

**Carl Woock**

**From:** Matthew P. Schaefer [MSchaefer@brannlaw.com]  
**Sent:** Tuesday, May 11, 2010 3:11 PM  
**To:** Thomas Adler; Nelson Whipple  
**Cc:** George S. Isaacson  
**Subject:** Draft survey questions  
**Attachments:** 20100511 Draft Survey Questions - v1.docx; 20100511 Draft survey questions - v2.docx; image001.png

Tom and Nelson:

I attach two versions of draft survey questions we offer for your consideration in putting together the questionnaire to Colorado consumers regarding the new notice and reporting law affecting out-of-state retailers. The first draft version is slightly longer, and contains a statement of the required content of the transactional notice retailers must provide to Colorado consumers. The second draft version, offered for discussion purposes, omits reference to the content of the notice in order to focus the inquiry directly on the requirement that the retailer provide the purchaser's information to the Department of Revenue.

As we discussed last week, we look to your expertise in survey design to incorporate or convert these questions into a questionnaire that will be consistent with sound survey methodology and satisfy the basic objectives reflected in these draft questions. In light of our aggressive schedule, let us know what you would propose as the next step in the process. We will plan to send you a proposed engagement letter in the next day or two.

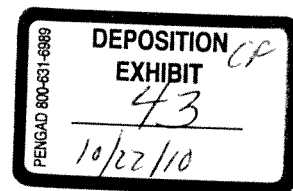
Thanks.

Matt

**Matthew P. Schaefer | BRANN & ISAACSON**

207.786.3566 | [mschaefer@brannlaw.com](mailto:mschaefer@brannlaw.com)

Dockets.Justia.com



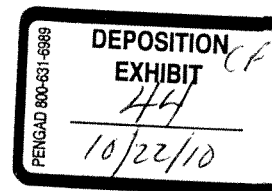
### DMA/Colorado: Possible Survey Questions

*(Version 1 - For Discussion)*

- Have you purchased goods or services from an Internet or catalog retailer at any time within the past 12 months?
- Do you anticipate that you will purchase goods or services from an Internet or catalog retailer at any time within the next 12 months?
- A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado purchaser who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:

- The retailer does not collect Colorado sales tax.
  - Your purchase is not exempt from Colorado sales or use tax merely because it is made over the Internet or by other remote means.
  - The State of Colorado requires that a Colorado purchaser must file a use tax return at the end of the year reporting all of the taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.
  - The retailer will send you an end-of-year summary of all of your purchases in order to assist you in filing your use tax return.
  - The retailer is required by law to provide the Colorado Department of Revenue with an annual report of the total dollar amount of all of your Colorado purchases at the end of the year.
- 
- Do you consider it an invasion of your privacy if Internet or catalog retailers from whom you make purchases are required to give your name, address and total amount of purchases at the end of the year to the Colorado Department of Revenue? [Yes or No]
  - Are you less likely to make a purchase from an Internet or catalog retailer that is required to give your name, address and total amount of purchases at the end of the year to the Colorado Department of Revenue? [Yes or No]
  - Are you more likely to purchase a comparable product from a Colorado retailer that is **not** required to give your name, address and total amount of purchases at the end of the year to the Colorado Department of Revenue? [Yes or No]



DMA/Colorado: Possible Survey Questions

*(Version 2 - For Discussion)*

- Do you anticipate that you will purchase goods or services from an Internet or catalog retailer at any time within the next 12 months?

A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado purchaser that made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

1. Do you consider it an invasion of your privacy for Internet or catalog retailers from whom you make purchases to give your name, address and total amount of purchases at the end of the year to the Colorado Department of Revenue? [Yes or No]
2. Are you less likely to make a purchase from an Internet or catalog retailer who notifies you that it will give your name, address and total amount of purchases at the end of the year to the Colorado Department of Revenue? [Yes or No]
3. Are you more likely to purchase a comparable product from a Colorado retailer that is **not** required to give your name, address and total amount of purchases at the end of the year to the Colorado Department of Revenue? [Yes or No]

DEPOSITION  
EXHIBIT *CF*  
47  
10/22/10  
PENGAD 800-631-6989

**Carl Woock**

**From:** Matthew P. Schaefer [MSchaefer@brannlaw.com]  
**Sent:** Thursday, May 13, 2010 2:45 PM  
**To:** Thomas Adler; Nelson Whipple  
**Cc:** George S. Isaacson  
**Subject:** DRAFT engagement letter  
**Attachments:** 20100512 RSG Engagement Letter.doc; image001.png

Tom:

We are comfortable going with the Knowledge Networks sample you describe and have cleared the additional expense with the DMA.

I attach for your review a draft engagement letter that I put together Redacted - Reference to Unrelated Matter

For the budget, I drew on your prior estimate of the fees for the online approach, building in an additional \$2,000 – \$5000 for the sample. I left bracketed a couple of items (pilot size and fees) for you to adjust, if need be. I took the liberty of presenting the letter on RSG letterhead since that was the format of our earlier engagement letters.

Thanks,

Matt

**Matthew P. Schaefer | BRANN & ISAACSON**

207.786.3566 | [mschaefer@brannlaw.com](mailto:mschaefer@brannlaw.com)

---

**From:** Thomas Adler [mailto:tadler@rsginc.com]  
**Sent:** Wednesday, May 12, 2010 8:46 AM  
**To:** Matthew P. Schaefer  
**Cc:** George S. Isaacson; Nelson Whipple  
**Subject:** RE: Draft survey questions

Matt,

Thanks for putting this together. We can use this as the core of the questionnaire but may want to frame the questions a bit differently and also add questions that allow us to provide some context around the responses.

Earlier this week, I had conversations with Knowledge Networks, a company that provides probability-based samples from an online panel that they have constructed specially for government and other surveys where unbiased sampling is particularly important. We had meetings with them a couple of years ago to discuss use of their panel for some of our government research. In our conversation this week, I asked them to provide a bid for the Colorado sample that we need for your project. Their bid is about \$2,000 to \$5,000 more than the bid that we have from the other online "convenience sample" providers, depending on the length of the questionnaire. So the question is whether you and your clients would want to spend that extra amount to get a sample that we could represent as a truly representative and unbiased sample. This panel is constructed using a combination of telephone and address-based sampling and I would feel very comfortable representing it as one of the best available.

Let me know if you'd like any more details and otherwise we'll look forward to receiving the engagement letter later this week.

Best,  
Tom

**Thomas Adler, PhD** | President  
**Resource Systems Group, Inc.**  
55 Railroad Row | White River Junction, VT 05001  
Office 802.295.4999 | Mobile 617.548.3574 | [www.rsginc.com](http://www.rsginc.com)

---

**From:** Matthew P. Schaefer [<mailto:MSchaefer@brannlaw.com>]  
**Sent:** Tuesday, May 11, 2010 3:11 PM  
**To:** Thomas Adler; Nelson Whipple  
**Cc:** George S. Isaacson  
**Subject:** Draft survey questions

Tom and Nelson:

I attach two versions of draft survey questions we offer for your consideration in putting together the questionnaire to Colorado consumers regarding the new notice and reporting law affecting out-of-state retailers. The first draft version is slightly longer, and contains a statement of the required content of the transactional notice retailers must provide to Colorado consumers. The second draft version, offered for discussion purposes, omits reference to the content of the notice in order to focus the inquiry directly on the requirement that the retailer provide the purchaser's information to the Department of Revenue.

As we discussed last week, we look to your expertise in survey design to incorporate or convert these questions into a questionnaire that will be consistent with sound survey methodology and satisfy the basic objectives reflected in these draft questions. In light of our aggressive schedule, let us know what you would propose as the next step in the process. We will plan to send you a proposed engagement letter in the next day or two.

Thanks.

Matt

**Matthew P. Schaefer** | BRANN & ISAACSON

---

207.786.3566 | [mschaefer@brannlaw.com](mailto:mschaefer@brannlaw.com)

**Carl Woock**

---

**From:** Nelson Whipple  
**Sent:** Monday, May 17, 2010 9:28 AM  
**To:** Thomas Adler  
**Subject:** RE: Draft survey questions  
**Attachments:** image001.png

Thanks, Tom. I had forwarded all the information on the project to Karyn because she said she might be able to work on it. I will forward this, too.

I'll take a look at it now.

---

**From:** Thomas Adler  
**Sent:** Monday, May 17, 2010 8:22 AM  
**To:** Nelson Whipple  
**Subject:** FW: Draft survey questions

FYI, I took some time over the weekend to develop a first draft questionnaire that I'll send out for review later this AM. It's pretty simple in general and so the programming should be pretty straightforward.

---

**From:** Matthew P. Schaefer [<mailto:MSchaefer@brannlaw.com>]  
**Sent:** Tuesday, May 11, 2010 3:11 PM  
**To:** Thomas Adler; Nelson Whipple  
**Cc:** George S. Isaacson  
**Subject:** Draft survey questions

Tom and Nelson:

I attach two versions of draft survey questions we offer for your consideration in putting together the questionnaire to Colorado consumers regarding the new notice and reporting law affecting out-of-state retailers. The first draft version is slightly longer, and contains a statement of the required content of the transactional notice retailers must provide to Colorado consumers. The second draft version, offered for discussion purposes, omits reference to the content of the notice in order to focus the inquiry directly on the requirement that the retailer provide the purchaser's information to the Department of Revenue.

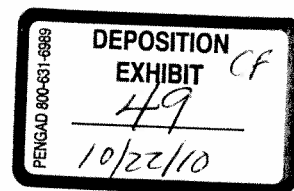
As we discussed last week, we look to your expertise in survey design to incorporate or convert these questions into a questionnaire that will be consistent with sound survey methodology and satisfy the basic objectives reflected in these draft questions. In light of our aggressive schedule, let us know what you would propose as the next step in the process. We will plan to send you a proposed engagement letter in the next day or two.

Thanks.

Matt

**Matthew P. Schaefer | BRANN & ISAACSON**

207.786.3566 | [mschaefer@brannlaw.com](mailto:mschaefer@brannlaw.com)



**DMA/Colorado: DRAFT Questionnaire**

*(Version 3 RSG - For Discussion)*

Thank you for agreeing to participate in this survey. The purpose of the survey is to understand some of the factors that may affect your purchase decisions. The survey is being conducted by Resource Systems Group, Inc., an independent survey research firm. Please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way. Absolutely no sales or marketing activity will result from your participation.

Please click "Next Question" to begin.

Please use the "Next Question" button in the lower left corner of the browser to go forward. If you back up to change an answer, please be sure to click "Next Question" to continue forward. It is important that you do NOT use your web browser's "forward" button because your new answers will not be recorded.

To review a previous question, use the browser's "back" button, which is the left-pointing arrow in the upper left corner of the browser.

Please click "Next Question" to continue.

*Programming note: a progress bar should be shown at the bottom of the screen during the survey.*

1. Are you or any of your immediate family members currently employed in any of the following areas?

Please select all that apply.

- a. Advertising or public relations
- b. Agriculture or farming
- c. Construction
- d. Consulting
- e. Law or law enforcement
- f. Financial services or banking
- g. Market research → Terminate
- h. Media
- i. Manufacturing
- j. Public service or government agency
- k. Real estate
- l. Internet or catalog sales → Terminate
- m. Retailing
- n. Wholesaling
- o. Other
- p. None of the above

1. In what state do you currently live?  
(use pull-down list of states) → Terminate if not Colorado

2. How long have you lived in Colorado?
- a. Less than 6 months → Terminate
  - b. 6 months to 1 year
  - c. 1 to 5 years
  - d. 6 to 10 years
  - e. 11 years or more

3. Have you purchased any products from an Internet or catalog seller located outside the state of Colorado at any time within the past 6 months?

- a. YES
- b. NO → Terminate

For the next set of questions we would like you to think about the most recent purchase that you made from an Internet or catalog seller located outside the state of Colorado.

4. Which of the following best describes the type of product or service you purchased?

- a. Books, music or video
- b. Clothing or accessories
- c. Drugs or cosmetics
- d. Electronics
- e. Food or drinks
- f. Software
- g. Supplies
- h. Other \_\_\_\_\_ please describe

None of the above

5. When was this purchase made?

- a. Within the past month
- b. More than a month ago but less than six months ago

6. How was this purchase made?

- a. Over the Internet
- b. By telephone
- c. By mail

7. Approximately how much did this item cost, not including any shipping or other charges?

Enter amount

8. Were you required to pay Colorado state sales tax on this purchase?

**Comment [tja1]:** This is probably not necessary but need to ensure that the purchase below occurs while they are a resident of CO.

**Comment [tja2]:** I assume that services are not subject to this tax? I assume individual-to-individual eBay, Amazon Marketplace and similar purchases are exempt. Should we exclude all eBay and other similar purchases to avoid ambiguities?

**Comment [tja3]:** Does DMA have a standard product category list that we could use here?

**Comment [tja4]:** This one could be tricky -- there are presumably many catalog sales by companies with a physical presence. Is there any easy way to screen for those?



- a. YES
- b. NO
- c. DON'T KNOW

Comment [tja5]: I assume that this would be a terminate condition.

9. Assume now that you had been told at the time of the sale that:

- The seller of this item would report the sale of this item to you to the Colorado Department of Revenue, as is now required of Internet and catalog sellers who do not have stores in Colorado and
- The seller would notify you at the end of the year of your obligation to pay x% sales tax on this amount in your income tax filing, as is now required of Internet and catalog sellers who do not have stores in Colorado

Assuming that you knew this at the time of your purchase, what would you have done?

- a. Purchase the item from this seller just as you did
- b. Purchase the item in person from a store in Colorado
- c. Purchase the item in person from a store in another state
- d. Not purchase the item at all
- e. Other (please describe) \_\_\_\_\_

[If answered b, c or d] Why would you have changed your purchase in this way? (check all that apply)

- a. Because of the extra sales tax cost
- b. Because of the inconvenience of having to report these purchases on income tax returns
- c. Because the seller would report your name and the specific item sold to the Colorado Department of Revenue
- d. Other (please describe) \_\_\_\_\_

10. A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado purchaser who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

- a. Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:
  - i. The retailer does not collect Colorado sales tax.
  - ii. Your purchase is not exempt from Colorado sales or use tax merely because it is made over the Internet or by other remote means.
- b. The State of Colorado requires that a Colorado purchaser must file a use tax return at the end of the year reporting all of the taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.

- c. The retailer will send you an end-of-year summary of all of your purchases in order to assist you in filing your use tax return
- d. The retailer is required by law to provide the Colorado Department of Revenue with an annual report of the total dollar amount of all of your Colorado purchases at the end of the year.

Comment [tja6]: We may want to move this to before Q. 8 and ask first about awareness.

Please indicate whether you agree or disagree with each of the following statements. (the following are all on 5-point Likert agree/disagree scale)

- a. It will not affect where and how I purchase products in the future
- b. It is a reasonable law that treats Internet and catalog businesses fairly
- c. It is an invasion of my privacy
- d. Other statements???

Thank you very much for your input so far! The survey is almost complete. The last few questions will be used only to categorize your answers. Once again, please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way.

11. Which of the following categories represents your age?

- a. Under 21
- b. 21 – 34
- c. 35 – 44
- d. 45 – 54
- e. 55 – 64
- f. 65 – 74
- g. 75 or older

12. Do any children under the age of 18 currently live in your home?

- a. Yes
- b. No

13. What is your gender?

- a. Female
- b. Male

14. In total, approximately how do you spent on ALL of your purchases from Internet and catalog sellers who do not have a presence in Colorado over a year? If you are unsure, please give your best estimate.

- a. Less than \$100
- b. \$100 - \$249
- c. \$250 - \$499
- d. \$500 - \$999

- e. \$1,000 - \$2,499
- f. \$2,500 - \$4,999
- g. \$5,000 or more

15. Which of the following categories includes your HOUSEHOLD'S total income for 2009 before taxes and including all sources of income?

- a. Less than \$30,000
- b. \$30,000 - \$49,999
- c. \$50,000 - \$74,999
- d. \$75,000 - \$149,999
- e. \$150,000 - \$249,999
- f. \$250,000 or more
- g. Prefer not to answer

Thank you very much for your valuable input! All of your answers have been saved and you have now completed the survey. You may close your browser or visit other websites.

**Carl Woock**

---

**From:** Nelson Whipple  
**Sent:** Tuesday, May 18, 2010 10:40 PM  
**To:** Thomas Adler  
**Subject:** RE: Draft survey questions

Tom,

I am going to be driving back from Waterloo at 4 PM tomorrow, but I could probably call in if there was a dial-in number. We should be past the Verizon dead zone by then.

Best,

Nelson

---

**From:** Thomas Adler  
**Sent:** Tuesday, May 18, 2010 5:25 PM  
**To:** [MSchaefer@brannlaw.com](mailto:MSchaefer@brannlaw.com)  
**Cc:** [GIsaacson@brannlaw.com](mailto:GIsaacson@brannlaw.com); Nelson Whipple  
**Subject:** RE: Draft survey questions

Yes, I'm available at 4 pm tomorrow. I'll look forward to your call.

-----Original Message-----

**From:** Matthew P. Schaefer [[MSchaefer@brannlaw.com](mailto:MSchaefer@brannlaw.com)]  
**Received:** 5/18/10 5:06 PM  
**To:** Thomas Adler [[tadler@rsginc.com](mailto:tadler@rsginc.com)]  
**CC:** George S. Isaacson [[GIsaacson@brannlaw.com](mailto:GIsaacson@brannlaw.com)]; Nelson Whipple [[nwhipple@rsginc.com](mailto:nwhipple@rsginc.com)]  
**Subject:** RE: Draft survey questions

Tom:

Thanks. Are you free for a call tomorrow (Wednesday) at 4 pm? Schedules are tight at this end this week, but we certainly want to advance the process. We would probably send some comments tomorrow morning, and then tackle bigger picture issues on the call.

Thanks,

Matt

---

**From:** Thomas Adler [<mailto:tadler@rsginc.com>]  
**Sent:** Tuesday, May 18, 2010 8:31 AM  
**To:** Matthew P. Schaefer  
**Cc:** George S. Isaacson; Nelson Whipple  
**Subject:** RE: Draft survey questions

Hi Matt,

Attached is a first draft of the questionnaire that I built around the core questions that you sent last week. I have taken significant liberties with your draft, both extending it to create a fully-formed questionnaire and re-framing the core questions so that they are raised in a more neutral context. I have provided notes and annotation for issues that I see as requiring resolution or further discussion and for some issues that Nelson raised in his initial review of this draft.

Please review this when you get a chance. I'll be in the office all week and happy to receive comments either by email or over the phone.

Best,  
Tom

**Thomas Adler, PhD** | President  
**Resource Systems Group, Inc.**  
55 Railroad Row | White River Junction, VT 05001  
Office 802.295.4999 | Mobile 617.548.3574 | [www.rsginc.com](http://www.rsginc.com)

---

**From:** Matthew P. Schaefer [<mailto:MSchaefer@brannlaw.com>]  
**Sent:** Tuesday, May 11, 2010 3:11 PM  
**To:** Thomas Adler; Nelson Whipple  
**Cc:** George S. Isaacson  
**Subject:** Draft survey questions

Tom and Nelson:

I attach two versions of draft survey questions we offer for your consideration in putting together the questionnaire to Colorado consumers regarding the new notice and reporting law affecting out-of-state retailers. The first draft version is slightly longer, and contains a statement of the required content of the transactional notice retailers must provide to Colorado consumers. The second draft version, offered for discussion purposes, omits reference to the content of the notice in order to focus the inquiry directly on the requirement that the retailer provide the purchaser's information to the Department of Revenue.

As we discussed last week, we look to your expertise in survey design to incorporate or convert these questions into a questionnaire that will be consistent with sound survey methodology and satisfy the basic objectives reflected in these draft questions. In light of our aggressive schedule, let us know what you would propose as the next step in the process. We will plan to send you a proposed engagement letter in the next day or two.

Thanks.

Matt

**Matthew P. Schaefer** | BRANN  ISAACSON

---

207.786.3566 | [mschaefer@brannlaw.com](mailto:mschaefer@brannlaw.com)

**Carl Woock**

---

**From:** Matthew P. Schaefer [MSchaefer@brannlaw.com]  
**Sent:** Friday, May 21, 2010 2:24 PM  
**To:** Thomas Adler; George S. Isaacson  
**Cc:** Nelson Whipple  
**Subject:** RE: Revised DMA survey draft  
**Attachments:** 20100521 Draft Survey Questions v5 (B&I redline).docx

Tom:

Thanks very much for the re-draft. George and I went over it late yesterday and feel we are making great progress. We have suggested some further changes. To streamline, we have suggested just asking the respondent up front to make sure they are thinking of a purchase where no tax applied, rather than looping back, which saves a couple of questions; others we have removed because they do not seem central to the issue. We tried to bolster the product categories, although George does not believe DMA has a comprehensive list. With regard to other edits, I have made inserted several comments. Continuing an e-mail dialogue for now may work, or perhaps a call late Monday morning. We will be updating the DMA Steering Group on status late Monday afternoon.

Thanks,

Matt

---

**From:** Thomas Adler [mailto:tadler@rsginc.com]  
**Sent:** Thursday, May 20, 2010 8:07 AM  
**To:** Matthew P. Schaefer; George S. Isaacson  
**Cc:** Nelson Whipple  
**Subject:** Revised DMA survey draft

Matt and George,

Attached is a revised draft that responds to your comments and addresses some of the remaining issues that we had with the previous draft. We have put the item purchase in a future context and asked a more general question about future purchases. One remaining issue is how much of the law to recite in Q. 11 and you may have other issues that we will need to address.

Let me know if you would like to schedule another call to discuss this or whether we should deal with the remaining comments by email.

Best,  
Tom

**DMA/Colorado: DRAFT Questionnaire**

*(Version 4 RSG - For Discussion)*

Thank you for agreeing to participate in this survey. The purpose of the survey is to understand some of the factors that may affect your purchase decisions. The survey is being conducted by Resource Systems Group, Inc., an independent survey research firm. Please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way. Absolutely no sales or marketing activity will result from your participation.

Please click "Next Question" to begin.

Please use the "Next Question" button in the lower left corner of the browser to go forward. If you back up to change an answer, please be sure to click "Next Question" to continue forward. It is important that you do NOT use your web browser's "forward" button because your new answers will not be recorded.

To review a previous question, use the browser's "back" button, which is the left-pointing arrow in the upper left corner of the browser.

Please click "Next Question" to continue.

*Programming note: a progress bar should be shown at the bottom of the screen during the survey.*

1. Are you or any of your immediate family members currently employed in any of the following areas?

Please select all that apply.

- a. Advertising or public relations
- b. Agriculture or farming
- c. Construction
- d. Consulting
- e. Law or law enforcement
- f. Financial services or banking
- g. Market research → Terminate
- h. Media
- i. Manufacturing
- j. Public service or government agency
- k. Real estate
- l. Internet or catalog sales → Terminate
- m. Retailing
- n. Wholesaling
- o. Other
- p. None of the above

1. In what state do you currently live?  
(use pull-down list of states) → Terminate if not Colorado
2. How long have you lived in Colorado?
  - a. Less than 6 months
  - b. 6 months to 1 year
  - c. 1 to 5 years
  - d. 6 to 10 years
  - e. 11 years or more

3. Have you purchased any products from an Internet or catalog retailer at any time < [if lived in CO > 6 mos.] within the past 6 months; [if lived in CO < 6 mos.] since you have lived in Colorado > ?

Please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.

- a. YES
- b. NO → Terminate

4. <[If came from Q9] For the next set of questions, please think about the MOST RECENT purchase that you made from an Internet or catalog retailer for which you did NOT pay Colorado state sales tax; [If came from Q3] For the next set of questions, please think about the MOST RECENT purchase that you made from an Internet or catalog retailer.> Again, please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.

Which of the following best describes the type of product you purchased?

Please select all types that you bought as part of that most recent purchase.

- a. Books, music or video
- b. Clothing or accessories
- c. Drugs or cosmetics
- d. Electronics
- e. Food or drinks
- f. Software
- g. Supplies
- h. Other \_\_\_\_\_ please describe
- i. None of the above

5. How did you make this purchase?

- a. Over the Internet
- b. By telephone
- c. By mail

**Deleted:** seller located outside the state of Colorado

**Formatted:** Normal, Indent: Left: 0.5", No bullets or numbering

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Formatted:** Indent: Left: 1", No bullets or numbering

**Deleted:** we would like you to

**Deleted:** most recent

**Formatted:** Don't add space between paragraphs of the same style, Line spacing: Multiple 1.15 li, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

**Deleted:** ¶

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Deleted:** seller

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Deleted:** that is located outside the state of Colorado (excluding purchases from individuals such as on eBay).

**Formatted:** Normal, Indent: Left: 0.5", No bullets or numbering

**Formatted:** Font: (Default) Times New Roman, 12 pt

**Formatted:** Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.75" + Indent at: 1"

**Comment [tja1]:** Does DMA have a standard product category list that we could use here?

**Formatted:** Indent: Left: 0.5", No bullets or numbering



6. When did you make this purchase?

- a. Within the past month
- b. More than a month ago but less than six months ago

7. To the best of your knowledge, is the <[if internet purchase] internet; [if phone or mail purchase] catalog> retailer that sold you <insert product types from Q4> located in Colorado?

- a. Yes
- b. No
- c. Don't know

8. Approximately how much did you spend on this purchase, not including any shipping or other charges?

Enter amount

9. Did you pay Colorado state sales tax when you purchased this item?

- a. YES → Do you recall any catalog or Internet purchases you made for which you were NOT asked to pay Colorado state sales tax? [If YES, got to Q. 4; if NO → go to 10]
- b. NO
- c. DON'T KNOW

10. Assume that in the future, the seller of this item would be required to report the sale of this item along with your name to the Colorado Department of Revenue. If you were to make this type of purchase in the future under similar circumstances, but with this new requirement in place, what would you most likely do?

- a. Purchase the item from this seller just as you did
- b. Purchase this item by phone, mail, or internet from a Colorado retailer
- c. Purchase the item in person from a store in Colorado
- d. Purchase the item in person from a store in another state
- e. Not purchase the item at all
- f. Other (please describe)

Formatted: Indent: Left: 1", No bullets or numbering

Formatted: Font: (Default) Times New Roman, 12 pt

Formatted: Don't add space between paragraphs of the same style, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Formatted: Font: (Default) Times New Roman, 12 pt

Formatted: Indent: Left: 0.5", Don't add space between paragraphs of the same style, No bullets or numbering

Formatted: Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.75" + Indent at: 1"

Formatted: Font: (Default) Times New Roman, 12 pt

Formatted: Normal

Formatted

Deleted: <#>When was this purchase made?¶  
<#>Within the past month¶  
<#>More than a month ago but less than six months ago¶  
¶  
<#>How was this purchase made?¶  
<#>Over the Internet¶  
<#>By telephone¶  
<#>By mail¶

Deleted: this item cost

Deleted: on

Comment [njw2]: If no or don't know, should we ask them if they saw the message they were supposed to see? Can we use purchase timeframe to determine if they should have?

Comment [njw3]: I thought we talked about asking if they expected their purchases to increase/stay same/decrease in future? We may have discussed it and then rejected it.

11. A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado purchaser who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.
- a. Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:
    - i. The retailer does not collect Colorado sales tax.
    - ii. Your purchase is not exempt from Colorado sales or use tax merely because it is made over the Internet or by other remote means.
    - iii. The State of Colorado requires that a Colorado purchaser must file a use tax return at the end of the year reporting all of the taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.
    - iv. The retailer will send you an end-of-year summary of all of your purchases in order to assist you in filing your use tax return.
    - v. The retailer is required by law to provide the Colorado Department of Revenue with an annual report of the total dollar amount of all of your Colorado purchases at the end of the year.

Please indicate whether you agree or disagree with each of the following statements. (the following are all on 5-point Likert agree/disagree scale)

- a. It will not affect where and how I purchase products in the future
- b. It is a reasonable law that treats Internet and catalog businesses fairly
- c. It is an invasion of my privacy
- d. The State of Colorado has no business knowing what I buy, who I buy it from, and how much I paid
- e. Other statements???

Thank you very much for your input so far! The survey is almost complete. The last few questions will be used only to categorize your answers. Once again, please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way.

12. Which of the following categories represents your age?

- a. Under 21
- b. 21 – 34
- c. 35 – 44
- d. 45 – 54
- e. 55 – 64
- f. 65 – 74
- g. 75 or older

13. Do any children under the age of 18 currently live in your home?

Comment [njw4]: I don't trust that people will read all this. I know George said "how can they not react to that" and I failed to respond "Because they are consumers taking an online survey."

Comment [njw5]: I think this needs to get at more, less, same - esp less or same

- a. Yes
- b. No

14. What is your gender?

- a. Female
- b. Male

15. In total, approximately how much did you spent on ALL of your purchases from Internet and catalog retailers who are not located in Colorado in the past 12 months? If you are unsure, please give your best estimate.

- a. Less than \$100
- b. \$100 - \$249
- c. \$250 - \$499
- d. \$500 - \$999
- e. \$1,000 - \$2,499
- f. \$2,500 - \$4,999
- g. \$5,000 or more

16. Which of the following categories includes your HOUSEHOLD'S total income for 2009 before taxes and including all sources of income?

- a. Less than \$30,000
- b. \$30,000 - \$49,999
- c. \$50,000 - \$74,999
- d. \$75,000 - \$149,999
- e. \$150,000 - \$249,999
- f. \$250,000 or more

Thank you very much for your valuable input! All of your answers have been saved and you have now completed the survey. You may close your browser or visit other websites.

Deleted: do

Deleted: sellers

Deleted: do

Deleted: have a presence

Deleted: over

Deleted: a year

**DMA/Colorado: DRAFT Questionnaire**

*(Version 5 - For Discussion)*

Thank you for agreeing to participate in this survey. The purpose of the survey is to understand some of the factors that may affect your purchase decisions. The survey is being conducted by Resource Systems Group, Inc., an independent survey research firm. Please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way. Absolutely no sales or marketing activity will result from your participation.

Please click "Next Question" to begin.

Please use the "Next Question" button in the lower left corner of the browser to go forward. If you back up to change an answer, please be sure to click "Next Question" to continue forward. It is important that you do NOT use your web browser's "forward" button because your new answers will not be recorded.

To review a previous question, use the browser's "back" button, which is the left-pointing arrow in the upper left corner of the browser.

Please click "Next Question" to continue.

*Programming note: a progress bar should be shown at the bottom of the screen during the survey.*

1. Are you or any of your immediate family members currently employed in any of the following areas?

Please select all that apply.

- a. Advertising or public relations
- b. Agriculture or farming
- c. Construction
- d. Consulting
- e. Law or law enforcement
- f. Financial services or banking
- g. Market research → Terminate
- h. Media
- i. Manufacturing
- j. Public service or government agency
- k. Real estate

- l. Internet or catalog sales → Terminate
  - m. Retailing
  - n. Wholesaling
  - o. Other
  - p. None of the above
2. In what state do you currently live?  
(use pull-down list of states) → Terminate if not Colorado
3. How long have you lived in Colorado?
- a. Less than 6 months
  - b. 6 months to 1 year
  - c. 1 to 5 years
  - d. 6 to 10 years
  - e. 11 years or more
4. Have you purchased any products from an Internet or catalog retailer at any time < [if lived in CO > 6 mos.] within the past 6 months; [if lived in CO < 6 mos.] since you have lived in Colorado > ?
- Please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.
- f. YES
  - g. NO → Terminate
5. For the next set of questions, please think about the MOST RECENT purchase that you made from an Internet or catalog retailer that is not located in Colorado and did not charge sales tax on the transaction. Again, please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.;
- Which of the following best describes the type of product you purchased?
- Please select all types that you bought as part of that most recent purchase.

- a. Books, music or video
- b. Clothing or accessories
- c. Drugs or cosmetics
- d. Consumer Electronics
- e. Computers and computer accessories
- f. Jewelry
- g. Tools/hardware
- h. Furniture/homeware
- i. Cooking/Kitchenware
- j. Outdoor/garden
- k. Food or drinks
- l. Software
- m. Office Supplies
- n. Other \_\_\_\_\_ please describe
- o. None of the above

6. How did you make this purchase?

- a. Over the Internet
- b. By telephone
- c. By mail

7. **Approximately how much did you spend on this purchase, not including any shipping or other charges?**

Enter amount

**Comment [ms1]:** This question may not generate helpful data; let's discuss.

8. Assume that in the future, the seller of this item, along with other out-of-state retailers, would be required to report your name, billing address, shipping address, the amount of your purchase, and the name of the retailer to the Colorado Department of Revenue.

If you were to make this type of purchase in the future under similar circumstances, but with this new disclosure requirement in place, what would you most likely do?

- d. Purchase the item from this seller just as you did
- e. Purchase this item by phone, mail, or internet from a retailer located in Colorado that is not required to report your name, billing address, shipping address, the amount of your purchase to the Colorado Department of Revenue
- f. Purchase the item in person from a store in Colorado located in Colorado that is not required to report your name, billing address, shipping address, the amount of your purchase to the Colorado Department of Revenue
- g. Not purchase the item at all
- h. Other (please describe) \_\_\_\_\_

9. A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado purchaser who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:

- i. The retailer does not collect Colorado sales tax.
- ii. The purchase is not exempt from Colorado sales or use tax merely because it is made over the Internet or by other remote means.
- iii. **The retailer is required by law at the end of the year to report to the Colorado Department of Revenue the purchaser's name, billing address, shipping address, and total dollar amount of Colorado purchases made over the Internet or by other remote means on which no Colorado sales tax was collected.**
- iv. The State of Colorado requires that a Colorado purchaser must file a sales/use tax return at the end of the year reporting all taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.
- v. The retailer will send the purchaser an end-of-year summary of all Colorado purchases in order to assist in filing the use tax return.

**Comment [ms2]:** Evaluate if this new order for the list provides better emphasis. Note revision to the language. Discuss address issue.

Please indicate whether you agree or disagree with each of the following statements. (the following are all on 5-point Likert agree/disagree scale)

- a. **This law will not affect where and how I purchase products in the future**

**Comment [ms3]:** Should we drop this as a possible response, allow the next question address this point, and instead keep this question focused on the respondent's feelings about the disclosure requirement, rather than the law in general?

- b. Reporting my name, billing address, shipping address, and the amount of my purchases to the State is an invasion of my privacy
- c. I do not mind the State of Colorado knowing the kinds of products I buy, from whom I buy them, where I have them shipped, and how much I spend

Comment [ms4]: Should this be past tense? Or is present tense more effective?

10. As a result of this law, how would your Internet and catalog purchases from out-of-state retailers who must report your name, address and purchase amount to the Department of Revenue likely be affected over the coming year?

Comment [ms5]: If this reference (again) to the content of the disclosure is excessive, we could use the phrase "who are subject to the new law"

- a. Increase as compared to the past year
- b. Remain the same as in the past year
- c. Decrease compared to the past year

Thank you very much for your input so far! The survey is almost complete. The last few questions will be used only to categorize your answers. Once again, please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way.

11. Which of the following categories represents your age?

- a. Under 21
- b. 21 – 34
- c. 35 – 44
- d. 45 – 54
- e. 55 – 64
- f. 65 – 74
- g. 75 or older

12. Do any children under the age of 18 currently live in your home?

- a. Yes
- b. No



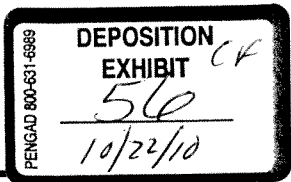
13. What is your gender?

- a. Female
- b. Male

14. Which of the following categories includes your HOUSEHOLD'S total income for 2009 before taxes and including all sources of income?

- a. Less than \$30,000
- b. \$30,000 - \$49,999
- c. \$50,000 - \$74,999
- d. \$75,000 - \$149,999
- e. \$150,000 - \$249,999
- f. \$250,000 or more

Thank you very much for your valuable input! All of your answers have been saved and you have now completed the survey. You may close your browser or visit other websites.



**Carl Woock**

**From:** Matthew P. Schaefer [MSchaefer@brannlaw.com]  
**Sent:** Monday, May 24, 2010 11:29 AM  
**To:** Thomas Adler  
**Cc:** Nelson Whipple  
**Subject:** RE: Call Monday morning?

Tom:

Thanks very much. We had a couple of additional thoughts at our end, so I will send you an e-mail with a next possible version and then we can determine how to finalize. I think George feels comfortable that he can update the Steering Group this afternoon.

Thanks,

Matt

-----Original Message-----

**From:** Thomas Adler [mailto:tadler@rsginc.com]  
**Sent:** Monday, May 24, 2010 8:16 AM  
**To:** Matthew P. Schaefer  
**Cc:** Nelson Whipple  
**Subject:** RE: Call Monday morning?

Hi Matt,

Attached is a newly-revised draft that I put together over the weekend. I think that it is close but there are some remaining comments that may warrant additional discussion. However, I don't feel strongly about any of those remaining issues and would be happy to take recommendations from you or George if you have stronger opinions.

I have a meeting from 10 to 11 this AM and could talk either before or after that meeting this AM. Nelson does not appear to be available This AM. Just let me know if you'd like to talk this morning.

Thanks,  
Tom

-----Original Message-----

**From:** Matthew P. Schaefer [mailto:MSchaefer@brannlaw.com]  
**Sent:** Sunday, May 23, 2010 5:50 PM  
**To:** Thomas Adler  
**Subject:** Call Monday morning?

Tom:

Would it make sense for us to try to arrange a call late Monday morning, schedules permitting? We might be in very good shape, but with our client call Monday afternoon touching base may be useful.

Let me know if you feel a call would be useful and you have availability.

Thanks very much.

Matt

Sent from my iPhone

**DMA/Colorado: DRAFT Questionnaire**

*(Version 6 - For Discussion)*

Thank you for agreeing to participate in this survey. The purpose of the survey is to understand some of the factors that may affect your purchase decisions. The survey is being conducted by Resource Systems Group, Inc., an independent survey research firm. Please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way. Absolutely no sales or marketing activity will result from your participation.

Please click "Next Question" to begin.

Please use the "Next Question" button in the lower left corner of the browser to go forward. If you back up to change an answer, please be sure to click "Next Question" to continue forward. It is important that you do NOT use your web browser's "forward" button because your new answers will not be recorded.

To review a previous question, use the browser's "back" button, which is the left-pointing arrow in the upper left corner of the browser.

Please click "Next Question" to continue.

*Programming note: a progress bar should be shown at the bottom of the screen during the survey.*

1. Are you or any of your immediate family members currently employed in any of the following areas?

Please select all that apply.

- a. Advertising or public relations
- b. Agriculture or farming
- c. Construction
- d. Consulting
- e. Law or law enforcement
- f. Financial services or banking
- g. Market research → Terminate
- h. Media
- i. Manufacturing
- j. Public service or government agency
- k. Real estate

- l. Internet or catalog sales → Terminate
- m. Retailing
- n. Wholesaling
- o. Other
- p. None of the above

2. In what state do you currently live?

(use pull-down list of states) → Terminate if not Colorado

3. How long have you lived in Colorado?

- a. Less than 6 months
- b. 6 months to 1 year
- c. 1 to 5 years
- d. 6 to 10 years
- e. 11 years or more

4. Have you purchased any products from an Internet or catalog retailer at any time < [if lived in CO > 6 mos.] within the past 6 months; [if lived in CO < 6 mos.] since you have lived in Colorado > ?

Please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.

- f. YES
- g. NO → Terminate

5. For the next set of questions, please think about the MOST RECENT purchase that you made from an Internet or catalog retailer that is not located in Colorado and did not charge sales tax on the transaction. Again, please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.;

Which of the following best describes the type of product you purchased?

Please select all types that you bought as part of that most recent purchase.

- a. Books, music or video
- b. Clothing or accessories
- c. Drugs or cosmetics
- d. Consumer Electronics
- e. Computers and computer accessories
- f. Jewelry
- g. Tools/hardware
- h. Furniture/homeware
- i. Cooking/Kitchenware
- j. Outdoor/garden
- k. Food or drinks
- l. Software
- m. Office Supplies
- n. Other \_\_\_\_\_ please describe
- o. None of the above

6. How did you make this purchase?

- a. Over the Internet
- b. By telephone
- c. By mail

7. **Approximately how much did you spend on this purchase, not including any shipping or other charges?**

Enter amount

**Comment [msd]:** This question may not generate helpful data; let's discuss.

8. Assume that in the future, the seller of this item, along with other out-of-state retailers, would be required to report your name, billing address, shipping address, the amount of your purchase, and the name of the retailer to the Colorado Department of Revenue.

If you were to make this type of purchase in the future under similar circumstances, but with this new disclosure requirement in place, what would you most likely do?

- d. Purchase the item from this seller just as you did
  - e. Purchase this item by phone, mail, or internet from a retailer located in Colorado that is not required to report your name, billing address, shipping address, the amount of your purchase to the Colorado Department of Revenue
  - f. Purchase the item in person from a store in Colorado located in Colorado that is not required to report your name, billing address, shipping address, the amount of your purchase to the Colorado Department of Revenue
  - g. Not purchase the item at all
  - h. Other (please describe) \_\_\_\_\_
9. A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado purchaser who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:

- i. The retailer does not collect Colorado sales tax.
- ii. The purchase is not exempt from Colorado sales or use tax merely because it is made over the Internet or by other remote means.
- iii. **The retailer is required by law at the end of the year to report to the Colorado Department of Revenue the purchaser's name, billing address, shipping address, and total dollar amount of Colorado purchases made over the Internet or by other remote means on which no Colorado sales tax was collected.**
- iv. The State of Colorado requires that a Colorado purchaser must file a sales/use tax return at the end of the year reporting all taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.
- v. The retailer will send the purchaser an end-of-year summary of all Colorado purchases in order to assist in filing the use tax return.

Please indicate whether you agree or disagree with each of the following statements. (the following are all on 5-point Likert agree/disagree scale)

- a. **This law will not affect where and how I purchase products in the future**

**Comment [ms2]:** Evaluate if this new order for the list provides better emphasis. Note revision to the language. Discuss address issue.

**Comment [ms3]:** Should we drop this as a possible response, allow the next question address this point, and instead keep this question focused on the respondent's feelings about the disclosure requirement, rather than the law in general?

b. Reporting my name, billing address, shipping address, and the amount of my purchases to the State is an invasion of my privacy

c. I do not mind the State of Colorado knowing the kinds of products I buy, from whom I buy them, where I have them shipped, and how much I spend

Comment [ms4]: Should this be past tense? Or is present tense more effective?

10. As a result of this law, how would your Internet and catalog purchases from out-of-state retailers who must report your name, address and purchase amount to the Department of Revenue likely be affected over the coming year?

Comment [ms5]: If this reference (again) to the content of the disclosure is excessive, we could use the phrase "who are subject to the new law".

a. Increase as compared to the past year

b. Remain the same as in the past year

c. Decrease compared to the past year

Thank you very much for your input so far! The survey is almost complete. The last few questions will be used only to categorize your answers. Once again, please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way.

11. Which of the following categories represents your age?

a. Under 21

b. 21 – 34

c. 35 – 44

d. 45 – 54

e. 55 – 64

f. 65 – 74

g. 75 or older

12. Do any children under the age of 18 currently live in your home?

a. Yes

b. No



13. What is your gender?

- a. Female
- b. Male

14. Which of the following categories includes your HOUSEHOLD'S total income for 2009 before taxes and including all sources of income?

- a. Less than \$30,000
- b. \$30,000 - \$49,999
- c. \$50,000 - \$74,999
- d. \$75,000 - \$149,999
- e. \$150,000 - \$249,999
- f. \$250,000 or more

Thank you very much for your valuable input! All of your answers have been saved and you have now completed the survey. You may close your browser or visit other websites.

**DMA/Colorado: DRAFT Questionnaire**

*(Version 8 - For Discussion)*

Deleted: 7

Thank you for agreeing to participate in this survey. The purpose of the survey is to understand some of the factors that may affect your purchase decisions. The survey is being conducted by Resource Systems Group, Inc., an independent survey research firm. Please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way. Absolutely no sales or marketing activity will result from your participation.

Please click "Next Question" to begin.

Please use the "Next Question" button in the lower left corner of the browser to go forward. If you back up to change an answer, please be sure to click "Next Question" to continue forward. It is important that you do NOT use your web browser's "forward" button because your new answers will not be recorded.

To review a previous question, use the browser's "back" button, which is the left-pointing arrow in the upper left corner of the browser.

Please click "Next Question" to continue.

*Programming note: a progress bar should be shown at the bottom of the screen during the survey.*

1. Are you or any of your immediate family members currently employed in any of the following areas?

Please select all that apply.

- a. Advertising or public relations
- b. Agriculture or farming
- c. Construction
- d. Consulting
- e. Law or law enforcement
- f. Financial services or banking
- g. Education
- h. Market research → Terminate
- i. Media
- j. Manufacturing
- k. **Public service or Not-for-profit**

Comment [max]: This would seem to be different in kind from "government agency," with which it was grouped.

- l. **Government agency**
- m. Real estate
- n. Internet or catalog sales → Terminate
- o. **Retailing**
- p. Wholesaling
- q. Other
- r. None of the above

**Comment [ms2]:** Should this terminate, as it may be the "flip-side" of excluding internet/catalog? Or does that arguably distort the result?

**Comment [tja3]:** Excluding these would be much too broad as the vast majority would not be employed in a position that would cause them to have an opinion about this.

**Comment [ms6]:** Should this terminate, as well? Or would excluding competitors of internet/catalog arguably distort the result?

**Comment [tja5]:** I would prefer to leave these in as the majority will be clerks, etc. Also, we can test as to whether they skew the results.

2. In what state do you currently live?  
(use pull-down list of states) → Terminate if not Colorado

3. Have you purchased any products from an Internet or catalog retailer at any time within the past 6 months?

Please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.

- a. YES
- b. NO → Terminate

**Comment [ms6]:** New thought: Since we are now asking respondent to evaluate a future purchase, does this matter?

**Comment [tja7]:** Agree and made corresponding changes to the next question.

**Deleted:** <#>How long have you lived in Colorado?

**Deleted:** <#>  
 <#>Less than 6 months<sup>1</sup>  
 <#>6 months to 1 year<sup>1</sup>  
 <#>1 to 5 years<sup>1</sup>  
 <#>6 to 10 years<sup>1</sup>  
 <#>11 years or more<sup>1</sup>

**Comment [ms8]:** Same issue: Do we now just need to identify those who have purchased recently (regardless of whether they then lived in Colorado)?

**Deleted:** < [if lived in CO > 6 mos.]

**Comment [ms9]:** [Same]

**Deleted:** : [if lived in CO < 6 mos.] since you have lived in Colorado >

4. For the next set of questions, please think about the MOST RECENT purchase that you made from an Internet or catalog retailer that is not located in Colorado and did not charge sales tax on the transaction. Again, please do not include purchases from individuals, such as individual sellers on eBay or Craig's List.;

Which of the following best describes the type of product you purchased?  
Please select all types that you bought as part of that most recent purchase.

- a. Books, music or video
- b. Clothing or accessories
- c. Drugs or cosmetics
- d. Consumer Electronics
- e. Computers and computer accessories

- f. Jewelry
  - g. Tools/hardware
  - h. Furniture/homeware
  - i. Cooking/Kitchenware
  - j. Outdoor/garden
  - k. Food or drinks
  - l. Software
  - m. Office Supplies
  - n. Other \_\_\_\_ please describe
  - o. None of the above
5. How did you make this purchase?
- a. Over the Internet
  - b. By telephone
  - c. By mail
6. **Approximately how much did you spend on this purchase, not including any shipping or other charges?**

Enter amount

7. Assume that in the future, the seller of this item, along with other out-of-state retailers, would be required to report your name, billing address, shipping address, the amount of your purchases, and the name of the retailer to the Colorado Department of Revenue.

**Please indicate whether you agree or disagree with each of the following statements. (the following are all on 5-point Likert agree/disagree scale)**

- a. Reporting my name, billing address, shipping address, and the amount of my purchases to the State is an invasion of my privacy
  - b. **I do not mind the State of Colorado knowing the kinds of products I buy, from whom I buy them, where I have them shipped, and how much I spend**
8. If you were to make this type of purchase in the future under similar circumstances, but with this new disclosure requirement in place, what would you most likely do?

**Comment [ms10]:** This question may not be relevant and may not generate helpful data; let's discuss.

**Comment [tja11]:** This could go either way -- in theory we might want to weight results by this so that they reflect the magnitude of economic impact but in practice we would need to collect additional data (e.g., purchase frequency) to support that type of weighting.

**Comment [ms12]:** Proposal: Place this here because the disclosure to the state, not the notice by the retailer of future disclosure (see Q. 1b), is what constitutes invasion of privacy. Also, we dropped part (a), but can discuss.

**Comment [tja13]:** Agree

**Comment [ms14]:** Should this be past tense? Or is present tense more effective?

**Comment [tja15]:** I prefer present tense but no strong opinion.

- d. Purchase the item from this seller just as I did
- e. Purchase this item by phone, mail, or internet from a retailer located in Colorado that is not required to report your name, billing address, shipping address, and the amount of my purchases to the Colorado Department of Revenue
- f. Purchase the item in person from a store located in Colorado that is not required to report your name, billing address, shipping address, and the amount of my purchases to the Colorado Department of Revenue
- g. Not purchase the item at all
- h. Other (please describe) \_\_\_\_\_

Comment [ms16]: Does it make sense to convert responses to first person (i.e., "my")?

Comment [tja17]: I agree that first person is better here and made changes accordingly.

Deleted: you

Deleted: your

Deleted: your

9. A new Colorado law requires each Internet and catalog retailer that does not collect Colorado sales tax to file annually with the Colorado Department of Revenue a written statement identifying each Colorado consumer who made purchases from the retailer during the previous calendar year and showing the total amount paid by each purchaser.

Under this new law, the Colorado Department of Revenue requires each Internet and catalog retailer that does not collect Colorado sales tax to give the purchaser notice with each purchase that:

- i. The retailer does not collect Colorado sales tax.
- ii. The purchase is not exempt from Colorado sales or use tax merely because it is made over the Internet or by other remote means.
- iii. **The retailer is required by law at the end of the year to report to the Colorado Department of Revenue the purchaser's name, billing address, shipping address, and total dollar amount of Colorado purchases made over the Internet or by other remote means on which no Colorado sales tax was collected.**
- iv. The State of Colorado requires that a Colorado purchaser must file a sales/use tax return at the end of the year reporting all taxable Colorado purchases that were not taxed and pay sales/use tax on those purchases.
- v. The retailer will send the purchaser an end-of-year summary of all Colorado purchases in order to assist in filing the use tax return.

Comment [ms18]: Discuss order, language and address issue.

Deleted: .

Formatted: Indent: Left: 1", No bullets or numbering

As a result of this law, how would your Internet and catalog purchases from out-of-state retailers who must report your name, address and purchase amount to the Department of Revenue likely be affected over the coming year?

- a. Increase as compared to the past year
- b. Remain the same as in the past year
- c. Decrease as compared to the past year

Thank you very much for your input so far! The survey is almost complete. The last few questions will be used only to categorize your answers. Once again, please be assured that your answers will be kept strictly confidential and will not be associated with your name in any way.

10. Which of the following categories represents your age?

- a. Under 21
- b. 21 – 34
- c. 35 – 44
- d. 45 – 54
- e. 55 – 64
- f. 65 – 74
- g. 75 or older

11. Do any children under the age of 18 are currently live in your home?

- a. Yes
- b. No

12. What is your gender?

- a. Female
- b. Male

13. Which of the following categories includes your HOUSEHOLD'S total income for 2009 before taxes and including all sources of income?

- a. Less than \$30,000
- b. \$30,000 - \$49,999
- c. \$50,000 - \$74,999
- d. \$75,000 - \$149,999
- e. \$150,000 - \$249,999
- f. \$250,000 or more

Thank you very much for your valuable input! All of your answers have been saved and you have now completed the survey. You may close your browser or visit other websites.

