaptations did you use to navigate this guide / complete this form?

[REPEAT QUESTIONS WITH FOR ALL FORMS/GUIDES]

Wrap-up (2 minutes)

1. In terms of overall accessibility, how do CRA guides and forms compare to similar types of documents you use from other organizations or perhaps from your provincial/territorial or municipal government?
   - o **AS NEEDED:** What particular barriers to accessibility are present in CRA forms and guides that are not present in similar types of documents you use from other organizations or government departments and agencies?

2. That concludes the interview. Before we wrap up, do you have any final comments or feedback about additional barriers you have faced in your past experiences with the CRA or your tax and benefit affairs you would like to share with the CRA?

Thanks again! The team that invited you to participate in this session will contact you regarding how you can receive the incentive we promised you.

Thank you – have a nice evening!