

Universidad de Costa Rica
Ciudad Universitaria Rodrigo Facio
Facultad de Educación
Escuela de Formación Docente
Facultad de Letras
Escuela de Lenguas Modernas

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Task-Based Approach: Its Effect on Learners' Ability to Request Tax Information

Luis Diego Córdoba Zumbado, A41678

Jean Carlo García Morales, B22719

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Members of the Tribunal

Dra. Verónica García Castro Veronica Garcia Castro
President

M.A. Marlene Ramírez Salas Marlene Ramirez Salas
Member of the tribunal

Dra. Marisela Bonilla López [Signature]
Thesis Director

M.A. Xinia Rodríguez Ramírez [Signature]
Reader

Licda. Netzi Valdelomar Miranda [Signature]
Reader

Candidates: Luis Diego Córdoba Zumbado, A41678 [Signature]

Jean Carlo García Morales, B22719 JEANCARLO GARCIA

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Abstract

This study investigated the immediate and sustained effectiveness of the task-based approach on a group of English as a Foreign Language learners' ability to fill out a Request for Information (RI) under a Tax Information Exchange Agreement. The participants ($N = 11$) were low intermediate students from a government financial institution. The main instrument was a Request for Information template. The results of this 16-week study showed three different patterns of effect: increased performance, decreased performance, and plateaued performance. Among the contributing factors for such findings may be age, attendance, and motivation.

Resumen

El presente estudio investigó la efectividad inmediata y sostenida del Enfoque basado en Tareas en la capacidad de completar un formulario de solicitud de información (RI) contemplado en un Acuerdo de Intercambio de Información en materia Tributaria en un grupo de estudiantes de Inglés como Lengua Extranjera. Los sujetos ($N=11$) fueron estudiantes de inglés de nivel intermedio bajo quienes trabajan para una institución financiera del gobierno. La edad media de los participantes era 41 años y su idioma nativo es Español. Se administraron instrumentos tales como examen de ubicación, un modelo de Formulario de Solicitud de Información (RI) y una rúbrica. El estudio tuvo una duración de 16 semanas en las que los instructores impartieron lecciones y aplicaron evaluaciones bajo un enfoque basado en tareas. Los resultados sobre los efectos a corto y largo plazo muestran tres patrones emergentes: mejora en rendimiento, baja en rendimiento y rendimiento estancado. Algunos factores que pueden haber contribuido a estos resultados son la edad y la motivación de los participantes.

Justification

The Costa Rican State of Education (2013) (henceforth S. Ed.) argues that the standardized English tests (pruebas de bachillerato) students take when they finish high school need to be modified because they focus only on reading comprehension items, which leaves communication skills aside. Certainly, it could be said that English teaching in public high schools focuses on preparing students for that type of evaluation, compromising other productive language skills such as writing and speaking; the same document states that in general terms students lack basic problem-solving skills. The S. Ed. places students in situations they might face every day once they start working and which require them to use problem-solving skills with customers and coworkers. In such situations, formal writing becomes an essential skill that learners must master to improve their performance at work.

In the same line of thought, the S. Ed. (2013) mentions that by the time, only 10% of the population that were over age (18 or more years old) had a proficient English level (p. 150). The same document states that the national standardized exams need to be changed for not being able to measure the knowledge of the language in all the skills. The test is merely a reading comprehension exam: something that is true to date. This data shows that language teaching might be affected as the main goal may be to prepare students to pass the test before finishing high school rather than to work on the four macro skills. As an example, the S. Ed. provides the average language use level that students have, based on the European Framework, which places students from public high schools and students from the National Learning Institute (INA) in an A2 level, meaning that they have a basic language proficiency.

To illustrate, Bonilla (2018) summarizes some of the reasons why Costa Ricans lack mastery of the English language. The reasons range from historical events to the quantity and

quality of the instructors that secondary institutions hire; the author argues that the number of instructors with a good professional background is reduced due to the increasing inadequate preparation in some universities. Bonilla (2018) further discusses how public schools fail to meet the expectations required as to resources and equipment to facilitate a second language instruction. To this regard, a report by Coalición Costarricense de Iniciativas de Desarrollo (hereafter CINDE) (2017) states that Costa Rica has been strengthening the English language instruction in public institutions; also, this same report discusses that such an effort has been done with the purpose of complying with the “increasing demand for human capital” (p. 5) in the national workforce. This demonstrates how the language must continue to be reinforced in all the areas, especially in writing, given that workers need to communicate in all ways fluently and efficiently.

Regarding studies that have been carried out to correct the aforementioned deficiencies, some researchers have written about improving speaking skills (e.g., Diaz, 2014; Diaz, 2015; Espinoza, 2014; Olivares & Barrantes, 2016; Zamora & Chaves, 2013;), listening skills (e.g. Gamboa & Sevilla, 2014), motivation (e.g., Chinambu & Jiménez, 2014; Vargas, 2015), and reading skills (e.g., Barrantes 2015); however, to the best of our knowledge, virtually few have paid special attention to writing and its impact on academic and professional applications. Parallel to this, others have discussed the applications of writing in jobs (e.g. CINDE, 2017) and the academic concern of poor performance (e.g. Rodriguez, 2005; S. Ed., 2017). Unfortunately, those discussions have not rendered observable improvement. Still considering language improvement, writers have even focused on useful elements such as homework (e.g. Barrantes, Bonilla, Saravia & Solís, 2012) with the purpose of taking advantage of every single tool students have available. Even with these research efforts, teachers still struggle when attempting

to integrate different skills into the classroom since proposed methodologies may seem impossible when considering the situation in Costa Rican learning contexts. In fact, national statistics still show a considerably worrying situation in terms of English language abilities (cf. S. Ed., 2013; S. Ed., 2015; S. Ed., 2017).

Generally, research has overlooked making a direct relationship between writing skills and a task-based approach (TBA), shown little inquiry on evaluation for writing skills improvement (e.g. Barrantes, 2015; Barrantes 2017), illustrated the absence of work done on the area of writing in Costa Rica (e.g. Gamboa & Sevilla, 2014; Olivares & Barrantes, 2016), and focused more on spoken communication (e.g. Espinoza, 2014; Diaz, 2015; Vargas 2015), even when such literature demonstrates the increasingly important role of writing in everyday life. Regrettably, in the specific case of the studies which included writing evaluation in their methodological design, most of the participants were asked to solve multiple choice tests instead of actually creating their own texts to solve a problem or express meaning, and the evaluation put aside general writing conventions (e.g. Salazar et al., 2018). That is, the opportunity to check for punctuation, subject-verb agreement, parallelism, topic, supporting and concluding sentences was missed.

Against the aforementioned, the present paper aims to fill this void by making participants fill in forms and focusing on evaluating aspects directly linked to writing skills through TBA. By doing so, Costa Rican research in particular, and TBA literature in general, will widen. Specifically, because job-related interactions have become the core of the issue for education authorities, the researchers selected participants, who are in need of training in a second language due to the nature of their work. The financial institution these professionals work for has an arrangement with the National Learning Institute (INA), where one of the

researchers is currently teaching. The students hold different positions with a variety of functions. Even so, they generally collaborate with co-workers and provide service to taxpayers and homologous officials from other countries regarding inquiries based on bilateral tax information exchange agreements (TIEA) signed by Costa Rica and other countries. This requires a constant interaction between the students and their peers via e-mail, phone, online calls, live meetings, and forms. That interaction also entails a certain level of formality given the professional setting. To this regard, Labov (1972, as cited by Willis, 2016) discusses the idea of formality, and how it affects language use depending on the situation that an individual may face. In the case of the participants in this study, they must not only become skilled in producing genre-based and register-suitable texts but also be ready to comply with job expectations in terms of document management and form filling.

General Objective

- To determine the effectiveness of the task-based approach on a group of English as a Foreign Language learners' ability to fill out a Request for Information under a Tax Information Exchange Agreements

Specific Objectives

- To ascertain a group of English as a Foreign Language learners' proficiency level
- To test the immediate effect of the task-based approach on a group of English as a Foreign Language learners' ability to fill out a Request for Information under a Tax Information Exchange Agreements
- To test the sustained effect of the task-based approach on a group of English as a Foreign Language learners' ability to fill out Request for Information under a Tax Information Exchange Agreements

Literature Review

The following section reviews the literature on task-based approach (TBA) around three main themes: its basic tenets, its advantages, and the relevance of writing in TBA.

Basic Tenets of TBA

Several basic principles can be gleaned from the extensive literature on TBA (e.g. Acar, 2006; Ellis, 2003; Ellis, 2005; Willis, 1996). The first one relates to the definition of a task and its characteristics. Regarding the former, the body of research does not seem to provide a clear-cut answer as to what exactly constitutes a task. Hence, a large array of definitions can be found. For instance, what for Richards, Platt and Weber (2002) is “an activity which is designed to help achieve a particular learning goal” (p. 539), for Willis (1996) it is “a goal-oriented activity in which learners use real language to achieve a real outcome” (p. 23). Also, for Krahnke (1987, as cited by Van den Braden, 2006) a task is an activity “that the learners have to do for non-instructional purposes outside the classroom as opportunities for language learning” (p. 7). Finally, for Breen (1987, as cited by Van den Braden, 2006) it entails a “structured language endeavor which has a particular objective, appropriate content, a specified working procedure, and a range of outcomes for those who undertake the task” (p. 7). Due to this large variability in definitions, the present study will draw on Willis’s (1996) and on Skehan (1998, as cited by Willis, 2007) because meaning, a relationship comparable to real world activities, and assessment based in terms of outcomes are taken into consideration.

As for the characteristics of tasks, the literature highlights the need to mimic real life (see Ellis, 2005; Sato, 2010). Thus, when applied to the Costa Rican context, the shift towards task-based and project-based instruction—as discussed in the introductory section of the latest version of the Costa Rican English program (2016)—becomes relevant. According to this document,

teachers and students should be immersed in a classroom environment that resembles scenarios students will face outside the classroom, implying that (from a task-based approach) instructors would need to implement communicative tasks that mirror what students typically do at work (for more on this, see Willis 2008). In the case of the present study, that would be done by having the participants fill out a Request for Information under a Tax Information Exchange Agreement.

Overall, TBA is a favored methodology in English as a Foreign Language (EFL) classrooms. Its focus on processes and on mimicking real-life communication is particularly appropriate when teaching in a company setting to students who expect to apply knowledge to their professional fields. Nonetheless, in Costa Rica, despite emphasizing the importance of teaching a language through tasks, the Ministry of Education does not provide a full description of how a task should be constructed. In this regard, Richards (2006, p. 31) attempts to clarify the notion of a “task” by listing descriptors which may be summarized as follows:

- Learners do or carry out a task with existing resources.
- They have a communicative outcome beyond just learning a language feature.
- The task focuses on meaning.
- The task involves use of communication strategies and interactional skills.

One of the most salient tenets of TBA is its ability to be applied in realistic scenarios. Willis (2008) expressed that tasks force students to use the language they know to face given situations and to solve the problems that those situations may imply. The idea of “forcing” students to use what they know means that they will be immersed in a scenario that is more likely to appear in the real world. Such language use makes the learning process more meaningful given the fact that students may be more engaged with the activity, which according

to Jarvis (2015) represents real and meaningful use of language. On the same point, Calderón and Rodríguez (2014) claim that classes “must involve . . . realistic tasks to challenge students’ . . . learning process” (p. 20). Also, the authors discuss that a learning process must be “built upon what students need, already know, and can do” (p. 20). Clearly, the authors place students and their context at the center of attention and seek to enhance their abilities with meaningful tasks; these tasks mirror what students encounter in their usual routines.

Another key aspect of TBA is student-centeredness and the roles of the instructor. In this regard, Biggs (1999) emphasizes that what students do in class is more important than what teachers do (p. 63). This statement relates to how instructors motivate their pupils to engage in and try activities that will lead them to real learning. The author implies that students are the ones that need to acquire the knowledge, and teachers are the ones who already master the knowledge and skills to be passed on; therefore, teachers must find mechanisms to make students go through the tasks that are going to give them the understanding of the subject matter and the desired outcomes. This view, discusses the author, is categorized as a “deep approach” (p. 60) to learning, meaning that students achieve desired outcomes by engaging and facing tasks directly. Such an assumption is translated into a TBA view and is in accordance with Biggs, who claimed that “students feel free to focus on the task . . . [and] students can work collaboratively and in dialogue with others” (p. 61).

In addition to student-centeredness, another tenet refers to how much control students and teachers have inside the classroom. Instead of listing descriptors, Ellis (2005) summarized TBA in ten main principles that deal with how teachers must provide a set of rules for students to follow and comply. Also, the author stresses that learners must take care of both meaning and form when communicating, which requires individuals to analyze and produce content. Ellis

proposes free and controlled interaction of the pupils during the delivery of the class. If such principles are followed, the lesson should have a more relevant impact on students' language acquisition.

In addition, Oxford (2006) discusses how a task may be considered an imposition to a person due to job-related assignments, which in a way leads to developing problem-solving skills. The author says that people deal with this kind of tasks in their everyday activities, which help them to make a living. Dealing with those 'impositions' certainly sets a disagreement with Ellis (2005) perception of tasks as behaviors that should come naturally; however, it is necessary to consider these aspects as people must also perform well in their jobs, where they will be immersed in most of the time. Oxford also describes how this view makes students face problem-solving situations that simulate activities from their daily work. In the same regard, Ellis (2003, as cited by Oxford, 2006) comments how this focus deals with "structure-based production tasks", which require learners to imitate a target structure but allow them to produce their content. To this effect, Willis (1996) proposes five types of tasks, when trying to explain what a task is, as the basis for TBA: listing, sorting, comparing, sharing personal experiences, and having creative tasks. They have a problem-solving nature at the core given that such processes can be used to manipulate information that students need to understand, analyze and convey. Without a doubt, as is the case of the participants of this study, students who communicate with peers abroad and whose actions have some effect in the financial decisions of a country, will constantly be involved in problem-solving and comparing tasks because they need to manipulate information on a daily basis, be it in their L1 or L2.

Another important tenet to highlight is that TBA allows to keep track of the students' progress. Acar (2006) claims that aside from evaluating the outcome and production of language,

TBA also pays special attention to the learning process of the student, which provides teachers with the opportunity to give constant feedback. Acar suggests that students go through a more comprehensive support during the construction of the required language and learn how to deeply analyze their performance along with the instructors. Furthermore, cooperation also matters in TBA. Jong (2006) defends that TBA relies on cooperative working, which motivates students and helps them to succeed in their tasks. Also, by leaning on this collaborative nature, students will get more diverse feedback from interacting with each other as well as with the teacher. Lin (2006) also supports this cooperative approach by stating that “informal feedback from students(...)has been very positive” (p. 244) in a Japanese university setting.

Finally, another essential element for producing accurate language in a task is knowing about and having a “discourse community” to address (Harmer, 2004, p. 16). Harmer mentions a discourse community as an element to consider when writing genre-specific texts. In an example about a newspaper ad, the author claims that the members of a discourse community “know what an advertisement does and should look like, and the writer has taken this into account to make sure they recognize what they are writing for what it is” (p. 16). Thus, in the present research, such a discourse community may be either the company staff that communicates in English with each other on a regular basis or external clients or customers with whom students would have to deal in a foreign language, creating the need of accurate, genre-sensitive writing. The term for the different writing constructions is going to be called “genre” and the specific choice of vocabulary within the genre is the “register”. For achieving successful writing, Harmer argues that students must incorporate not only the knowledge of genres, but also general world knowledge, sociocultural knowledge, and topic knowledge (p.17). This genre awareness means that learners need to produce texts that suit a communicative purpose - thus complying with the

rules of each genre and assuming sociocultural norms that make a genre valid. This implication is also stated by Harmer himself, arguing that “writing in a particular genre tends to lead to the use of certain kinds of text construction. This must have implications not only for the way people write, but also for the ways in which we teach people to become better writers in a foreign language” (p. 27). Then, considering the present paper, students must follow specific genre rules (RI forms filling) to comply with the expectations of their working place and foreign peers.

Advantages of TBA

As seen in the previous section, TBA bases itself on interaction, processes, cooperation and previous knowledge to build new skills. This subsection aims to highlight the benefits that those principles bring to the students.

The first of these benefits deals with reality. Since TBA allows teachers to bring the real world to the class, students do encounter situations that are likely to appear outside the classroom. To this regard, Kim and Kim (2005) state that teachers must provide learners with the “conventions of school and workplace genres as a tool for empowering students with linguistic resources for social success” (p. 3), meaning that these tasks will take care of both objectives (see Long, 1985; Sato, 2010; Willis, 2008).

Additionally, as a second benefit, TBA centers the learners on language use rather than memorization. Jarvis (2015) explains that TBA sets students in situations where they will learn to use the language accordingly, leaving behind the conception of making learners memorize and describe structures. The author claims that this type of teaching is a practice that should be considered by instructors to improve their teaching and student outcomes because learners improve language use. In this sense, Sato (2010) states another benefit: motivating students. The author further agrees with Jarvis on having learners engage in activities where they must use

language as much as possible. Sato argues that TBA helps students to motivate and engage in communication using their second language, which is one of the main goals of the classroom scenarios. Motivation will smooth the process of language acquisition for learners, because they will try to complete tasks that might be encountered in everyday activities.

Regarding motivation, Dörnyei (2001) also states that teachers must take care of how tasks are assigned to students and how students will apply their knowledge outside the classroom setting for them to keep a positive attitude towards tasks. Likewise, Mangubhai (2006) writes that individuals learn when having real and meaningful communication with their peers. These authors defend a position that answers two of the fundamental questions that Willis (2008) lists for designing TBA classes: “Will the activity engage learners' interest?” and “Does the activity relate to real world activities?” Mangubhai and Willis show how motivation and interaction become essential elements in learning and how such objectives can be achieved through TBA.

Another advantage of TBA is analytical skills improvement. Alkhateeb (n.d.) outlines six types of tasks; two of those types relate to information arrangement and problem solution with an analytical perspective. Undoubtedly, this also represents an advantage of TBA because it stimulates students to consider different solutions to a problem and makes them analyze which the best way to communicate ideas is. On the same line, Jarvis (2015) discusses that TBA improves analytical skills by making students confront different problems.

An extra benefit is that students tend to present a better performance when having TBA classes. Sarani and Farzaneh (2012) found that when using TBA, their students would have a higher performance during the evaluation and general language use. The authors mention that such an outcome is linked to the internalization process that students had to go through when exposed to TBA. Also, they attribute the results to the interactive nature of their classes, which

provides learners with different views from their classmates and not only from the teacher. In addition, the “authentic, purposeful, and intentional background for comprehending and using language” (p. 125) is emphasized when students realize that whatever is done in the classroom is likely to be done in the real world.

As a last advantage, internalization processes and true learning appear to be present when exposing learners to TBA. Regarding problem-solving skills, Dillenbourg (1999) summarizes a series of studies that agree on the fact that “learning is expected to occur as a side-effect of problem solving, measured by the elicitation of new knowledge or by the improvement of problem-solving performance” (p. 4). This author also says that finding solutions to troublesome scenarios, along with other collaborators, will bring a better internalization process of the skill and language to the student. Deep understanding, and therefore, true learning can become a reality when using the problem-solving method fostered by TBA, one of the most significant skills that learners can use for improvement. Furthermore, the author discusses how the stated scenario allows students to interact and face different situations that require them to come up with diverse mechanisms for solving problems, making teaching and learning more effective. With his research, the author gives a more active role to the students allowing them to create their own coping mechanisms, which will help them in different troublesome situations.

Relevance of Writing in TBA

As outlined above, several authors have contributed to TBA literature by elaborating on its applications in language learning (e.g., Dillenbourg, 1999; Dörnyei, 2001; Jarvis, 2015; Sarani & Farzaneh, 2012;). Though such contributions have definitely brought improvements to the field, TBA research on writing skills seems overlooked as most of it has focused mainly on speaking (e.g., Diaz, 2015; Espinoza, 2014; Gamboa & Sevilla, 2014; Vargas 2015; Zamora &

Chavez, 2013) and reading skills (e.g., Barrantes, 2015; Barrantes, 2017) as well as homework (e.g., Barrantes, Bonilla, Saravia & Solís, 2012), audiovisual resources (e.g., Olivares & Barrantes, 2016), and grammar awareness (e.g., Salazar et al., 2018).

For having effective communication, people need to be socially competent. Social intelligence is defined as the “ability to connect to others in a deep and direct way, to sense and stimulate reactions and desired interactions” (Institute for the Future, 2011, p. 8). This type of skill allows people to interact with each other more effectively and to get immersed in different scenarios more easily since they help to smooth the interactional processes. The Talent Place (n.d.), a project by CINDE, states that professionals need to be socially competent if they want to succeed in the years to come because employers are considering such knowledge as an extra requisite.

Writing is a task that most professionals must face daily for communicating with coworkers or customers. Being so, improving writing skills in a second language is fundamental not only for communicating effectively but also for providing people with opportunities over those who lack the ability to express thoughts in a written form (Harmer, 2004). This idea summarizes the reasons why mastering writing in a mother tongue and in a second language should be a main objective in the educational curricula. Writing, more than a skill, could become an art: it requires practice to express oneself concisely and clearly. In the context of Costa Rica, several reports show that in general terms, writing is a skill that has become underrated by the educational system.

The S. Ed. (2017) points out that the Ministry of education (MEP) has been focusing on the communication skills and critical thinking in English Language teaching since 2008 (p. 52). Despite doing so for nearly ten years, students still fail to excel in problem-solving tasks

evaluated by the government institutions and the external peers represented by the Programme for International Student Assessment (PISA). This idea is a pervasive issue in the different versions (2013, 2015 and 2017) of the S. Ed. Based on that information, one could argue that the working population that has some knowledge of English could easily show a poor performance in writing tasks; writing in such scenarios may deal with problem solving situations, analysis of the context or issue, and general communication with peers.

In relation to teaching writing, Lin (2006) explains a genre-based approach, where teachers present texts in class as a primary focus, and students are expected to produce language in a similar format. The author also mentions that such an approach analyzes functionality of the language rather than its structural rules. It could be argued then that this view would help to fulfill some of the needs that Costa Rican population may have as to their second language knowledge and use.

One specific case of higher concern is that analyzed by Rodriguez (2005). She conducted research related to writing issues at a university level in Costa Rica; her findings show that the professors at that institution complain because students “do not know how to write” (p. 3) even after graduating from the English major program. The program, whose main goal is to make the student “speak, read and write in English with an advanced level of fluency and precision” (Escuela de Lenguas Modernas, 2018, para. 5, authors’ translation), has several courses devoted only to writing throughout the whole major. This study shows that even when people decide to major in a second language, writing skills still represent a challenge for both instructors and learners.

This concern is at odds with what is stated in the National English Programs by MEP from 2013, 2016, and 2019. The files profile students as people who can use the four language

macro skills in different contexts. If this were the case, statements such as the ones mentioned earlier should not occur, and the problems faced when learning English in college should have been solved in high school. The reality is that five years ago, Costa Rica had poor results in the English Proficiency Index (Cerdas, 2018). In fact, Prendas (2016) reports that until two years ago, the Ministry of Education decided to incorporate new English programs for public institutions, given that students had a basic language use when finishing high school.

Although reading has generally been considered a receptive skill, people experience more often its natural relationship to writing and vice versa. Writing cannot be considered a productive skill alone without noticing the ever-growing need of parallel writing when teaching to write for specific genres. Harmer (2004) describes how teachers may make use of several versions of one text genre and have students extract similarities and structures from them. However, the author also highlights that at lower levels, a teacher cannot expect students to analyze complete texts although paragraph analysis and some form of imitation would be useful to achieve the communicative purpose. The author points out that “a prerequisite for their [students’] successful completion of the task will be to read and analyze texts written within that same genre” (p.29).

In sum, one can state that Costa Ricans have a poor performance as to writing in English not only in their academic context but also in the professional everydayness. This problem prevails even when basic and higher education have aimed to find a solution by strengthening their teaching curricula. Against this background, the researchers aim to contribute to the field by having subjects fill in RI forms and evaluating aspects directly linked to writing skills through TBA. This way, this research seeks to contribute to the scarce literature on writing in TBA in a Costa Rican context.

Methodology

Participants and Instructional Context

A total of 11 students (10 female, 1 male) participated in this study, which took place in a government financial institution in San José Costa Rica. Their ages ranged from 28 to 60 years ($M = 41.36$, $SD = 7.58$). The participants' native language was Spanish, and they all were enrolled in an EFL course that aims to help them communicate with foreign peers in their workplace. The class was a 216-hour course of general intermediate English, which students took twice a week, three hours per day. In this class, the teachers must usually accommodate content to make it more relatable to students' actual jobs. The Oxford Quick Placement Test indicated that their average English level was low-intermediate ($SD = 0.83$). Considering these data, convenience sampling was used in this project.

Instruments

Placement test

The Oxford Quick Placement Test (see appendix A) was administered to determine learners' proficiency level within the Common European Framework of Reference. This agrees with the idea of using the students' previous knowledge as a basis—as stated in the literature review (see Willis, 2008; Calderón & Rodríguez, 2014).

Request for Information Template

The Request for Information (RI) Template used in a TIEA (taken from the OECD website [see appendix B]) is the main form used between countries (jurisdictions) to request specific information on tax matters about a taxpayer when there is an active Tax Information Exchange Agreement between those nations. It consists of 17 sections to fill in with the

background information, the grounds for believing the information is held at that jurisdiction, and the specific information requested. No content modifications were made. This template was used in the pre-task (PT), task 1 (T1), task 2 (T2), and the post-task (PTT). They were fully completed individually except for T2, which was pre-filled in all sections except for items 12, 13 and 14. This was done so students would focus on written production only. The reason to choose this instrument agreed with one of the TBA principles stated by Nunan (2006): making clear that TBA is a “needs-based approach to content selection” (p.14). Generally, due to professional circumstances, the participants had eventually dealt with international taxation and agreements: cases which are the main content for RI forms. This matches the need to focus on the personal experiences of learners and on how those experiences may contribute to the learning process (see Nunan, 2006). For the participants in this study, the nature of the tasks provided them with the opportunity to deal with controlled scenarios that they would face in the real world. In fact, the idea of real-world-like activities answers one of the questions that Willis (2008) lists as essential for activities to be considered tasks, which is one of the goals in the instruction period.

Rubric

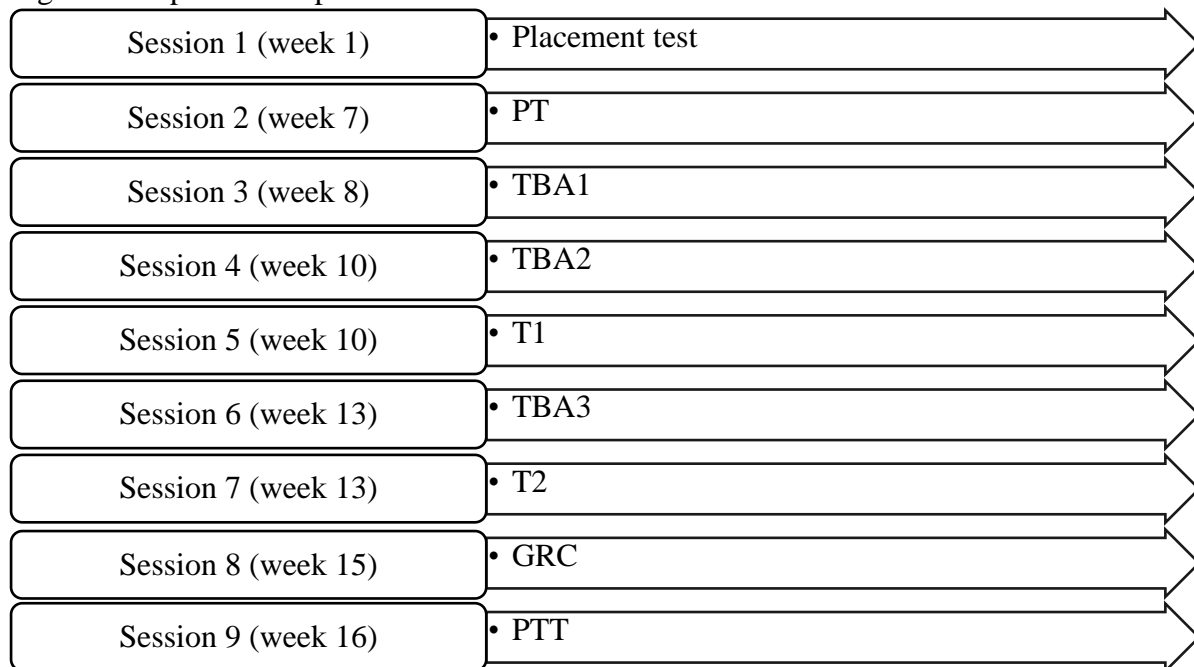
To evaluate the performance of the students, the researchers designed a third instrument: a two-page rubric (see appendix C), containing three aspects, five criteria for each aspect, and the descriptors for each aspect and criteria. The rubric aspects, criteria, and descriptors agree with one of the requisites for evaluating students in TBA stated by Van den Branden (2006): assessing “the extent to which they [students] are able to perform the target tasks” (p. 12). The total points of the rubric was 15, and based on the Costa Rican Ministry of Education criteria for passing a class (2019), the passing and highest grades that students could get were 70 and 100, respectively. Harmer (2004) defends that besides checking final outcomes after any instruction

period, students need to get feedback through the learning process itself; that is why this rubric measured the students' performance in each of the tasks, following up on one of the objectives of this study of measuring possible immediate and sustained effects on the students' ability to fill in RI forms. The researchers evaluated each task individually, and when having different results for a same participant, they discussed the results and unified criteria to assign a grade.

Design and Procedures

To gather data, 9 sessions took place over a 16-week period. Each session lasted one hour (see Figure 1).

Figure 1. Experimental procedure



Note. PT: Pre-task, TBA1: TBA lesson 1, TBA2: TBA lesson 2, T1: Task 1, TBA3: TBA lesson 3, T2: Task 2, GRC: general review class, PTT: post-task

On the first session (week 1), students took a Placement test. The instruction was to complete the test and grade it with an answer key as the instructor walked around helping them check. For logistic purposes, students graded themselves after the test and were able to know their proficiency level on that session. A general description of the CEFR levels was provided so that

students were clear about their own results and what that meant in terms of the CEFR grading scale. The placement test took 1 hour from the regular class schedule, and the answers were provided in class.

The second session took place on Week 7, when students undertook the PT (see appendix D) that helped the researchers to know what familiarity students had with Tax Information Exchange Agreement (TIEA) Request for Information forms. The work was carried out after a schema activation session, where the teacher-researcher addressed the topic and elicited students a priori knowledge of the document; students also added their expertise in tax matters to help understand the legal framework for TIEAs signed by Costa Rica and other countries bilaterally. Students spent 1 hour filling in the RI form.

Before T1, on weeks 8 and 10, students had their scheduled general classes and 1-hour sessions where the teacher addressed Request for Information forms under TIEA through a TBA lesson (TBA1 & TBA2). The cycle involved a pre-task where groups analyzed cases involving tax fraud, and they would need to ask another country for tax-related information. Students were asked to fill out the forms in groups according to the cases provided. On a language focus post-task, the teacher reviewed the target grammar forms that students misused in the tasks and the key terminology that may have been misused.

T1 (see appendix E) was performed on the second class of week 10; this day students individually filled in an RI form as part of the main task of their lesson, which took 1 hour. This time the lesson was a full TBA lesson, involving a schema activation session which dealt with their impressions and experience of the PT. The pre-task for this lesson was also group work in which students discussed how to file an RI based on a case provided to each group. The main task at this lesson, however, was to be carried out individually as was the case in the PT. The

post-task part of the class was devoted to students' own impressions of the main task in a class discussion.

During session 6, students solved two cases in two large groups; the groups were formed randomly by the teacher. The aim of this class was to review the RI form for content generalities. Then, to gauge if washback had been achieved, students revisited the RI form and discussed a choice of answers for each section in groups. The incorrect responses were built from excerpts of their own errors produced from Task 1 in order to observe whether the group would choose the same incorrect answers, or if the group analysis would lead to a correct answer applying the target content and grammar.

Two days after, during session number 7, students performed T2. In this case, they had to complete sections 12 to 14 of the RI form under TIEA that was partially filled in (see appendix F). The focus was mostly on three sections: "Relevant Background", "Information Requested", and "Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction". All other sections of the form were pre-filled so that students could focus on these three sections, which required elaboration and were the core of the task. The idea was that learners demonstrated they can synthesize the information to provide accurate content according to those three main sections, while using accurate target grammar at the same time. Since it was a shorter task, students were given 40 minutes to complete it.

On session 8, students had a general review class (GRC) on grammatical structures and key terminology as an error recognition session, much like in session 6, to prevent issues that arose when filling in RIs. Among the aspects revised were the use of punctuation, subject-verb agreement, spelling, and paraphrasing. This review took an hour of the regular schedule.

Finally, a week after, on session number 9, students performed a delayed PTT, which had two parts. The first section was an empty RI form to be filled based on another hypothetical case detailing possible tax fraud, and the second part was an additional RI form that was partially filled-out. Students were to complete sections 12 to 14 as was done in session T2. The purpose was to have them focus on their arguments, their ability to synthesize information, and the target grammar to be used here. Both sections had different cases (see appendix G) and were aimed at mimicking the exercises carried out before in T1 and T2. This session also took one hour to complete.

Considering the cases for each task, and for counterbalancing purposes, the researchers decided to vary the order of the information included in each case instead of providing information that would chronologically fit sections 12 to 14 of the RI. This helped to make sure that students would read carefully and come up with the correct information for each section of the form rather than just scanning the case and filling in the form by copying some lines from the given text. By this stage, students had had several post-task sessions where revision led them to identify common errors with the intent of achieving positive washback from the tasks.

Paradigm

This research can be categorized in what Creswell (2008) calls postpositivist paradigm. The author describes this conception as the study of causes and effects from the manipulation of variables through experiments. Also, the numeric data is a characteristic that prevails within this perspective. The paper fits in the stated paradigm since the teachers observed and measured the effect of a specific writing pattern in the general writing skills of the students by means of the instruments described in the aforementioned section.

Approach

Creswell (2008) states that quantitative methods analyze numeric data and base their results on experiments with controlled scenarios. To this regard, this study had a quantitative nature. The two main instruments were a RI form and a rubric that measured the performance of the students during the intervention time. These instruments allowed making a numerical analysis of the whole process by comparing the grades from the PT, T1, T2 and the PTT.

Variables

The independent variable of the research was the teaching methodology itself. INA students usually take classes where Presentation Practice Production (PPP) teaching prevades. This research intended to introduce TBA as a different basis for class development, expecting to have a positive outcome in the students writing skills. TBA becomes a more useful approach in this research since it makes “learners use language to achieve a real outcome” (Willis, 2016, p. 2) rather than just replicating content and structures provided by the teacher at the beginning of the class (Criado, 2013), which is the case of PPP.

Regarding the dependent variables, the researchers focused on measuring task completion, content correctness, and the grammatical accuracy of the students’ written production. These aspects were considered dependent because they would reflect the effect of the independent variable: TBA.

Role of the Researchers

This project represents a completion requisite for the program that the researchers took at the University of Costa Rica. For that reason, researchers also had the role of teachers since they oversaw the design of the theoretical and methodological framework, the delivery of the classes, and the analysis of the results. Aside that, it is worth mentioning that the classes were delivered

only by the regular instructor of the course, while the other one was observing some of the classes for immersion purposes. The rest of the work during the whole research process was done as a team.

Results

This section reports the immediate and sustained effects that TBA had on students' ability to accurately fill out a Request of Information (RI) under a Tax Information Exchange Agreement (TIEA). To this end, table 1 shows the general grades from all sessions.

Table 1. Grades per student per session

Students code name	PT	T1	T2	PTT
Bender	86,67	86,67	86,67	93,33
Hubert	73,33	0,00	80,00	60,00
Conrad	80,00	86,67	86,67	93,33
Atenea	73,33	0,00	0,00	80,00
Apolo	73,33	80,00	0,00	80,00
Fry	80,00	73,33	80,00	66,67
Randy	73,33	86,67	86,67	86,67
Wong	86,67	80,00	86,67	80,00
Elzar	86,67	86,67	86,67	100,00
Jay	86,67	86,67	80,00	80,00
Amy	80,00	0,00	86,67	73,33

Note. PT: Pre-task, T1: Task 1, T2: Task 2, PTT: post-task

Immediate effects

The immediate effects range from the performance after the PT, specifically after the intervention sessions before T1 and T2 (cf. Table 1). The results obtained show three emergent patterns: increased performance, decreased performance, and plateaued performance. As can be observed in Table 2, the mean scores reveal that students had some progress from PT to T2. It should also be noted that the standard deviations obtained from T1 and T2 scored higher because a number of students missed those sessions, and the respective grades were zero.

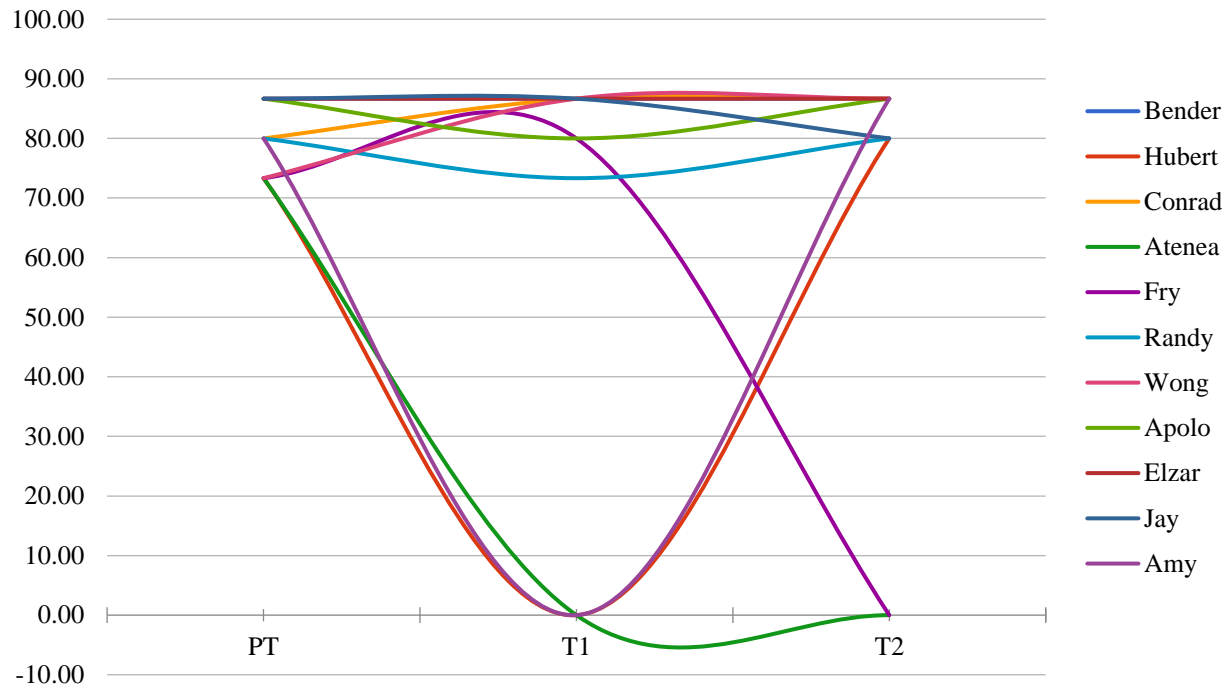
Table 2. Immediate effect descriptive statistics per session

	PT	T1	T2
<i>Mean</i>	80	80	86.67
<i>(SD)</i>	(5.96)	(39.15)	(34.29)

Note. PT: Pre-task, T1: Task 1, T2: Task 2

Graph 1 is a visual representation of the three emergent patterns. In terms of increased performance, four people out of eleven were able to show some immediate improvement: T1 and T2. Considering decreased performance, only one participant (Jay) had lower grades in T1 and T2 interventions if compared to the grade obtained in PT. The two lines corresponding to participants who scored a 0 correspond to participants that missed some those sessions. Finally, plateaued performance can be observed with the remaining 4 participants who failed to increase their grades from PT after the interventions in T1 and T2.

Graph 1. Students immediate progress per session



Note. PT: Pre-task, T1: Task 1, T2: Task 2

Sustained effect

The sustained effect measures the performance after the last intervention, that is, from T2 to the PTT. Since some participants missed sessions T1 and T2, the grades from all the sessions are also considered for comparison purposes in those specific cases. Similar to the immediate effect, the sustained effect rendered three emergent patterns: increased performance, decreased performance, and plateaued performance (see Table 3).

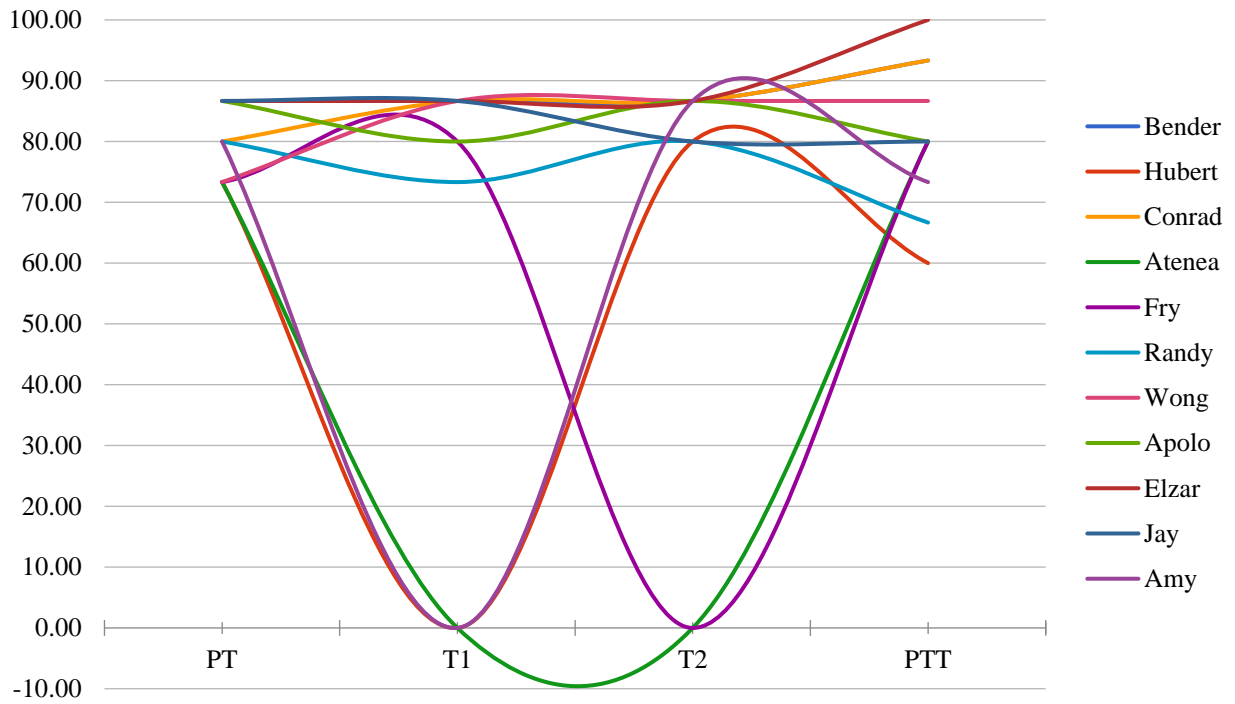
Table 3. Sustained effect descriptive statistics per session

	PT	T1	T2	PTT
<i>Mean</i>	80	80	86.67	80
<i>(SD)</i>	(5.96)	(39.15)	(34.29)	(11,86)

Note. PT: Pre-task, T1: Task 1, T2: Task 2, PTT: Post-task

Graph 2 depicts the data in Table 1. In terms of increased performance, it can be observed that five out of eleven participants displayed progress during the four sessions. Out of those five subjects, one ranked slightly higher in the first three interventions and then obtained a perfect score in the last session. The decreased performance can be seen in four of the students whose PTT grades were lower than in the previous sessions. Lastly, the sustained plateaued performance appears in only two cases: Wong and Apolo, who had consistent grades in most of the sessions. The W-like shape is the result of those participants who missed T1 and T2 and were assigned a zero. Though all participants attended PTT session, two of them missed session T2, which gives no point of comparison in terms of their performance. However, one of them did attend T1 session, and the participant's grade was the same as in PTT, categorizing its performance as plateaued. The other student missed sessions T1 and T2 but attended PT session, and the grade obtained in PT was lower than that obtained in session PTT, which fits into the increased performance pattern.

Graph 2. Students' sustained progress per session



Note. PT: Pre-task, T1: Task 1, T2: Task 2, PTT: Post-task

Discussion

The aim of this study was to test the immediate and sustained effects of TBA on students' ability to fill in request for information (RI) forms. We expected participants to generally benefit from the tasks. However, the results showed otherwise. In fact, three performance patterns emerged: increased performance, decreased performance, and plateaued performance. The following factors provide a plausible explanation for such results.

Learners' Individual Traits

The findings obtained illustrated how the students' individual traits may have contributed to the different performances because

the tasks . . . may be relevant for a few learners and for others . . . too difficult and for some others . . . too easy and they may feel that it is a waste of time to perform the task . . . [Also], It is difficult to cater to learners with different levels of previous knowledge at the same time. Learners with low level of knowledge might find the tasks too ambitious and at the same time learners' high level of understanding might find the tasks too easy and boring. (Grace, 2015, p.2768)

In other words, students' personal perceptions may have a strong influence on how they do a task, and consequently, on their general performance. Clearly, classrooms usually have students with different language proficiency levels, different experiences, and different background knowledge, which may hinder their improvement. In the case of the sustained effect, these divergent views of the task may have led Apolo, Randy and Jay to fall into the plateaued pattern. Grace (2015) further emphasizes a "survival orientation" principle (p. 2767), which means that students make little effort to do a task. If one is to consider this principle and students' own a priori knowledge of the subject, this plateaued pattern could be explained. That is, students did

not score low because they had background knowledge on the area, but they did not score high either because they were adopting a “survival orientation.”

Considering the decreased performance pattern, Fry, one of these cases, scored lower especially in the “information accuracy” aspect; Amy, the last of the cases, did complete all the form, but scored low in the “information accuracy” aspect. Looking closely into “information accuracy”, the means suggest that this aspect might have influenced a decreased performance because it was scored lower than the means of the other aspects, in 3 out of the 4 sessions. (see table 4). This means that understanding the information and placing it in the right place may have been an issue for the learners given their proficiency level. Therefore, this may suggest that the text per se was more challenging than expected for some participants and led the students to face difficulties during the tasks.

Table 4. Means per aspect per session

	PT	T1	T2	PTT
Information accuracy	3.82	3.18	3.45	3.91
Grammar control	4.18	3.14	3.50	4.27
Task completion	4.36	3.05	3.68	4.32

Note. PT: Pre-task, T1: Task 1, T2: Task 2, PTT: Post-task

Moreover, given that most of the students had an A2 level, the difficulty from the texts included in each task might have moderated the performance of the students and helped to encounter problems when putting the right information in each section from the form. Drawing from Skehan’s (1998, as cited in Willis & Willis, 2007) focus on the primacy of meaning and completion as top priorities when doing tasks, it can be deducted that students with a decreased

performance did not quite consider completion or sensical meaning a priority for the task. They might have actually taken a “survival orientation” (Grace, 2015) approach to completing the task. TBA might as well present some disadvantages such as “task difficulty” (Grace, 2015. p. 2765) which includes issues related to vocabulary, genre, and quality of information, among others. Therefore, students might struggle when doing a task.

Such an issue was raised by Ellis’s (2005) principles of TBA: “Instruction needs to take account of individual differences in learners” (p. 18). This principle supports that, for having a successful learning process, teachers should design classes that adapt to and incorporate all the differences in language proficiency of each student. However, the author also discusses how following this principle might hinder the learning process for students with a higher proficiency. As a solution, Ellis suggests leaving individualization behind to some extent and using a more generalized class development, which was the rationale for this paper.

Experience

A ceiling effect, which takes place when the independent variable (e.g., TBA instruction) no longer has an effect on the dependent variable (e.g., learners’ ability to fill out a RI forms), could also explain our results (cf. Schmidt & Richards, 2002). In this respect, it is worth highlighting that all the participants in the present study started with a passing grade, which seems to suggest that they already had some experience with the RI forms and TIEA agreements. If this was the case, the fact that some learners did not benefit from the tasks as evidenced in their lack of further improvement (e.g., Apolo or Wong) may not be surprising: they had sufficient background knowledge to the extent that not much room for improvement was left.

Additionally, all the participants worked for the same institution and had similar positions, yet some of them held positions that were more related to the task itself. This may

have given the latter more exposure to the international taxation and agreements processes, which matters especially because students' previous experience in their jobs plays a significant role in their learning (Zavala, 2012). What is more, Zavala adds that when people see a skill that can improve their professional doing, they will be more interested in the process of acquiring such a skill because they are more aware of the benefits it may bring to their field. With this in mind, it is possible that not all participants may have seen the task as a new skill to acquire—hence explaining the lack of improvement.

Age

Another issue that may have influenced the participants' performance is age. For example, Zavala (2012) found that age is a relevant factor that instructors have to pay attention to when incorporating tasks. The author emphasizes that learners have many differences in terms of interests and learning methods depending on their ages. Also, her findings suggest that younger people tend to have more chances of showing more evident improvement if compared to their older counterparts. Thus, since our participants' ages ranged from 28 to 60, Zavala's findings may explain why they showed the three different patterns outlined in the results. For instance, Hubert shows a decreased performance because the scores in the three aspects (i.e., accuracy, grammar and completion) were lower. This may have been due to his age: he was the oldest participant (60 years). Interestingly, the opposite performance was observed in younger participants (e.g., Bender, 36; and Conrad, 30) who were able to sustain their increasing performance in the PTT.

Motivation

In the case of the decreased performance in an immediate effect, only one participant (Jay) had lower grades after T1 and T2 intervention when compared to the grade obtained in PT.

This was mostly because the participant did not fully complete all the sections of the form. A possible explanation for this behavior could be the student's interest in the task, which seemed minimal. As stated by Dörnyei (2001), if instructors want motivated students, then teachers must find a task useful for their daily activities. Even though the task selected for the study was useful for the participants, some learners may have had a different perception of it. Assuming that every student would be interested in a task would be a misconception. Zavala (2012) further discusses how motivation depends on whether learners have internal or external reasons to improve their language skills. Bitchener and Storch (2016) also elaborate on this writing that "learner-internal factors, such as those with a motivational and affective component (...) operate on an emotional level and influence whether a learner initiates language learning processes" (p. 29). In the case of our participants, some may have seen personal or professional growth, and some may have taken a class as a job-related imposition.

Regarding the different patterns showed by the participants, Manchón (2014) writes that the quality of what people write will depend on how motivated and challenged they feel. Some of the participants may have not felt motivated because they did not see it fit for their daily tasks; some others may have not felt challenged because they were already familiarized with the type of task. These reasons may also explain the opposite scenario: those who were motivated and challenged may have found the task useful for their job-related skills and their general language improvement.

On the immediate effect, the plateaued performance pattern was observed with the participants Bender, Conrad, Wong, and Elzar. As highlighted in the results section, these participants showed a performance that seemed neither to increase nor to decrease. Aside from the reasons given in the previous patterns (e.g. motivation, interest, experience), Ericsson and

Pool (2017) explain that people might stop improving a skill because they fall into a comfort zone, where they feel that their knowledge and performance in a certain area is enough to keep up with a task. In the case of our participants, when seeing that some of them had a passing grade, which was everyone's case, they might have fallen in that comfort zone so much so that they sought no personal progress.

Nature of the Task

Considering the nature of the task, we could state that TBA can have a positive immediate influence on learners given that some of them showed some improvement after the interventions. This agrees with Calderón and Rodríguez (2014) and Willis (2008) in that students were facing real-life communicative tasks in their classroom context: filling in RI forms, which is essential for fighting tax fraud. Besides, having students achieving a higher performance also suggests that the findings from Sarani and Farzneh (2012) might be true. The authors discussed that TBA helps learners internalize their learning by interacting with their classmates and dealing with purposeful language use. Willis (2008) states that a task is useful for real life when it can mean something for students on three levels: *meaning*, *discourse* and *activity*. (p.15). That is, students' own tangible outcomes reflect new meanings and a product that would be useful in their real-life tasks; those outcomes also create a discourse that they can relate to and is realistically used while carrying out a consequential activity for their daily lives and duties. One of these three dimensions may have been missed for some of the students on the lower end of the performance spectrum. The researchers were unable to fathom whether the task would relate in meaning, discourse and activity—simultaneously—for all participants in this study, enough to have them achieve a sustained or increased performance. On the other hand, having students

with consistent and lower grades after the interventions supports the findings of Grace (2015) as to the divergent perceptions, and therefore outcomes, that learners may show when doing a task.

The previous ideas are further developed by Zavala (2012), who states that by using TBA, her students had a slight advantage in different language skills over those who underwent different types of classes. This supports the positive impact that TBA may have on learners. The author highlights that tasks have to be appealing, which may have been the case for some of our learners as explained in previous sections. For example, in this study, since learners saw an improvement in a skill that they may need in a future job position, their interest in the tasks may have increased, and consequently, their outcomes were positively affected, too. This motivation agrees with Córdoba and Navas (2009) who assure that implementing TBA will bring benefits for both instructors and learners since the latter find themselves more appealed and challenged. In addition, Zavala (2012) highlights the advantage that TBA has on strengthening productive skills (such as writing) which was the case in the present study. In other words, the instructors of the present study sought to bring those advantages from the TBA to the participants in order to improve their writing skills needed in their job positions, and some students did find a personal benefit in those advantages.

As mentioned in previous sections, writing has tended to be the overlooked skill in ESL research. Being so, Byrnes and Manchón (2014) establish a disparity between the TBA work done on speaking skills and the one done on writing skills, being the former usually preferred over the latter. The authors, however, support that linking TBA with writing tasks becomes beneficial for learners since it allows to track students' performance and look for ways to improve the language production. Such was the case of this study. Having students producing written tasks allowed the instructors to corroborate which areas to focus on when doing reviews

in the classes (TBA2, TBA3, GRC) between the evaluated sessions (T1, T2, PTT). This may have led to the improvement that some of the participants showed over the several interventions. Byrnes and Manchón (2014) further elaborate on this claim by writing that different from oral tasks, writing tasks lead students' attention to more specific language aspects and allow them to increase the control on those aspects (e.g. grammar). This means that our participants may have been more aware of their own performance by self-monitoring themselves when solving the tasks and correcting or avoiding possible mistakes that they would have made under different methodologies.

Opposite to the previous statements, Kazeroni (1995) explained that even though TBA may focus on individuals' needs, it pays little attention to the individuals' personal differences, meaning that the task and the purpose of the task take more of the researchers' attention. This may support why some of the other factors outlined before may have affected the outcomes since the present study did not fully take those factors as the basis for developing the study design. Instead, this research focused on the skills that learners had to improve and the purpose that the task served for the learners.

Duration of the Study

The extension of the study, a total of 16 weeks, could have influenced our results as well. An example of this is reflected on the increased performance in the sustained effect. Some students were still able to increase their grades in the delayed session; this could mean that, if given more sessions (whether immediate or delayed), they could have kept on improving their performance, and perhaps the difficulty of the tasks could have been increased as well to challenge the participants. This could be explained through the ideas stated by Dillenbourg (1999) and Lin (2006), who argue that solving problems constantly can make students internalize

skills and use language better, while Dillenbourg explains that by paying attention to the functionality of a text rather than just its structural rules, performance can be enhanced. In the case of our participants, they were filling forms that had specific cases to be solved and would be shared with people in different countries, meaning that the students knew the real purpose of the forms and had to find solutions for the cases given in each form.

Dillenbourg's (1999) ideas are also shared and supported by Manchón (2014), when she argued that "*task repetition* is another task implementation variable that has attracted considerable attention [and that] I would claim also possesses unique qualities in the environment of writing." This is mentioned in reference to Bygate's (2016) own concept of "external repetition", a design characteristic that requires repetition without modifying the core task but allowing modifications in the other implementation variables. She then states that, "there is plenty of empirical evidence to suggest that mere repetition of one's own output in the written modality of a text also leads to improved performance" (Manchón 2014, p. 34). This supports the findings of our research because the RI forms that our participants filled in during the different sessions were always the same and only differed in the case presented. This points to the possibility that students could have kept increasing their performance should the study had more sessions. Nevertheless, a word of caution is provided by Manchón in that *repetition* is also the result of the revision process that is necessarily carried out after being given feedback on one's own writing (Manchón, 2014). Then the author stresses the relevance of looking into feedback as both interaction and "a crucial element when theorizing and investigating repetition as a task implementation variable" (p.8). Due to the limitations of this study in terms of time span, not enough room could be devoted to feedback as Manchón suggests for better theorizing on the factors that led to the different types of student performance: the revision in the sessions of

students' own errors was carried out in one-hour sessions because of the constraints posed by the regular class schedule and the objectives to be achieved for this INA class.

Limitations and Suggestions for Further Research

Because “[t]he flawless study, immune to methodological criticism, is a mythical beast” (Truscott, 2010, p. 627), it is plausible that a number of limitations could have influenced the results of our study. First, the researchers were unable to gather the data as desired because of time constraints. Since the class is part of a two-party agreement, the ending dates were changed several times during the study, which might have put some pressure on researchers to gather the data used in a short time. Also, several holidays had some of the classes canceled which interrupted the research process and forced researchers to move some of the activities. Had the research been a more longitudinal study, participants might have had more time to increase their performance, especially in those cases in which there was none.

Second, the lack of qualitative data prevented us from further substantiating our results. For instance, our instruments were quantitative in nature. However, eliciting qualitative data—such as their motivation for studying the language—may have shed some light into their (internal or external) motivation. To this regard, when it comes to their instrumental goal, “learners who have well established goals and a high level of interest in learning a particular target language might be expected to manifest a higher level of motivation (...) than learners with less established goals and a lower level of interest” (Bitchener & Storch, 2016, p. 29). While this may be the case, qualitative data such as learners' instrumental motivation were not elicited in the present investigation. Therefore, caution must be exercised regarding the generalizability of our findings.

Third, the sample was small. Being this the case, researchers were unable to have a control group and experimental groups, which would have allowed comparisons in student performance. This means that the authors of this study cannot confidently assert that TBA was certainly the main reason why some of the participants showed some improvement after the interventions. Thus, further research might want to include experimental groups to be able to isolate the effect of TBA vis-à-vis other types of instruction.

Finally, the researchers also consider that attendance may have influenced the learning outcome of those that did not attend regularly. Clearly, learners that do not get enough exposure to the methods used may not benefit from the classes since they do not analyze and work with the selected materials included in the tasks. This agrees with Bahrani and Shu (2013) who discuss the benefits of the constant exposure to the language. Future studies might want to find more controlled ways to ensure regular attendance.

Pedagogical recommendations

Given the time constraints described earlier, pursuing a study using TBA as its pedagogical approach to learning might be more fruitful with more time per session devoted to the study, as well as with many more tasks to be evaluated. Two-hour sessions may include longer, less restrained schema activation and multiple pre-tasks to be executed individually and in groups before taking on the task of completing an RI. A lengthier revision post-task for each session would guarantee that washback is positive, and then we might see more consistent performance patterns.

Another favored framework for this type of setting is ESP. Had RIs been included in the official course program, after having conducted a thorough needs analysis, students would have expected and welcomed the task more naturally. There would not be pressures for the teacher

researcher to also comply with the learning objectives set out by the institution and the actual lessons might have devoted their entire attention to filling out RIs correctly. There is not a particular methodology for ESP, but given the prominence of content in the RIs and the real-life task of filling out an RI, a content-based approach can be suggested as the methodology of choice for future research. The limitations in the present study might not strongly suggest a failure of TBA in and of itself, but they do point to a lack of focus on content over task completion. The benefits of each methodology are debatable, yet it is advisable to seek the impressions of the actual decision makers in charge of RIs on tax matters in Costa Rica as well students' own views on the study. As mentioned earlier, qualitative data would help to better inform the results of the study.

Contemporary approaches such as 21st-century skills could be applied to an experimental group, while the control group uses TBA. On this regard, more companies and institutions have considered the limitations posed by favoring an ESP-type course that requires a great deal of research and runs the risk of being outdated over time in business that are rapidly changing. Although RIs are not a procedure that varies much over time, new research might want to explore whether students would benefit more from learning to discover meaningful content and construct knowledge together by collaborating with others and applying critical thinking (21st century-skills approach) than they would benefit from carrying out a task systematically taught, designed by the teacher. For subject-matter experts, as some students might be, an approach like this would give more freedom to find and use relevant content.

Conclusions

This study sought to test the immediate and sustained effects of TBA on students' ability to fill in request for information (RI) forms. This was mostly because the literature showed evidence that writing skills under a task-based approach have generally been overlooked and that the research focus has mostly been on speaking skills. On the whole, our research indicates that TBA may render different immediate and sustained effects such as improved performance, declined performance, and no apparent effect on the performance of students. Since TBA focuses more on the task itself than on the students, to explain those outcomes, variables such as learners' individual traits, experience, age, motivation, nature of the task, and extension of the study were considered as possible factors that may have influenced the results. Some of the TBA tenets (e.g. imitation of real-life scenarios) and advantages (e.g. analysis over memory) were observed through the use of RI forms. This may support the positive effect that TBA could have on students, classes, and instructors in general terms. Finally, production skills were tested in this study. Hopefully, this will give a contribution to the existing literature on TBA and writing, both independently and combined.

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Name:

Date:

quick
placement
test

Version 2

Appendix A

This test is divided into two parts:

Part One (Questions 1 – 40) – All students.

Part Two (Questions 41 – 60) – Do not start this part unless told to do so by your test supervisor.

Time: 30 minutes

Part 1

Appendix A

Questions 1 – 5

- Where can you see these notices?
- For questions 1 to 5, mark **one** letter **A**, **B** or **C** on your Answer Sheet.

1

You can look, but don't touch the pictures.

- A in an office
- B in a cinema
- C in a museum

2

Please give the right money to the driver.

- A in a bank
- B on a bus
- C in a cinema

3

NO
PARKING
PLEASE

- A in a street
- B on a book
- C on a table

4

CROSS BRIDGE FOR TRAINS TO
EDINBURGH

- A in a bank
- B in a garage
- C in a station

5

KEEP IN A
COLD PLACE

- A on clothes
- B on furniture
- C on food

Questions 6 – 10

- In this section you must choose the word which best fits each space in the text below.
- For questions 6 to 10, mark **one** letter **A**, **B** or **C** on your Answer Sheet.

THE STARS

There are millions of stars in the sky. If you look (6) the sky on a clear night, it is possible to see about 3000 stars. They look small, but they are really (7) big hot balls of burning gas. Some of them are huge, but others are much smaller, like our planet Earth. The biggest stars are very bright, but they only live for a short time. Every day new stars (8) born and old stars die. All the stars are very far away. The light from the nearest star takes more (9) four years to reach Earth. Hundreds of years ago, people (10) stars, like the North star, to know

- | | | |
|------------------------|---------------|----------------|
| 6 A at | B up | C on |
| 7 A very | B too | C much |
| 8 A is | B be | C are |
| 9 A that | B of | C than |
| 10 A use | B used | C using |

Appendix A

Questions 11 – 20

- In this section you must choose the word which best fits each space in the texts.
- For questions 11 to 20, mark **one** letter **A**, **B**, **C** or **D** on your Answer Sheet.

Good smiles ahead for young teeth

Older Britons are the worst in Europe when it comes to keeping their teeth. But British youngsters

(11) more to smile about because (12) teeth are among the best. Almost 80% of Britons over 65 have lost all or some (13) their teeth according to a World Health Organisation survey. Eating too (14) sugar is part of the problem. Among

11 A getting B got C have D having

12 A their B his C them D theirs

13 A from B of C among D between

14 A much B lot C many D deal

15 A person B people C children D family

Christopher Columbus and the New World

On August 3, 1492, Christopher Columbus set sail from Spain to find a new route to India, China and Japan. At this time most people thought you would fall off the edge of the world if you sailed too far. Yet sailors such as Columbus had seen how a ship appeared to get lower and lower on the horizon as it sailed away. For Columbus this (16) that the world was round. He (17) to his men about the distance travelled each day. He did not want them to think that he did not (18) exactly where they were going. (19), on October 12, 1492, Columbus and his men landed on a small island he named San Salvador. Columbus

16 A made B pointed C was D proved

17 A lied B told C cheated D asked

18 A find B know C think D expect

19 A Next B Secondly C Finally D Once

20 A as B but C because D if

Appendix A

Questions 21 – 40

- In this section you must choose the word or phrase which best completes each sentence.
- For questions 21 to 40, mark **one** letter **A**, **B**, **C** or **D** on your Answer Sheet.

21 The children won't go to sleep we leave a light on outside their bedroom.

- A except B otherwise C unless D but

22 I'll give you my spare keys in case you home before me.

- A would get B got C will get D get

23 My holiday in Paris gave me a great to improve my French accent.

- A occasion B chance C hope D possibility

24 The singer ended the concert her most popular song.

- A by B with C in D as

25 Because it had not rained for several months, there was a of water.

- A shortage B drop C scarce D waste

26 I've always you as my best friend.

- A regarded B thought C meant D supposed

27 She came to live here a month ago.

- A quite B beyond C already D almost

28 Don't make such a! The dentist is only going to look at your teeth.

- A fuss B trouble C worry D reaction

Appendix A

- 29 He spent a long time looking for a tie which with his new shirt.
- A fixed B made C went D wore
- 30 Fortunately, from a bump on the head, she suffered no serious injuries from her fall.
- A other B except C besides D apart
- 31 She had changed so much that anyone recognised her.
- A almost B hardly C not D nearly
- 32 teaching English, she also writes children's books.
- A Moreover B As well as C In addition D Apart
- 33 It was clear that the young couple were of taking charge of the restaurant.
- A responsible B reliable C capable D able
- 34 The book of ten chapters, each one covering a different topic.
- A comprises B includes C consists D contains
- 35 Mary was disappointed with her new shirt as the colour very quickly.
- A bleached B died C vanished D faded
- 36 National leaders from all over the world are expected to attend the meeting.
- A peak B summit C top D apex
- 37 Jane remained calm when she won the lottery and about her business as if nothing had happened.
- A came B brought C went D moved

Appendix A

38 I suggest we outside the stadium tomorrow at 8.30.

- A** meeting **B** meet **C** met **D** will meet

39 My remarks were as a joke, but she was offended by them.

- A** pretended **B** thought **C** meant **D** supposed

40 You ought to take up swimming for the of your health.

- A** concern **B** relief **C** sake **D** cause

Part 2

Do not start this part unless told to do so by your test supervisor.

Questions 41 – 50

- In this section you must choose the word or phrase which best fits each space in the texts.
- For questions **41** to **50**, mark **one** letter **A**, **B**, **C** or **D** on your Answer Sheet.

CLOCKS

The clock was the first complex mechanical machinery to enter the home, **(41)** it was too expensive for the **(42)** person until the 19th century, when **(43)** production techniques lowered the price. Watches were also developed, but they **(44)** luxury items until 1868 when the first cheap pocket watch was designed in Switzerland. Watches later became **(45)** available and Switzerland became the

- | | | | |
|---------------------|-------------------|--------------------|-------------------|
| 41 A despite | B although | C otherwise | D average |
| 42 A average | B medium | C general | D common |
| 43 A vast | B large | C wide | D mass |
| 44 A lasted | B endured | C kept | D remained |
| 45 A mostly | B chiefly | C greatly | D widely |

Dublin City Walks

What better way of getting to know a new city than by walking around it?

Whether you choose the Medieval Walk, which will (46) you to the Dublin of 1000 years ago, find out about the more (47) history of the city on the Eighteenth Century Walk, or meet the ghosts of Dublin's many writers on the Literary Walk, we know you will enjoy the experience.

Dublin City Walks (48) twice daily. Meet your guide at 10.30 a.m. or 2.30 p.m. at

46 A introduce B present C move D show

47 A near B late C recent D close

48 A take place B occur C work D function

49 A paying B reserving C warning D booking

50 A funds B costs C fees D rates

Appendix A

Questions 51 – 60

- In this section you must choose the word or phrase which best completes each sentence.
- For questions **51** to **60**, mark **one** letter **A**, **B**, **C** or **D** on your Answer Sheet.

51 If you're not too tired we could have a of tennis after lunch.

- A** match **B** play **C** game **D** party

52 Don't you get tired watching TV every night?

- A** with **B** by **C** of **D** at

53 Go on, finish the dessert. It needs up because it won't stay fresh until tomorrow.

- A** eat **B** eating **C** to eat **D** eaten

54 We're not used to invited to very formal occasions.

- A** be **B** have **C** being **D** having

55 I'd rather we meet this evening, because I'm very tired.

- A** wouldn't **B** shouldn't **C** hadn't **D** didn't

56 She obviously didn't want to discuss the matter so I didn't the point.

- A** maintain **B** chase **C** follow **D** pursue

57 Anyone after the start of the play is not allowed in until the interval.

- A** arrives **B** has arrived **C** arriving **D** arrived

58 This new magazine is with interesting stories and useful information.

- A** full **B** packed **C** thick **D** compiled

Appendix A

59 The restaurant was far too noisy to be to relaxed conversation.

- A** conducive **B** suitable **C** practical **D** fruitful

60 In this branch of medicine, it is vital to open to new ideas.

- A** stand **B** continue **C** hold **D** remain

Appendix A

Alte level	Paper and pen test score		Council of Europe Level
	Part 1 score out of 40	Part 1 score out of 60	
0 beginner	0-15	0-17	A1
1 elementary	16-23	18-29	A2
2 lower intermediate	24-30	30-39	B1
3 upper intermediate	31-40	40-47	B2
4 advanced		48-54	C1
5 very advanced		54-60	C2

Appendix A

STUDENT:

LANGUAGE TEST

Choose the answer and write a cross in the appropriate box

	A	B	C	D
1				
2				
3				
4				
5				
6				
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14				
15				
16				
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49				

Appendix A

50				
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Appendix A

	A	B	C	D
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				

Appendix A

STUDENT:

LANGUAGE TEST

Choose the answer and write a cross in the appropriate box

	A	B	C	D
1			X	
2		X		
3	X			
4			X	
5			X	
6	X			
7	X			
8			X	
9			X	
10		X		
11			X	
12	X			
13		X		
14	X			
15			X	
16				X
17	X			
18		X		
19			X	
20		X		
21			X	
22				X
23		X		
24		X		
25	X			
26	X			
27				X
28	X			
29			X	
30				X
31		X		
32		X		
33			X	
34			X	
35				X
36		X		
37			X	
38		X		
39			X	
40			X	
41		X		
42	X			
43				X
44				X
45				X
46	X			
47			X	
48	X			
49				X

Appendix A

50				X
----	--	--	--	---

Appendix A

	A	B	C	D
51			X	
52			X	
53		X		
54			X	
55				X
56				X
57			X	
58		X		
59	X			
60				X

Model Template

Request for Information

Tax Information Exchange Agreement

The completed form constitutes a confidential communication between the relevant competent authorities.

1.	To: ⁱ		
2.	From: ⁱⁱ		
3.	Contact point ⁱⁱⁱ	Name:	
		Email:	
		Telephone:	
		Fax:	
		Language skills:	
4.	Legal Basis:		
5.	Reference numbers and related matters	Reference number: ^{iv}	
		Initial request:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide reference number(s) and date(s) of any related request(s):
		Acknowledgement needed:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No
		Number of attachments to the request:	
		Total number of pages for all attachments:	
6.	Urgency of reply	Date, if any, after which information would no longer be useful:	
		Urgent reply required due to:	Please check the box: <input type="checkbox"/> Statute of limitation; date: <input type="checkbox"/> Suspected fraud <input type="checkbox"/> Court case <input type="checkbox"/> Other reasons (please specify):
7.	Identity of person(s) under examination or investigation: ^v		

Appendix B

8.	Request to refrain from notifying the taxpayer(s) involved: ^{vi}	Please check the box: <input type="checkbox"/> No <input type="checkbox"/> Yes Reasons: <input type="checkbox"/> If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.	
9.	Time period or taxable event for which or in relation to which the information is sought: ^{vii}		
10.	Tax(es) to which the request relates: ^{viii}		
11.	Tax purpose for which the information is requested:	Please check the box: <input type="checkbox"/> determination, assessment and collection of taxes ^{ix} , <input type="checkbox"/> recovery and enforcement of tax claims ^x , <input type="checkbox"/> investigation or prosecution of tax matters ^{xi} , <input type="checkbox"/> other (please specify):	
12.	Relevant background: ^{xii}		
13.	Information requested: ^{xiii}		
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:		
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):		
16.	Form, if any, in which information is requested: ^{xiv}	For copies of documents what type of authentication, if any, is requested:	

Appendix B

		Other form requirements, if any:	
17.	Translation of reply requested:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No	Language requested:
18.	<p>In making the request, the requesting competent authority states that:</p> <p>(a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;</p> <p>(b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made;</p> <p>(c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;</p> <p>(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.</p>		

Date

Authorised signature of requesting competent authority

ⁱ Please add name and address of the competent authority of the requested jurisdiction.

ⁱⁱ Please add name and address of the competent authority of the requesting jurisdiction.

ⁱⁱⁱ The contact point should have the authority to exchange information.

^{iv} Please provide a reference number that the requested competent authority should use in case of questions and that allows you to retrieve the request and the related file.

^v Information about the identity of the person(s) under examination or investigation must be understood within the meaning of the commentary to Article 5(5) of the OECD Model Agreement on Exchange of Information on Tax Matters.

^{vi} Some countries have rules that require them in certain cases to notify the taxpayer concerned about the request for information. Those rules provide for exceptions from the notification requirement in certain cases, for instance, in cases where the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation in the requesting country. This section indicates that the competent authority of the requesting country wishes to avail itself of any such exceptions and explains the reasons why the request may fall within the scope of such an exception.

^{vii} The request should specify the taxable periods to which request relates. As an alternative the language refers to an “event” in cases where there is no taxable period, for instance, in case of the imposition of a withholding tax.

^{viii} Please add the name of the tax(es), e.g. Federal corporate income tax. Add also the type of tax(es) (personal, corporate etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.

^{ix} It is understood that the investigation of civil/administrative tax matters falls under this heading. The term “collection of taxes” is used to describe the normal method of collecting taxes and can involve collection via third parties such as an employer deducting tax on wages or a bank deducting tax on interest paid.

^x The terms “recovery and enforcement of tax claims” are used to refer to the processes used when there is a tax claim and can cover legal actions such as court orders, sequestration of funds, use of bailiffs and insolvency procedures.

^{xi} It is understood that the investigation or prosecution of criminal tax matters falls under this heading.

^{xii} Please provide the necessary background information which would typically include a brief summary of the ongoing examination or investigation and how the requested information relates to this examination or investigation.

Appendix B

Where any other persons (e.g. individuals, companies, partnerships, trusts, etc), including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons.

^{xiii} Please be as specific as possible about the information you are requesting as it will form the basis for any domestic information gathering measures taken by the requested competent authority.

^{xiv} Please specify in the relevant fields the format in which the information is requested. For instance, some countries have rules that require the information requested to be in a specific format in order to be properly introduced into evidence in a court proceeding. For example, there may be specific formats for the deposition of witnesses or the manner in which copies of original documents are authenticated.

Appendix C

Student code: _____

Grade: _____

Pre-task Rubric. Total points: 15.

For each evaluated aspect, circle the criterion that best fits the students' performance. On the next page, there is a chart with descriptors for each aspect.

Information accuracy (5 pts.)

Always	Often	Sometimes		Rarely	Never	Total points
5	4	3		2	1	

Grammar control (5 pts.)

Excellent	Very good	Good	Bad	Poor	Total points
5	4	3	2	1	

Task completion (5 pts.)

Excellent	Very good	Good	Bad	Poor	Total points
5	4	3	2	1	

Appendix C

Student code: _____

Use the following descriptors to fill in the rubric on the previous page.

Information accuracy

Always	Often	Sometimes	Rarely	Never
5	4	3	2	1
The student used the correct information in every section.	The student used the correct information in most sections.	The student used the correct information in some sections.	The student used the correct information in few sections.	The student used incorrect information in most sections.

Grammar control

Excellent	Very good	Good	Bad	Poor
5	4	3	2	1
The student had no errors at all, showing mastery of syntax and morphology.	The student shows very good control of syntax and morphology.	The student shows good control of syntax and morphology.	The student shows limited control of syntax and/or morphology.	The student shows no control of syntax and/or morphology.

Task completion

Excellent	Very good	Good	Bad	Poor
5	4	3	2	1
The student completed every section.	The student completed most sections.	The student completed some sections.	The student completed few sections.	The student completed hardly any sections.

Appendix D

Universidad de Costa Rica
Escuela de Lenguas Modernas
Licenciatura en Enseñanza del Inglés como lengua extranjera
Seminario de graduación

Student's name _____ Date _____ 2019

Diagnostic test

Context: As you may know, Costa Rica exchanges tax information with other countries today. This information is sometimes requested with a form like the one below; it is called a "request for information" under a Tax Information Exchange Agreement (TIEA). The International Taxation Department at the Costa Rican Ministry of Finance (MH) is the office in charge of these matters.

Instructions: Fill out the form based on the following hypothetical case:

Trump Casinos Jacó is a high-income taxpayer which may have altered the books in their income, reporting zero earnings in the past 3 fiscal years, for which they paid no income taxes. As the tax authority of Costa Rica, you are investigating this matter as suspected fraud and are asking the U.S tax authority to provide information. You also created the reference number FF-06210311. This is your initial request of information from this country and you need acknowledgement from them that your request is being processed. This document contains 2 attachments with a total of 5 pages. It is important to have the information before September this year, because you need to make sure Mr. Donald Trump Jr, Mr Eric Trump, and Ms Ivanka Trump are not avoiding taxes in your country and defrauding the Costa Rican tax authority. Inform the US that you do not wish these people to be notified since their father is the current US president and his social media persona could interfere with the investigation. The time period you are particularly interested in is the 2018 fiscal year and the tax to be investigated is the income tax; you have reason to believe the casino did have enough earnings to be able to pay a much higher income tax. You could also verify that a large investment was made in Trump Casinos Jaco from its parent company in the US, the Trump Organization, specifically in infrastructure. The Costa Rican government wishes to know the exact amount of that investment made in Jacó and assumes the US tax authority may be in possession of such information because the Trump Organization was established in the US. The Costa Rican government does not know the specific name of the person in possession of such information but requires copies of paper contracts, electronic bank transfers and names of shareholders of corporations who made the payments from the parent company as well as the names of those shareholders in the corporation that received the money transfer. You need the documents translated into Spanish.

The completed form constitutes a confidential communication between the relevant competent authorities.

Appendix D

1.	To: ⁱ		
2.	From: ⁱⁱ		
3.	Contact point ⁱⁱⁱ	3.1 Name:	
		3.2 Email:	
		3.3 Telephone:	
		3.4 Fax:	
		3.5 Language skills:	
4.	Legal Basis:		
5.	Reference numbers and related matters	5.1 Reference number: ^{iv}	
		5.2 Initial request:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide reference number(s) and date(s) of any related request(s):
		5.3 Acknowledgement needed:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No
		5.4 Number of attachments to the request:	
		5.5 Total number of pages for all attachments:	
6.	Urgency of reply	6.1 Date, if any, after which information would no longer be useful:	
		6.2 Urgent reply required due to:	Please check the box: <input type="checkbox"/> Statute of limitation; date: <input type="checkbox"/> Suspected fraud <input type="checkbox"/> Court case <input type="checkbox"/> Other reasons (please specify):
7.	Identity of person(s) under examination or investigation: ^{xv}		
8.	Request to refrain from notifying the taxpayer(s) involved: ^{xvi}	Please check the box: <input type="checkbox"/> No <input type="checkbox"/> Yes Reasons:	

Appendix D

		<input type="checkbox"/> If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.	
9.	Time period or taxable event for which or in relation to which the information is sought: ^{xvii}		
10.	Tax(es) to which the request relates: ^{xviii}		
11.	Tax purpose for which the information is requested:		Please check the box: <input type="checkbox"/> determination, assessment and collection of taxes ^{xix} , <input type="checkbox"/> recovery and enforcement of tax claims ^{xx} , <input type="checkbox"/> investigation or prosecution of tax matters ^{xxi} , <input type="checkbox"/> other (please specify):
12.	Relevant background: ^{xxii}		
13.	Information requested: ^{xxiii}		
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:		
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):		
16.	Form, if any, in which information is requested: ^{xxiv}	16.1 For copies of documents what type of authentication, if any, is requested:	
		16.2 Other form requirements, if any:	
17.	Translation of reply requested:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No	

Appendix D

		Language requested:
18.	<p>In making the request, the requesting competent authority states that:</p> <p>(a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;</p> <p>(b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made;</p> <p>(c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;</p> <p>(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.</p>	

^{xv} Information about the identity of the person(s) under examination or investigation must be understood within the meaning of the commentary to Article 5(5) of the OECD Model Agreement on Exchange of Information on Tax Matters.

^{xvi} Some countries have rules that require them in certain cases to notify the taxpayer concerned about the request for information. Those rules provide for exceptions from the notification requirement in certain cases, for instance, in cases where the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation in the requesting country. This section indicates that the competent authority of the requesting country wishes to avail itself of any such exceptions and explains the reasons why the request may fall within the scope of such an exception.

^{xvii} The request should specify the taxable periods to which request relates. As an alternative the language refers to an “event” in cases where there is no taxable period, for instance, in case of the imposition of a withholding tax.

^{xviii} Please add the name of the tax(es), e.g. Federal corporate income tax. Add also the type of tax(es) (personal, corporate etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.

^{xix} It is understood that the investigation of civil/administrative tax matters falls under this heading. The term “collection of taxes” is used to describe the normal method of collecting taxes and can involve collection via third parties such as an employer deducting tax on wages or a bank deducting tax on interest paid.

^{xx} The terms “recovery and enforcement of tax claims” are used to refer to the processes used when there is a tax claim and can cover legal actions such as court orders, sequestration of funds, use of bailiffs and insolvency procedures.

^{xxi} It is understood that the investigation or prosecution of criminal tax matters falls under this heading.

^{xxii} Please provide the necessary background information which would typically include a brief summary of the ongoing examination or investigation and how the requested information relates to this examination or investigation. Where any other persons (e.g. individuals, companies, partnerships, trusts, etc), including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons.

^{xxiii} Please be as specific as possible about the information you are requesting as it will form the basis for any domestic information gathering measures taken by the requested competent authority.

^{xxiv} Please specify in the relevant fields the format in which the information is requested. For instance, some countries have rules that require the information requested to be in a specific format in order to be properly introduced into evidence in a court proceeding. For example, there may be specific formats for the deposition of witnesses or the manner in which copies of original documents are authenticated.

Date

Authorised signature of requesting competent authority

Appendix E

Universidad de Costa Rica

Escuela de Lenguas Modernas

Licenciatura en Enseñanza del Inglés como lengua extranjera

Seminario de graduación

Student's name _____ **Date** _____ **2019**

Task 1

Instructions: Fill out the form based on the following hypothetical case:

	<p>Case: A plastic products company established in Costa Rica is suspected of defrauding your tax administration. Banks have come out claiming that the company showed falsified books, altering their finances to access credit. The company had reported zero earnings since 2010 because it was supposedly in debt with a company named Interplastic Industries based in Panama. This company is a shell company established by the owner of the same Costa Rican company. Ask the Panamanian jurisdiction about information on this company and people in their constitution, management positions or executive boards under the last names Yankelewitz Berger, Soto Bolaños, Paniagua Mora, Sandí Sandí and Brenes Chaves.</p>		
1.	To: ^{xxv}		
2.	From: ^{xxvi}		
3.	Contact point ^{xxvii}	Name:	
		Email:	
		Telephone:	
		Fax:	
		Language skills:	
4.	Legal Basis:		
5.	Reference numbers and related matters	Reference number: ^{xxviii}	
		Initial request:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide reference number(s) and date(s) of any related request(s):
		Acknowledgement needed:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No
		Number of attachments to the request:	

Appendix E

		Total number of pages for all attachments:	
6.	Urgency of reply	Date, if any, after which information would no longer be useful:	
		Urgent reply required due to:	<p>Please check the box:</p> <input type="checkbox"/> Statute of limitation; date: <input type="checkbox"/> Suspected fraud <input type="checkbox"/> Court case <input type="checkbox"/> Other reasons (please specify):
7.	Identity of person(s) under examination or investigation: ^{xxix}		
8.	Request to refrain from notifying the taxpayer(s) involved: ^{xxx}		<p>Please check the box:</p> <input type="checkbox"/> No <input type="checkbox"/> Yes <p>Reasons:</p> <input type="checkbox"/> If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.
9.	Time period or taxable event for which or in relation to which the information is sought: ^{xxxi}		
10.	Tax(es) to which the request relates: ^{xxxii}		
11.	Tax purpose for which the information is requested:		<p>Please check the box:</p> <input type="checkbox"/> determination, assessment and collection of taxes ^{xxxiii} , <input type="checkbox"/> recovery and enforcement of tax claims ^{xxxiv} , <input type="checkbox"/> investigation or prosecution of tax matters ^{xxxv} , <input type="checkbox"/> other (please specify):
12.	Relevant background: ^{xxxvi}		

Appendix E

13.	Information requested: ^{xxxvii}		
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:		
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):		
16.	Form, if any, in which information is requested: ^{xxxviii}	For copies of documents what type of authentication, if any, is requested:	
		Other form requirements, if any:	
17.	Translation of reply requested:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No Language requested:	
18.	<p>In making the request, the requesting competent authority states that:</p> <p>(a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;</p> <p>(b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made;</p> <p>(c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;</p> <p>(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.</p>		

^{xxv} Please add name and address of the competent authority of the requested jurisdiction.

^{xxvi} Please add name and address of the competent authority of the requesting jurisdiction.

^{xxvii} The contact point should have the authority to exchange information.

^{xxviii} Please provide a reference number that the requested competent authority should use in case of questions and that allows you to retrieve the request and the related file.

Appendix E

^{xxxix} Information about the identity of the person(s) under examination or investigation must be understood within the meaning of the commentary to Article 5(5) of the OECD Model Agreement on Exchange of Information on Tax Matters.

^{xxx} Some countries have rules that require them in certain cases to notify the taxpayer concerned about the request for information. Those rules provide for exceptions from the notification requirement in certain cases, for instance, in cases where the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation in the requesting country. This section indicates that the competent authority of the requesting country wishes to avail itself of any such exceptions and explains the reasons why the request may fall within the scope of such an exception.

^{xxxix} The request should specify the taxable periods to which request relates. As an alternative the language refers to an “event” in cases where there is no taxable period, for instance, in case of the imposition of a withholding tax.

^{xxxix} Please add the name of the tax(es), e.g. Federal corporate income tax. Add also the type of tax(es) (personal, corporate etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.

^{xxxix} It is understood that the investigation of civil/administrative tax matters falls under this heading. The term “collection of taxes” is used to describe the normal method of collecting taxes and can involve collection via third parties such as an employer deducting tax on wages or a bank deducting tax on interest paid.

^{xxxix} The terms “recovery and enforcement of tax claims” are used to refer to the processes used when there is a tax claim and can cover legal actions such as court orders, sequestration of funds, use of bailiffs and insolvency procedures.

^{xxxix} It is understood that the investigation or prosecution of criminal tax matters falls under this heading.

^{xxxix} Please provide the necessary background information which would typically include a brief summary of the ongoing examination or investigation and how the requested information relates to this examination or investigation. Where any other persons (e.g. individuals, companies, partnerships, trusts, etc), including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons.

^{xxxix} Please be as specific as possible about the information you are requesting as it will form the basis for any domestic information gathering measures taken by the requested competent authority.

^{xxxix} Please specify in the relevant fields the format in which the information is requested. For instance, some countries have rules that require the information requested to be in a specific format in order to be properly introduced into evidence in a court proceeding. For example, there may be specific formats for the deposition of witnesses or the manner in which copies of original documents are authenticated.

Date

Authorised signature of requesting competent authority

Appendix F

Universidad de Costa Rica

Escuela de Lenguas Modernas

Licenciatura en Enseñanza del Inglés como lengua extranjera

Seminario de graduación

Student's name _____ **Date** _____ **2019**

Task 2

Instructions: Fill out the form based on the following hypothetical case:

	<p>Case: A company based in the The Netherlands, APM terminals, has established a container terminal in Costa Rican soil. Its Costa Rican branch was established in 2016 and construction of the terminal began in 2017. The terminal officially opened in 2019 and has been operating ever since. They have argued not paying income tax and a contribution to audit for the National Counsel on Concessions for the first year because of the investment made in Costa Rica. They claim to be in debt with APM terminals in the Netherlands and establish the APM branch there has paid due taxes. To avoid double taxation you want to confirm APM has in fact paid taxes in that jurisdiction and you need financial and bank statements proving that the money is still owed to the branch in the Netherlands.</p>		
1.	To: ^{xxxix}	Netherlands Tax authority	
2.	From: ^{xl}	Costa Rican tax authority	
3.	Contact point ^{xli}	Name:	
		Email:	
		Telephone:	25394949
		Fax:	
		Language skills:	English and spanish
4.	Legal Basis:	Article 5B of TIEA between Costa Rica and the Netherlands.	
5.	Reference numbers and related matters	Reference number: ^{xlii}	1111222-3
		Initial request:	Please check the box: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide reference number(s) and date(s) of any related request(s):
		Acknowledgement needed:	Please check the box: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Appendix F

		Number of attachments to the request:	2
		Total number of pages for all attachments:	10
6.	Urgency of reply	Date, if any, after which information would no longer be useful:	October, 2019
		Urgent reply required due to:	<p>Please check the box:</p> <p><input checked="" type="checkbox"/> Statute of limitation; date: October 2nd, 2019</p> <p><input type="checkbox"/> Suspected fraud</p> <p><input type="checkbox"/> Court case</p> <p><input type="checkbox"/> Other reasons (please specify):</p>
7.	Identity of person(s) under examination or investigation: ^{xliii}	Steen Larsen, Kenneth Kome, APM terminals finance team	
8.	Request to refrain from notifying the taxpayer(s) involved: ^{xliv}	<p>Please check the box:</p> <p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p> <p>Reasons:</p> <p><input type="checkbox"/> If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.</p>	
9.	Time period or taxable event for which or in relation to which the information is sought: ^{xliv}	2019	
10.	Tax(es) to which the request relates: ^{xlvi}	Income tax, contribution to audit.	
11.	Tax purpose for which the information is requested:	<p>Please check the box:</p> <p><input checked="" type="checkbox"/> determination, assessment and collection of taxes^{xlvi},</p> <p><input type="checkbox"/> recovery and enforcement of tax claims^{xlvi},</p> <p><input type="checkbox"/> investigation or prosecution of tax matters^{xlix},</p> <p><input type="checkbox"/> other (please specify):</p>	
12.	Relevant background: ¹		

Appendix F

13.	Information requested: ⁱⁱ		
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:		
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):	Unknown	
16.	Form, if any, in which information is requested: ⁱⁱⁱ	For copies of documents what type of authentication, if any, is requested:	Copies of financial statements and tax declarations about an investment made in Costa Rica, which were presented in the The Netherlands.
		Other form requirements, if any:	
17.	Translation of reply requested:	Please check the box: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Language requested: English and Spanish	
18.	<p>In making the request, the requesting competent authority states that:</p> <p>(a) all information received in relation to this request will be kept confidential and used only for the purposes permitted in the agreement which forms the basis for this request;</p> <p>(b) the request is in conformity with its law and administrative practice and is further in conformity with the agreement on the basis of which it is made;</p> <p>(c) the information would be obtainable under its laws and the normal course of its administrative practice in similar circumstances;</p> <p>(d) it has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.</p>		

Appendix F

Date

Authorised signature of requesting competent authority

^{xxxix} Please add name and address of the competent authority of the requested jurisdiction.

^{xl} Please add name and address of the competent authority of the requesting jurisdiction.

^{xli} The contact point should have the authority to exchange information.

^{xlii} Please provide a reference number that the requested competent authority should use in case of questions and that allows you to retrieve the request and the related file.

^{xliii} Information about the identity of the person(s) under examination or investigation must be understood within the meaning of the commentary to Article 5(5) of the OECD Model Agreement on Exchange of Information on Tax Matters.

^{xliv} Some countries have rules that require them in certain cases to notify the taxpayer concerned about the request for information. Those rules provide for exceptions from the notification requirement in certain cases, for instance, in cases where the information request is of a very urgent nature or the notification is likely to undermine the chance of success of the investigation in the requesting country. This section indicates that the competent authority of the requesting country wishes to avail itself of any such exceptions and explains the reasons why the request may fall within the scope of such an exception.

^{xlv} The request should specify the taxable periods to which request relates. As an alternative the language refers to an “event” in cases where there is no taxable period, for instance, in case of the imposition of a withholding tax.

^{xlvi} Please add the name of the tax(es), e.g. Federal corporate income tax. Add also the type of tax(es) (personal, corporate etc.) if the name of the tax(es) is not sufficiently indicative of the type of tax.

^{xlvii} It is understood that the investigation of civil/administrative tax matters falls under this heading. The term “collection of taxes” is used to describe the normal method of collecting taxes and can involve collection via third parties such as an employer deducting tax on wages or a bank deducting tax on interest paid.

^{xlviii} The terms “recovery and enforcement of tax claims” are used to refer to the processes used when there is a tax claim and can cover legal actions such as court orders, sequestration of funds, use of bailiffs and insolvency procedures.

^{xlix} It is understood that the investigation or prosecution of criminal tax matters falls under this heading.

¹ Please provide the necessary background information which would typically include a brief summary of the ongoing examination or investigation and how the requested information relates to this examination or investigation. Where any other persons (e.g. individuals, companies, partnerships, trusts, etc), including foreign persons, are relevant to the examination or investigation and the request, please specify, to the extent known, their relationship to the taxpayer and provide information sufficient to identify these persons.

ⁱⁱ Please be as specific as possible about the information you are requesting as it will form the basis for any domestic information gathering measures taken by the requested competent authority.

ⁱⁱⁱ Please specify in the relevant fields the format in which the information is requested. For instance, some countries have rules that require the information requested to be in a specific format in order to be properly introduced into evidence in a court proceeding. For example, there may be specific formats for the deposition of witnesses or the manner in which copies of original documents are authenticated.

Appendix G

Universidad de Costa Rica

Escuela de Lenguas Modernas

Licenciatura en Enseñanza del Inglés como lengua extranjera

Seminario de graduación

Student's name _____ Date _____
2019

Post-test

Instructions: Fill out the form based on the following hypothetical case:

Part 1:

Thyssenkrupp is a Germany-based conglomerate that operates in Costa Rica. Their business deals mostly with elevators and escalators. They have contracts with shopping malls and companies country-wide. Contact the German tax jurisdiction to ask for bank statements and tax declarations where Thyssenkrupp is paying for income taxes. You want to avoid double taxation and other issues since Thyssen already has to pay import fees for the equipment they import to Costa Rica. The contact point in C.R is yourself. The reference number for this case is EC-8675309; this is your first request in this case. You need the information before September 2019. You are not looking for a specific person to investigate, just for information on 2018 and 2019. There is no need to refrain from notifying the taxpayer; you want to determine if the company is paying taxes in order to collect them.

The completed form constitutes a confidential communication between the relevant competent authorities.

1.	To:		
2.	From:		
3.	Contact point	3.1 Name:	
		3.2 Email:	
		3.3 Telephone:	
		3.4 Fax:	
		3.5 Language skills:	
4.	Legal Basis:		

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5.	Reference numbers and related matters	5.1 Reference number:	
		5.2 Initial request:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide reference number(s) and date(s) of any related request(s):
		5.3 Acknowledgement needed:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No
		5.4 Number of attachments to the request:	
		5.5 Total number of pages for all attachments:	
6.	Urgency of reply	6.1 Date, if any, after which information would no longer be useful:	
		6.2 Urgent reply required due to:	Please check the box: <input type="checkbox"/> Statute of limitation; date: <input type="checkbox"/> Suspected fraud <input type="checkbox"/> Court case <input type="checkbox"/> Other reasons (please specify):
7.	Identity of person(s) under examination or investigation:		
8.	Request to refrain from notifying the taxpayer(s) involved:	Please check the box: <input type="checkbox"/> No <input type="checkbox"/> Yes Reasons: <input type="checkbox"/> If yes, the competent authority confirms that the requesting country would be able to refrain from notification in similar circumstances.	
9.	Time period or taxable event for which or in relation to which the information is sought:		
10.	Tax(es) to which the request relates:		
11.	Tax purpose for which the information is requested:	Please check the box:	

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		<input type="checkbox"/> determination, assessment and collection of taxes, <input type="checkbox"/> recovery and enforcement of tax claims, <input type="checkbox"/> investigation or prosecution of tax matters, <input type="checkbox"/> other (please specify):	
12.	Relevant background:		
13.	Information requested:		
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction:		
15.	Name and address of any person believed to be in possession of the information requested (to the extent known):		
16.	Form, if any, in which information is requested:	16.1 For copies of documents what type of authentication, if any, is requested:	
16.2 Other form requirements, if any:			
17.	Translation of reply requested:	Please check the box: <input type="checkbox"/> Yes <input type="checkbox"/> No Language requested:	

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Part 2. Analysis. Below is a clarification email. The ministry is requesting information through a TIEA about a company that is owned by Millicom and operates in Costa Rica. Fill out sections 12 to 14 according to the information provided.

Hello,

Thank you for your email. As I wrote previously, we need to ask the Luxembourgish tax administration about Millicom. They are the parent company to Tigo, a pay-TV company which operates in Costa Rica and has profitable broadcast contracts. Millicom is headquartered in Luxembourg. Tigo has had a profitable 2 years, according to bank statements, and we need to confirm whether Millicom is paying consolidated taxes in their home country, and which, to avoid double taxation in Costa Rica. The company was once involved in corruption scandal in Costa Rica so we need to be sensitive about their contribution to our tax jurisdiction. We are mainly interested in income taxes since Tigo is a subsidiary and if Millicom owes less than 80% of their shares, Tigo would have to contribute to the Costa Rican tax administration on its own.

12.	Relevant background:
13.	Information requested:
14.	Grounds for believing that the requested information is held in the requested jurisdiction or is within the possession or control of a person within its jurisdiction: