

REQUIREMENTS FOR LETTERS OF INQUIRY

1. Summary

This section should include the title of the research project, proposed implementation dates, the names and institutions of the lead researcher and all members of the research team and contact information for the lead researcher. This section should end with a 200-word abstract.

2. Conceptual Framework

This section should set forth the questions to be answered by the experiment and likewise cite existing scientific literature that supports the experiment. This section should emphasize the policy significance of the study by linking the study to existing policies, proposals or initiatives at the federal or state government level.

3. Experimental Design

Please include an explanation of the treatments and outcomes involved in the experiment and related measurement for both. Researchers should detail the unit of observation for the analysis and how the experiment will be randomized. Clear delineation of treatment groups should be included. The population eligible for the experiment should be defined clearly and specifically and the process for screening eligible research subjects should be described.

The research methodology should address human subjects issues (exclusive of privacy issues imposed by certain tax regulations; the Institute will be responsible for providing direction and guidance to research teams once a project is selected). The Institutional Review Board will be determined by the identified lead researcher. The Institute, H&R Block and the research team will protect individual privacy and strictly enforce protocols required by IRBs regarding human subjects research.

4. Analysis Plan

Researchers must include a realistic number of subjects needed and a justification for the desired sample size. Sample size will be a significant determinant for selection, so researchers should ensure that the estimate for required sample size is informed and well-founded. For example, the Institute may select a proposal that has a large sample size (i.e., 60,000 subjects), but such selection will occur only after careful evaluation of the bases for such sample size requirements.

This section also should include a description of analyses to be conducted after all data is collected. Specific statistical procedures should be outlined as well as the expected effect sizes and minimum detectable effect for key estimates.

5. Resources

This section should outline the resources necessary for the study and provide an approximation of the costs of implementation. This includes estimates regarding client incentives and whether the research team contemplates receiving funding for such incentives or whether the Institute will bear these costs. This section also should set forth any plans for communications with subjects, including mailings, telephone calls or tax professional contact.

6. Third Party Participation

In the event that the proposal requires the participation of a third party (i.e., if a government agency or other third party must consent for the research team and the Institute to have access to certain outcome data related to the project), then this section should set forth

- (a) the identity of each such third party;
- (b) a high-level summary of the research team's plan for procuring such third party's participation and assent to disclose outcome data as part of the analysis plan outlined in Section 4, *supra*; and
- (c) a high-level description of the proposed process for sharing data among the research team, the Institute and such third party entity.

As mentioned in the enclosed Invitation Letter, research teams that are invited to submit full proposals will be required to include a Letter of Intent from each third party entity, affirming that each such third party entity – on a preliminary basis only – is amenable to participating in the study and providing outcome data to the Institute and the research team for post-experiment data analysis. Under separate cover, the Institute will provide research teams with a very basic template for the Letter of Intent, so that there is clarity regarding the third party entity's commitment (*i.e.*, it will be a "soft commitment") where the third party largely acknowledges that

- (a) it is aware of the research team's proposal and that the Institute is reviewing it; and
- (b) should the Institute select the proposal for implementation, the third party entity will participate in the study (at a level and scope to be determined later) and share the requested outcome data per the research team's research design and analysis plan.