

**SMALL BUSINESS AND SELF EMPLOYED (SBSE) SURVEY
PRACTITIONER BASE 2007—CATI (N=1,800)**

INTRO 1

Hello, this is _____ with the national research firm of Pacific Market Research calling on behalf of the Internal Revenue Service.

(INITIAL REFUSAL)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19
20	21	22	23	24	25	26	27	28	29

(READ IF TAX PROFESSIONAL WITH NAME; OTHERWISE SKIP TO S2 (S1B))

S1. (S1a.) May I speak with [CONTACT NAME]?

- | | |
|--|----------|
| | <u>S</u> |
| Speaking (SKIP TO INTRO 3)..... | 1 |
| New person comes to phone (SKIP TO INTRO 2)..... | 2 |
| Not available/bad time (ARRANGE CALLBACK)..... | 3 |
| Refused (GO TO S2 (S1B))..... | 4 |
| No longer works here (SKIP TO S2 (S1B))..... | 5 |
| No such person (SKIP TO S2 (S1B))..... | 6 |
| Update phone number (UPDATE NUMBER)..... | 7 |
| Update respondent name (UPDATE NAME)..... | 8 |

(TT1)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

(READ IF COMPANY NAME ONLY)

S2. (S1b.) May I please speak with the person or one of the persons in your company who is most familiar with filing federal business taxes for and/or representing small businesses and individuals?

(IF NEED TO CLARIFY, READ):

By business forms I mean FORMS 1120, 1120A, 1120S, 1065, AND 1040 With Schedules C, E, or F.

- | | |
|--|----------|
| | <u>S</u> |
| Speaking (SKIP TO INTRO 3)..... | 01 |
| New person comes to phone (SKIP TO INTRO 2)..... | 02 |
| Not available/bad time (ARRANGE CALLBACK)..... | 03 |
| Refused (Terminate and goes to special bucket of s1b refusals to be called again)..... | 04 |

- No such person (TALLY & TERMINATE).....06
- Update phone number (UPDATE NUMBER AND GO TO S3 (S1C))
07
- Update respondent name (UPDATE NAME AND GO TO S3 (S1C))
08
- Update company name (UPDATE COMPANY AND GO TO S3 (S1C))
09
- Tax professional does not file tax returns for or represent
small businesses clients (TALLY & TERMINATE).....10

(TT2)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

UPDATE NAME: _____

UPDATE PHONE: _____

UPDATE COMPANY: _____

S3. (S1c.) Could you please transfer me to that person?

- S
- Speaking (SKIP TO INTRO 3)1
- New person comes to phone (SKIP TO INTRO 2).....2
- Not available/bad time (ARRANGE CALLBACK)3
- Unable to transfer (ARRANGE CALLBACK).....4

(TT3)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

INTRO 2: Hello, this is _____ with the national research firm of Pacific Market Research calling on behalf of the Internal Revenue Service

INTRO 3: We are conducting a study of TAX PROFESSIONALS for the IRS to gather opinions and attitudes about preparing and filing federal business taxes and representing taxpayers. Your answers will help the IRS reduce the burden on tax professionals in preparing small business taxes and help the IRS improve the service they provide to tax professionals and to taxpayers. We will not ask for any personal information, either yours or your clients'. The interview is strictly confidential.

S4. (S1d.) Let me confirm, are you the person in your company who is most familiar with preparing federal income taxes for small businesses and self employed individuals, including those who file forms 1120, 1120A, 1120S, 1065, and 1040 with schedules C, E, or F?

S

Yes, speaking (SKIP TO S6 (S2A)).....1
 No,
 that would be someone else (UPDATE NAME/NUMBER).....2
 Firm does not file taxes or represent taxpayer (TALLY & TERMINATE)....3
 Refused (TALLY & TERMINATE).....4

(TT4)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

UPDATE NAME: _____

UPDATE PHONE: _____

S5. (S1e.) Could you please transfer me to that person?

S

New person comes to phone (SKIP TO INTRO 2).....1
 Not available/bad time (ARRANGE CALLBACK)2
 Unable to transfer (ARRANGE CALLBACK).....3

TACK-UPS

(IF RESPONDENT IS STILL HESITANT ABOUT CONFIDENTIALITY)

We are bound by law not to link the answers you give with any information that could be used to identify you. Neither the IRS nor anyone else will know who you are or what answers you personally provided. We do this so that you can be comfortable in telling us what you really think, not what you think the government wants to hear.

(IF RESPONDENT EVIDENCES CONCERN ABOUT WHETHER THIS IS AN OFFICIAL IRS SURVEY) You may feel free to contact the IRS official contact for this survey. His name is Dorian Shawcross in the Small Business/Self-Employed Division of IRS. His phone number is (202) 283-2809.

(IF ASKS HOW THEY WERE SELECTED) You were randomly selected from a list of all tax professionals in the U.S. who prepare taxes or who represent taxpayers before the IRS. The IRS does not know which businesses we are contacting, and we are prohibited from ever disclosing your name or the name of your business to the IRS or to anyone else.

(IF RESPONDENT ASKS FOR LEGAL AUTHORITY TO CONDUCT SUCH A SURVEY) This survey has been approved by the Office of Management & Budget. There is an OMB control number for this public information request. That number is 1545-1432.

(IF RESPONDENT ASKS HOW LONG THE INTERVIEWER WILL TAKE)
 The interview will take about 25 minutes, on average, to complete.

(IF RESPONDENT WANTS TO COMMENT ON THIS SURVEY) If you have any comments

about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like that address? **[IF YES, READ]:**

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW
Washington, DC 20224

S6. (S2a.) First, I need to ask some questions to make sure you qualify for the survey. Any information you provide is strictly confidential. Approximately how many federal income tax returns did you prepare in 2007 for 2006 taxes? Please include returns for both businesses and individuals.

(INTERVIEWER: IF RESPONDENT ASKS WHETHER TO COUNT OTHER RETURNS PREPARED BY FIRM SAY: "JUST THOSE YOU YOURSELF PREPARED")

Returns

(RANGE=0 TO 9999)
 ENTER NUMBER FROM 0 to 9999
 ENTER 9997 IF 9,997 OR HIGHER
 ENTER 9998 IF NOT SURE
 ENTER 9999 IF REFUSED

(PROGRAMMER: IF FEWER THAN 50 IN S6 (S2A), TALLY & TERMINATE; OTHERWISE CONTINUE)

(TT5)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

(ASK IF CODE 9998 or CODE 9999 IN S6 (S2A); OTHERWISE SKIP TO S8 (S3)(S2C))

S7. (S2b.) Would you say you prepared fewer than 50 tax year 2006 returns for both businesses and individuals, or did you prepare 50 or more returns? Your best guess is fine.

(IF RESPONDENT ASKS WHETHER TO COUNT OTHER RETURNS PREPARED BY FIRM SAY: "JUST THOSE YOU YOURSELF PREPARED")

	<u>S</u>
Fewer than 50 (TALLY & TERMINATE).....	1
50 or more.....	2
Not sure (TALLY & TERMINATE)	3
Refused (TALLY & TERMINATE).....	4

(TT6)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

S8. (S3.) Do you work as a salaried employee for H&R Block or for Jackson Hewitt?
 (READ LIST)

	<u>S</u>
Yes (TALLY & TERMINATE).....	1
No (CONTINUE).....	2

(TT11)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

S9. (S2c.) The following types of tax forms are considered by the IRS to be small business forms: Forms 1120, 1120A, 1120S, 1065, and Form 1040 with schedules C, E, or F.

About what percentage of the (FILL IN NUMBER FROM S6 (S2A) IF CODES 50 TO 9997; OTHERWISE READ "total") tax returns you prepared for 2006 includes any of these tax forms? Your best guess will be fine.

Percent

(RANGE=0 TO 100)
 ENTER NUMBER FROM 0 to 100
 ENTER 998 IF NOT SURE
 ENTER 999 IF REFUSED

(PROGRAMMER: IF FEWER THAN 50 IN S9 (S2C), TALLY & TERMINATE;
 OTHERWISE CONTINUE)

(TT7)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

(ASK IF CODE 998 or CODE 999 IN S9 (S2C); OTHERWISE SKIP TO S11 (S2E))

S10. (S2d.) Would you say that fewer than 50% of the total federal income tax forms you prepared for your business and individual clients included one of these tax forms, or would that be 50% or more? Your best guess is fine. (READ IF NECESSARY: FORMS 1120, 1120A, 1120S, 1065, SCHEDULES C, E, OR F)

	<u>S</u>
Fewer than 50% (TALLY & TERMINATE)	1
50% or more	2
Not sure (TALLY & TERMINATE)	3
Refused (TALLY & TERMINATE).....	4

(TT8)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

S11. (S2e.) Approximately how many of the following four types of small business forms, all together, did you prepare for tax year 2006: forms 1120, 1120A, 1120S, and 1065? Your best guess is fine.

(IF NEED TO CLARIFY, READ):

I don't need a count for each form type, just an approximate total number of all these forms combined.

Types

(RANGE=0 TO 9999)
 ENTER NUMBER FROM 0 to 9999
 ENTER 9997 IF 9,997 OR HIGHER
 ENTER 9998 IF NOT SURE
 ENTER 9999 IF REFUSED

(PROGRAMMER: IF FEWER THAN 10 IN S11 (S2E), TALLY & TERMINATE;
OTHERWISE CONTINUE)

(TT9)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

(ASK IF CODE 9998 or CODE 9999 IN S11 (S2E); OTHERWISE SKIP TO S13 (S2g))

S12. (S2f.) Would you say that you prepared less than 10 of these types of business forms, all combined, or did you prepare 10 or more? Your best guess is fine.

(READ IF NECESSARY): Once again, the forms are 1120, 1120A, 1120S, or 1065.

- S
- Less than 10 (TALLY & TERMINATE)1
 - 10 or more2
 - Not sure (TALLY & TERMINATE)3
 - Refused (TALLY & TERMINATE).....4

(TT10)

00	01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16	17	18	19

S13. (S2g.) Approximately what percentage of the (FILL IN NUMBER FROM S6 (S2A) IF CODES 50 TO 9997; OTHERWISE READ "total") tax returns you prepared for 2006 were Form 1040 with Schedule C? Your best guess will be fine.

Percent

(RANGE=0 TO 100)
ENTER NUMBER FROM 0 to 100
ENTER 998 IF NOT SURE
ENTER 999 IF REFUSED

(ASK IF CODE 998 or CODE 999 IN S13 (S2g); OTHERWISE IF S13 (s2g)<10% AUTOCODE S14 (s2h)=1, IF S13 (s2g)>=10%, AUTOCODE s2h=2 AND SKIP TO S15 (S2i))

S14. (S2h.) Would you say that fewer than 10% of the total federal income tax forms you prepared for your business and individual clients were Form 1040 with Schedule C?

- S
- Fewer than 10%.....1
 - 10% or more2
 - Not sure.....3
 - Refused).....4

S15. (S2i.) Approximately what percentage of the (FILL IN NUMBER FROM S2A IF CODES 50 TO 9997; OTHERWISE READ "total") tax returns you prepared for 2006 were Form 1040 with Schedule E? Your best guess will be fine.

Percent

(RANGE=0 TO 100)
 ENTER NUMBER FROM 0 to 100
 ENTER 998 IF NOT SURE
 ENTER 999 IF REFUSED

(ASK IF CODE 998 or CODE 999 IN S15 (S2i); ~~OTHERWISE~~; OTHERWISE IF S15 (s2i)<5%
 AUTOCODE S16 (s2j)=1, IF S15 (s2i)>=5%, AUTOCODE S15 (s2i)=2 AND SKIP TO Q1)

S16. (S2j.) Would you say that fewer than 5% of the total federal income tax forms you prepared for your business and individual were Form 1040 with Schedule E?

	<u>S</u>
Fewer than 5%	1
5% or more	2
Not sure	3
Refused.....	4

QUESTIONNAIRE

TACK-UPS

(IF AT ANY TIME DURING SURVEY RESPONDENT STARTS TALKING ABOUT SOMETHING THAT IS NOT DIRECTLY ASKED IN THE QUESTION, SAY:)
 At the end of the survey I will ask for your comments or suggestions. At that time I will be able to record your thoughts and opinions.

Throughout this survey, I will use the term “S-B-S-E clients” to refer to business clients who file Forms 1120, 1120A, 1120S and 1065 as well as individuals who file Form 1040 with Schedules C, E or F.

1. (1.) What type of tax professional are you? Are you a...? (READ LIST)

	<u>S</u>
CPA.....	1
Enrolled Agent.....	2
Tax attorney.....	3
Another Tax professional.....	4
(DO NOT READ) Other.....	5
(DO NOT READ) Not sure.....	6
(DO NOT READ) Refused.....	7

2. (3.) What tax matters do you assist your SBSE clients with? Do you help them with...?
 (READ LIST, PAUSE BETWEEN EACH ITEM)

(DO NOT (DO NOT

		<u>Yes</u>	<u>No</u>	<u>READ)</u> <u>Not Sure</u>	<u>READ)</u> <u>Refused</u>
2_1 (3_1)	Preparing and filing income tax returns	1	2	3	4
2_2 (3_2)	Estimated taxes	1	2	3	4
2_3 (3_3)	Employment taxes	1	2	3	4
2_4 (3_4)	Resolving post-filing issues, such as IRS notices	1	2	3	4
2_5 (3_8)	Responding to correspondence or face to face audits of clients returns	1	2	3	4
(3_5)	DELETE	1	2	3	4
2_6 (3_6)	Tax planning	1	2	3	4
2_7 (3_7)	Advising on business matters	1	2	3	4

Obtaining Forms and General Tax Information

3a. (4a.) Now I want to ask you some questions about getting help or guidance while you were preparing your SBSE clients' 2006 tax returns. When you need information, help, or guidance, do you reply on (READ):

	<u>S</u>
The IRS more.....	1
Other, non-IRS, sources more.....	2
Both sources equally.....	3
Not sure.....	4
Refused.....	5

4. (5a.) I will now read you a list of eight possible sources of information and guidance on tax law and tax law changes. Please rank them according to how frequently you rely on each one for this kind of information. Which of the following information sources do you use most frequently? (READ) (IF RESPONDENT ANSWERS "none" "don't know" or "refused" CODES 6,7, or 8, SAY: "Are you sure that you do not use any of these information sources at all? If RESPONDENT ANSWERS "I don't use any of them", then code as 6, IF ANSWERS "I do use at least one", then ask which one is used most frequently)

	<u>S</u>
The IRS Web site (IRS.gov).....	01
An IRS Toll-Free line.....	02
IRS Tax Forums.....	09
IRS Tax Talk Today broadcasts.....	10

IRS E-mail subscriptions.....	11
A paid tax service.....	03
Your tax software.....	04
Your professional organization.....	05
None (SKIP TO q6).....	06
Not sure (SKIP TO q6).....	07
Refused (SKIP TO q6).....	08

5. (5b.) Which of the following do you use second most frequently? (READ) (PROGRAMMER: DELETE ANSWER GIVEN IN q5a FROM ANSWER OPTIONS)

	<u>S</u>
The IRS Web site (IRS.gov).....	01
An IRS Toll-Free line.....	02
IRS Tax Forums.....	09
IRS Tax Talk Today broadcasts.....	10
IRS E-mail subscriptions.....	11
A paid tax service.....	03
Your tax software.....	04
Your professional organization.....	05
None (SKIP TO q7 (q5_1)).....	06
Not sure (SKIP TO q7 (q5_1)).....	07
Refused (SKIP TO q7 (q5_1)).....	08

6a. (5d.) Did you attend an IRS Tax Forum in the past three years?

	<u>S</u>
Yes.....	1
No.....	2
Not Sure (SKIP TO Q6g (Q5j)).....	3
Refused (SKIP TO Q6g (Q5j)).....	4

IF CODE 2 in Q6a (Q5d) ASK Q6b (Q5e); ELSE SKIP TO Q6c (Q5f)

6b. (5e.) Why have you NOT attended an IRS Tax Forum recently?

	<u>M</u>
I never heard of it.....	1
I did not have time/too busy/not convenient.....	2
I did not think it would be useful.....	3
Other <u>-,</u> specify _____.....	4
Not Sure.....	5
Refused.....	6

IF CODE 1 in Q6a (Q5f) ASK Q6c (Q5f); ELSE SKIP TO Q6g (Q5j)

6c. (5f.) Over the past three years, how often have you attended one of these Tax Forums?

	<u>S</u>
One time.....	1
2 to 3 times.....	2
More than 3 times.....	3
Not Sure.....	4
Refused.....	5

6d. (5g.) What did you like most about the Tax Forums you attended? (RECORD OPEN ENDED RESPONSE)

	<u>S</u>
Not Sure.....	4
Refused.....	5

6e. (5h.) What did you like least about the Tax Forums you attended? (RECORD OPEN ENDED RESPONSE)

	<u>S</u>
Not Sure.....	4
Refused.....	5

6f. (5i.) Please rate your **overall** satisfaction with the IRS Tax Forums as a source for information and guidance on tax law and tax law changes that might affect your SB/SE clients. Please use a scale of 1 to 5, where a 1 is very dissatisfied and a 5 is very satisfied.

	<u>S</u>
1, Very dissatisfied.....	1
2.....	2
3.....	3
4.....	4
5, Very Satisfied.....	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

6g. (5j.) Did you view or participate in an IRS Tax Talk Today broadcast in the past three years?

	<u>S</u>
Yes.....	1
No.....	2
Not Sure (SKIP TO Q6m (Q5p)).....	3
Refused (SKIP TO Q6m (Q5p)).....	4

IF CODE 2 in Q6g (Q5j) ASK Q6h (Q5k); ELSE SKIP TO Q6i (Q5l)

6h. (5k.) Why have you NOT viewed or participated in these broadcasts?

	<u>M</u>
I never heard of it.....	1
I did not have time/too busy/not convenient.....	2
I did not think it would be useful.....	3
Other, specify _____.....	4
Not Sure.....	5
Refused.....	6

IF CODE 1 in Q6g (Q5j) ASK Q6i (Q5l); ELSE SKIP TO Q6m (Q5p)

6i. (5l.) Over the past three years, how often have you viewed or participated in one of these Tax Talk Today broadcasts?

	<u>S</u>
One time.....	1

2 to 5 times.....	2
6 to 10 times.....	3
More than 10 times.....	4
Not Sure.....	5
Refused.....	6

6j. (5m.) What did you like most about the Tax Talk Today broadcasts you viewed or participated in? (RECORD OPEN ENDED RESPONSE)

	<u>S</u>
Not Sure.....	4
Refused.....	5

6k. (5n.) What did you like least about the Tax Talk Today broadcasts you viewed or participated in? (RECORD OPEN ENDED RESPONSE)

	<u>S</u>
Not Sure.....	4
Refused.....	5

6l. (5o.) Please rate your **overall** satisfaction with the IRS Tax Talk Today broadcasts as a source for information and guidance on tax law and tax law changes that might affect your SB/SE clients. Please use a scale of 1 to 5, where a 1 is very dissatisfied and a 5 is very satisfied.

	<u>S</u>
1, Very dissatisfied.....	1
2.....	2
3.....	3
4.....	4
5, Very Satisfied.....	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

6m. (5p.) Did you enroll in an IRS e-mail subscription service in the past three years?

	<u>S</u>
Yes.....	1
No.....	2
Not Sure (SKIP TO Q7 (Q5_1)).....	3
Refused (SKIP TO Q7 (Q5_1)).....	4

IF CODE 2 in Q6m (Q5p) ASK Q6n (Q5g); ELSE SKIP TO Q6o (Q5r)

6n. (5q.) Why have you NOT enrolled in an IRS e-mail subscription service?

	<u>M</u>
I never heard of them.....	1
I did not have time/too busy/not convenient.....	2
I did not think they would be useful.....	3
Other, specify _____.....	4
Not Sure.....	5
Refused.....	6

IF CODE 1 in Q6m (Q5p) ASK Q6o (Q5r); ELSE SKIP TO Q7 (Q5_1)

6o. (5r.) I will read you a list of available IRS subscriptions that might apply to your SB/SE clients' tax matters. Please identify those E-mail services you have subscribed to by saying "Yes" or "No" to each of the following:

	<u>M</u>
IRS News Wire.....	01
IRS Tax Tips.....	02
"Quick Alerts" E-file Messaging.....	03
E-news for Small Businesses.....	04
E-news for Tax Professionals.....	05
None.....	06
Not Sure.....	07
Refused.....	08

6p. (5s.) What did you like most about the IRS E-mail services you have subscribed to?
(RECORD OPEN ENDED RESPONSE)

	<u>S</u>
ADD SUGGESTED ANSWERS FOR CODING..	1
.....	2
.....	3
Not Sure.....	4
Refused.....	5

6q. (5t.) What did you like least about the IRS E-mail services you have subscribed to?
(RECORD OPEN ENDED RESPONSE)

	<u>S</u>
ADD SUGGESTED ANSWERS FOR CODING..	1
.....	2
.....	3
Not Sure.....	4
Refused.....	5

6r. (5u.) Please rate your **overall** satisfaction with the IRS E-mail services you have subscribed to as a source for information and guidance on tax law and tax law changes that might affect your SB/SE clients. Please use a scale of 1 to 5, where a 1 is very dissatisfied and a 5 is very satisfied.

	<u>S</u>
1, Very dissatisfied.....	1
2.....	2
3.....	3
4.....	4
5, Very Satisfied.....	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

7. (5_1.) Did you ever call an IRS Toll-Free phone line regarding your SBSE clients' 2006 taxes, either before filing or to resolve post-filing issues?

	<u>S</u>
Yes.....	1

No.....2
 Not Sure.....3
 Refused.....4

8. (5_2.) Did you ever call the IRS Practitioner Priority Service phone line, also called PPS, regarding your SBSE clients' 2006 taxes (IF NECESSARY READ: either before filing or to resolve post-filing issues)? (INTERVIEWER: if asked what the PPS line is say: "The IRS PPS line is a toll-free line available only to tax professionals")

S

Yes.....1
 No.....2
 Not Sure.....3
 Refused.....4

9. (5_3.) Did you ever use the IRS Web site regarding your SBSE clients' 2006 taxes (IF NECESSARY READ: either before filing or to resolve post-filing issues)?

S

Yes.....1
 No.....2
 Not Sure.....3
 Refused.....4

IF CODE 1 IN Q9 ASK Q9a (Q5_3a); ELSE SKIP TO Q10 (Q6)

9a. (5_3a.) Now think about when you visit the IRS Web site for information or guidance regarding your clients' tax matters. Typically, how do you find the information you are looking for? Do you...? (READ):

S

Visit a specific topic or part of the site that you previously bookmarked.....01
 Use the search engine.....02
 Go directly to the Tax Professionals "tab" on the home page.....03
 Go directly to the "Individuals" or "Business" "tabs" on the home page.....04
 Browse until you find what you want.....05
 Other (Specify_____)......06
 Not Sure.....07
 Refused.....08

9b. (5_3b.) Compared with other Web sites you use to conduct business, how would you rate the IRS Web site, IRS.gov, as a place to conduct business with IRS on behalf of your clients? Would you say the IRS Web site is...(READ):

S

Much Better.....1
 Better.....2
 About Equal.....3
 Worse.....4
 Much Worse.....5
 Not Sure.....6
 Refused.....7

9c. (5_3c.) What specific aspects or features of the IRS.gov Web site do you find most helpful? (RECORD OPEN ENDED RESPONSE)

	<u>M</u>
Not Sure.....	4
Refused.....	5

9d. (5_3d.) What specific aspects or features of the IRS.gov Web site are least helpful, or could use improvement? ((RECORD OPEN ENDED RESPONSE)

	<u>M</u>
Not Sure.....	4
Refused.....	5

10. (6.) In preparing your SBSE clients' 2006 taxes, did you contact the IRS by any method for forms, form instructions, information or guidance. This does **not** include getting client account information or responding to a notice the IRS sent. (DO NOT READ) (IF CODE 5 ASK: Let me confirm that you never got through, if they say yes, I never got through CODE 5; if say no, I did get through, code 1)

	<u>S</u>
Yes.....	1
No (SKIP TO Q15 (Q16)).....	2
Not Sure (SKIP TO Q15 (Q16)).....	3
Refused (SKIP TO Q15 (Q16)).....	4
Tried, but did not get through (SKIP TO Q15 (Q7))	5

11. (6_1.) Was the contact in order to get forms or form instructions; to get information or guidance; or to get both?

	<u>S</u>
Forms or form instructions.....	1
Information or guidance.....	2
Both.....	3
None (SKIP TO Q15 (Q16)).....	4
Not sure.....	5
Refused.....	6

(IF Q7 (Q5_1)=2, SKIP Q12_3 (Q6a_2); IF Q8 (Q5_2)=2 SKIP Q12_2 (Q6a_1); IF Q9 (Q5_3)=2 SKIP Q12_1 (Q6a_3))

12. (6a.) How did you contact the IRS for forms, form instructions, information or guidance? Did you use ...? (READ, PAUSE BETWEEN EACH ITEM. DO NOT ROTATE)

	<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
12_1 The IRS Web site (6a_3)	1	2	3	4
12_2 The PPS Phone Line, (IF NEEDED: (6a_1) Practitioner Priority Service)	1	2	3	4

12_3 An IRS toll-free line 1 2 3 4
(6a_2)

(ASK IF CODE 1 IN Q12_2 (Q6a_1) OR Q12_3 (Q6a_2); OTHERWISE SKIP TO Q15 (Q16))

14. (6f.) When you called the IRS for forms, form instructions, information, or guidance, why did you call instead of using the Web site? (DO NOT READ.)

- | | <u>M</u> |
|---|----------|
| The question/issue was too complicated..... | 1 |
| Can't get information you need on the Web site..... | 2 |
| DELETE | 3 |
| Prefer to speak with a live person..... | 4 |
| Didn't think about using the Internet/Didn't know about the Web site..... | 5 |
| Do not use Internet or computers..... | 6 |
| Easier/better to talk to a live person..... | 7 |
| Security concerns..... | 9 |
| Other reason (Specify): _____..... | 8 |

(ASK IF CODE 1 IN Q9 (Q5_3); OTHERWISE SKIP TO Q16 (Q17))

15. (16.) Earlier you said that you have used the IRS Web site. Please rate your **overall** satisfaction with using the IRS Web site regarding your SBSE clients' 2006 taxes. (IF NECESSARY, REPEAT SCALE)

- | | <u>S</u> |
|-----------------------------|----------|
| 1, Very dissatisfied..... | 1 |
| 2..... | 2 |
| 3..... | 3 |
| 4..... | 4 |
| 5, Very Satisfied..... | 5 |
| (DO NOT READ) Not Sure..... | 6 |
| (DO NOT READ) Refused..... | 7 |

Obtaining Client Account Information Pre-Filing

16. (17.) Now I want to ask you some questions about your experience with getting client account information from the IRS. Prior to preparing your SBSE clients' 2006 taxes, did you contact the IRS to obtain client tax filing or payment history? (READ ONLY IF NECESSARY: This includes using the phone, mail, Web site, or other methods of contact). (DO NOT READ) (IF CODE 5, ASK: Let me confirm that you never got through, if yes, punch CODE 5; if no, did get through, punch CODE 1)

- | | <u>S</u> |
|--|----------|
| Yes..... | 1 |
| No (SKIP TO Q23 (Q28))..... | 2 |
| Not Sure (SKIP TO Q23 (Q28))..... | 3 |
| Refused (SKIP TO Q23 (Q28))..... | 4 |
| Tried, but did not get through (SKIP TO Q23 (Q28)) | 5 |

(IF Q7 (Q5_1)=2, SKIP Q17_2 (Q19_2); IF Q8 (Q5_2)=2 SKIP Q17_1 (Q19_1); IF Q9 (Q5_3)=2 SKIP Q17_3 (Q19_3))

17. (19.) How did you contact the IRS for client account information? Did you...? (READ LIST) (DO NOT ROTATE.)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
17_1 (19_1)	Use the PPS Phone Line (IF NEEDED: Practitioner Priority Service Telephone Line)	1	2	3	4
17_2 ((19_2)	Use an IRS Toll-free line	1	2	3	4
17_3 (19_3)	Use the IRS Web site	1	2	3	4
17_4 (19_4)	Use Mail correspondence	1	2	3	4
17_5 (19_5)	Visit an IRS office	1	2	3	4

IF MORE THAN ONE CODE 1 IN Q17_1 THROUGH Q17_5, ASK Q17a (Q19a); OTHERWISE SKIP TO Q22 (Q24)

17a. (19a.) Which of these methods of contacting the IRS was most effective in obtaining client account information? Was it... (READ)

	<u>S</u>
(IF (Q17_1 (Q19_1)=1 READ) The PPS line.....	1
(IF (Q17_2 (Q19_2)=1 READ) An IRS Toll-Free line....	2
(IF (Q17_3 (Q19_3)=1 READ) The IRS Web site.....	3
(IF (Q17_4 (Q19_4)=1 READ) Mail Correspondence....	4
(IF (Q17_5 (Q19_5)=1 READ) An IRS office visit.....	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

22. (24.) Please rate your **overall** satisfaction with getting client account information from the IRS while preparing your SBSE clients' 2006 taxes. (IF NECESSARY, REPEAT SCALE)

	<u>S</u>
1, Very dissatisfied.....	1
2.....	2
3.....	3
4.....	4
5, Very Satisfied.....	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

23. (28.) Now I want to ask you some questions about **preparing and filing** your SBSE clients' 2006 income tax returns. How did you file your SBSE clients' 2006 income taxes? Did you...? (READ) (IF ASKS FOR CLARIFICATION: This refers to the method for filing taxes, not sending payment)

	<u>S</u>
	File <u>all</u> by regular <u>mail</u>1
	File the <u>majority</u> by regular <u>mail</u>3
	File <u>all electronically</u> by e-file.....2
	File the <u>majority</u> by e-file.....4
(DO NOT READ)	File <u>equal numbers</u> e-file and regular mail.....5
(DO NOT READ)	Not Sure.....6
(DO NOT READ)	Refused.....7

(ASK IF CODES 2, 3, 4 OR 5 IN Q23 (Q28); OTHERWISE SKIP TO Q25 (Q42))

24a. (37a.) Over the past two years, did the number of income tax forms you filed electronically...? (READ)

	<u>S</u>
	Increase.....1
	Decrease.....2
	Stay the same.....3
	Not Sure.....4
	Refused.....5

25. (42.) Please rate your **overall** satisfaction with preparing and filing your clients' 2006 income tax returns. Please use a scale of 1 to 5 where 1 is very dissatisfied and 5 is very satisfied.

	<u>S</u>
	1, Very dissatisfied.....1
	2.....2
	3.....3
	4.....4
	5, Very Satisfied.....5
(DO NOT READ)	Not Sure.....6
(DO NOT READ)	Refused.....7

Estimated Taxes

(ASK IF CODE 1 IN Q2_2 (Q3_2); OTHERWISE SKIP TO Q27 (Q50))

26. (44.) Earlier you mentioned that you also help clients file their estimated taxes. Please rate your **overall** satisfaction with handling your clients' estimated taxes for 2006. Please use a scale of 1 to 5 where 1 is very dissatisfied and 5 is very satisfied.

	<u>S</u>
	1, Very dissatisfied.....1
	2.....2
	3.....3
	4.....4
	5, Very Satisfied.....5
(DO NOT READ)	Not Sure.....6

- (DO NOT READ) Refused.....7
- (DO NOT READ) Did not file estimated taxes for clients.....8

(ASK IF CODE 1 IN Q2_3 (Q3_3); OTHERWISE SKIP TO Q30 (Q55c) (Q55a))

27. (50.) My next questions are about **employment taxes**. How did you file your clients' 2006 employment taxes? Did you...? (READ) (IF ASKS FOR CLARIFICATION: This refers to the method for filing taxes, not sending payment)

- S
- File all by regular mail.....1
- File the majority by regular mail.....3
- File all electronically by e-file.....2
- File the majority by e-file.....4
- (DO NOT READ) File equal numbers e-file and regular mail.....5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7
- (DO NOT READ) Did not file employment taxes for clients (SKIP TO Q30 (Q55a))
8

(ASK IF CODE 2, 3, 4 OR 5 IN Q27 (Q50); OTHERWISE SKIP TO Q29 (Q55))

28a. (51a.) Over the past two years, did the number of employment tax forms you filed electronically...? (READ)

- S
- Increase.....1
- Decrease.....2
- Stay the same.....3
- Not Sure.....4
- Refused.....5

29. (55.) Please rate your **overall** satisfaction with handling your clients' employment taxes for 2006. (REPEAT SCALE IF NECESSARY)

- S
- 1, Very dissatisfied.....1
- 2.....2
- 3.....3
- 4.....4
- 5, Very Satisfied.....5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7

[SAY TO EVERYONE: Now I have a few questions for you about **e-filing and electronic payments**.]

(ASK IF CODE 1 IN Q24a (Q37a) OR CODE 1 IN Q28a (Q51a); OTHERWISE, SKIP TO Q31a (Q55e))

30. (55c.) Earlier, you said that in the past two years you increased the number of forms you e-filed for [IF CODE 1 IN Q24a (Q37a), read "income taxes"; IF CODE 1 in Q28a (Q51a) read "(and) employment taxes". In most cases, who decided that you would switch to e-filing, was it...? (READ LIST) (NOTE TO INTERVIEWER: If respondent says "The state required it", type in CODE 1 for Q30 (Q55c) and next question Q31 (Q55d) will be CODE 6)

	<u>S</u>
You (DNR: or someone in your business), or.....	1
Your clients.....	2
(DO NOT READ) Both you and your clients.....	3
(DO NOT READ) Not Sure.....	4
(DO NOT READ) Refused.....	5

31. (55d.) What made (INSERT "YOU" IF CODE 1 IN Q30 (Q55c), INSERT "YOUR CLIENT" IF CODE 2 IN Q30 (Q55c), INSERT "YOU OR YOUR CLIENT" IF CODES 3, 4 OR 5) decide to switch to e-filing? (DO NOT READ)

	<u>M</u>
Costs less.....	1
More convenient/Easier.....	2
Faster refund.....	3
More accurate/ Fewer mistakes/Less likely to receive a notice...	4
More efficient.....	5
State tax return required e-filing.....	6
Other (Please specify) _____	7
.....	7
Not Sure.....	8
Refused.....	9

IF CODE 2 in Q24a (Q37a) OR CODE 2 IN Q28a (Q51a) READ Q31a (Q55e); OTHERWISE SKIP TO Q31b (Q55f)

31a. (55e.) Earlier, you said that in the past two years you decreased the number of forms you e-filed for [IF CODE 1 IN Q24a (Q37a), read "income taxes"; IF CODE 1 in Q28a (Q51a) read "(and) employment taxes"]. What caused you to decrease the number of forms you filed electronically? (DO NOT READ) (RECORD MULTIPLE RESPONSES)

	<u>M</u>
Costs less.....	1
More convenient/Easier.....	2
Faster refund.....	3
More accurate/ Fewer mistakes/Less likely to receive a notice...	4
More efficient.....	5
How I have always done it/what I am used to.....	6
Other (Please specify) _____	7
Not Sure.....	8
Refused.....	9

31b. (55f.) In your view as a tax professional, what do you think would promote an increase in the number of forms that are electronically filed? (RECORD OPEN ENDED RESPONSE)

	<u>M</u>
Not Sure.....	4
Refused.....	5

Notices

Remember, the term SBSE clients refers to clients who file Forms 1120, 1120A, 1120S and 1065 as well those who file Form 1040 with Schedules C, E or F

32. (56.) My next questions are about any **notices** you or your clients received from the IRS. Did you help your SBSE clients deal with any notices or other communication received from the IRS in the past year? (DO NOT READ)

- | | |
|------------------------------------|----------|
| | <u>S</u> |
| Yes..... | 1 |
| No (SKIP TO Q54 (Q76))..... | 2 |
| Not Sure (SKIP TO Q54 (Q76)) | 3 |
| Refused (SKIP TO Q54 (Q76))..... | 4 |

33. (56b.) Approximately what percentage of your SBSE clients received a notice in the past year? (DO NOT READ)

	<u>S</u>
	Percent

ENTER NUMBER 0 to 100; 998 = Not Sure; 999= Refused

34. (56c.) Which of the following was the most common reason for notices that your clients received in the past year? Was it notices for...? (READ) (IF RESPONDENT ANSWERS "none" "don't know" or "refused" CODES 6,7, or 8, SAY: "Are you sure that none of your clients receive notices for any of these reasons? If RESPONDENT ANSWERS "yes, none receive notices for these reasons", then code as 6, IF ANSWERS "no, they have received notices for the listed reasons", then ask "which reason is used the most common)

- | | |
|--|----------|
| | <u>S</u> |
| Late filing..... | 1 |
| Not paying the full amount owed when the return was filed..... | 2 |
| Unreported income..... | 3 |
| Problems with deductions..... | 4 |
| (DO NOT READ) None (SKIP TO q37 (q56b_1))..... | 6 |
| (DO NOT READ) Not sure (SKIP TO q37 (q56b_1))..... | 7 |
| (DO NOT READ) Refused (SKIP TO q37 (q56b_1))..... | 8 |

35. (56d.) Which of the following was the second most common reason for your clients' notices? (READ) (PROGRAMMER: DELETE ANSWER GIVEN IN q34 (q56c) FROM ANSWER OPTIONS)

- | | |
|--|----------|
| | <u>S</u> |
| Late filing..... | 1 |
| Not paying the full amount owed when the return was filed..... | 2 |
| Unreported income..... | 3 |
| Problems with deductions..... | 4 |
| (DO NOT READ) None (SKIP TO q37 (q56b_1))..... | 6 |
| (DO NOT READ) Not sure (SKIP TO q37 (q56b_1))..... | 7 |
| (DO NOT READ) Refused (SKIP TO q37 (q56b_1))..... | 8 |

(ASK IF Q34 (Q56c)=3 or 4, OR Q35 (Q56d) =3 or 4; OTHERWISE, SKIP TO Q38 (Q58_1))

37. (56b_1.) Please think of your clients who received a notice in the past year for unreported income or for problems with deductions. In what percentage of those cases did you submit information attached to the original return that in your professional judgment should have prevented the notice from being issued? (DO NOT READ)

S

Percent

ENTER NUMBER 0 to 100; 998 = Not Sure; 999= Refused

(ASK IF CODE 3 IN Q34 (Q56c) OR CODE 3 IN Q35 (Q56d), OTHERWISE SKIP TO Q39 (Q58_2))

38. (58_1.) In notices due to unreported income, what was the most common type of unreported income...? (READ LIST)

S

- Wages or salary.....01
- Dividend or interest income.....02
- Capital gains.....03
- Retirement or pension (including Social Security).....04
- Rents or royalties.....05
- Business income.....06
- Farm income.....07
- Some other income (SPECIFY) _____08
- (DO NOT READ) Not Sure.....10
- (DO NOT READ) Refused.....11

40. (58a.) In most cases where money was owed, did your client owe money because they made a mistake or because they did not have the money to pay the IRS at the time that taxes were due?

S

- Made a mistake.....1
- Did not have the money to pay amount owed.....2
- Other (Please Specify)_____5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7

41. (58b.) Were most of your clients' notices regarding their...? (READ LIST, DO NOT ROTATE)

S

- Income taxes.....1
- Estimated taxes.....2
- Employment taxes.....3
- (DO NOT READ OR ROTATE) More than one type of taxes.....4
- (DO NOT READ OR ROTATE) Other (Please Specify)_____5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7

42. (60.) Did you contact the IRS in response to any of your clients' notices? (DO NOT READ) (IF CODE 5, ASK: Let me confirm that you never got through, if yes, punch CODE 5; if no, did get through, punch CODE 1)

S

Yes.....1
 No (SKIP TO Q45 (Q69)).....2
 Not Sure (SKIP TO Q45 (Q69)).....3
 Refused (SKIP TO Q45 (Q69)).....4
 Tried, but did not get through (SKIP TO Q45 (Q69))
 5

IF Q8 (Q5_2)=2 SKIP Q43_2 (Q61_1)

43. (61.) How did you contact the IRS in response to your client's notices? Did you use ...? (READ LIST)

	<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
43_1 Mail correspondence (61_3)	1	2	3	4
43_2 The PPS Phone line (IF NEEDED: (61_1) The Practitioner Priority Telephone Line)	1	2	3	4
43_3 The phone number listed in the (61_2) notice	1	2	3	4
43_4 The Internet through the IRS (61_4) Electronic Account Resolution E- Service	1	2	3	4

IF MORE THAN ONE CODE 1 IN Q43_1 (Q61_3) THROUGH Q43_4 (Q61_4), ASK Q44a (Q62a); OTHERWISE SKIP TO -Q45 (Q69)

44a. (62a.) Which of these methods of contacting the IRS was most effective in resolving your client's notice? Was it... (READ)

S

(IF Q43_1 (Q61_3)=1 READ) Mail Correspondence.....1
 (IF Q43_2 (Q61_1)=1 READ) The PPS line.....2
 (IF Q43_3 (Q61_2)=1 READ) The phone number in the notice.....3
 (IF Q43_4 (Q61_4)=1 READ) The IRS Electronic Account Resolution E-Service
 4
 (DO NOT READ) Not Sure.....6
 (DO NOT READ) Refused.....7

45. (69.) In most cases, who made the mistake or decision that led to the IRS issuing the notice? Was it...? (READ LIST)

S

You or your client.....1
 Or The IRS.....3
 (DO NOT READ) Not Sure.....4
 (DO NOT READ) Refused.....5

46. (70.) Notices are generally resolved in one of three ways: (1) your client owes money to the IRS, (2) the IRS owes money to your client, or (3) no money is owed. When your clients' notices are resolved, what percentage results in (READ Q46_1 (Q70_3))? How about (READ Q46_2 (Q70_1) and then Q46_3 (Q70_2))...? (READ)

46_1. (Q70_3.) No change in the amount of money owed? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

46_2 (Q70_1.) Your client owing money? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

46_3 (Q70_2.) The IRS owing money? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

47. (71.) Of all the types of notices you dealt with in the past year, which one of the following issues was the most difficult to resolve with the IRS? Was it notices about...? (READ LIST) (PROBE IF NECESSARY)

- | | |
|--|----------|
| | <u>S</u> |
| Late filing..... | 1 |
| Income that was unreported..... | 2 |
| Your client not paying in full what they owed when they filed..... | 3 |
| Problems with deductions..... | 4 |
| (DO NOT READ) None of these..... | 7 |
| (DO NOT READ) Not Sure..... | 8 |
| (DO NOT READ) Refused..... | 9 |

(INTERVIEWER NOTE: READ QUICKLY. IF RESPONDENT OFFERS OTHER CHOICES FIRST, SUCH AS "PAYROLL TAXES" OR "ESTIMATED TAXES," THEN ASK: IS THAT USUALLY DUE TO LATE FILING, INCOME THAT WAS UNREPORTED, MONEY YOUR CLIENT OWED TO THE IRS OR PROBLEMS WITH DEDUCTIONS.)

51. (73a.) Over the past year, approximately how many hours did you spend trying to resolve the issue in each client's notice? Please give me the average time per client. Was it...? (READ)

- | | |
|-----------------------------|----------|
| | <u>S</u> |
| | <u>S</u> |
| One hour or less..... | 1 |
| Two to three hours..... | 2 |
| Four to five hours..... | 3 |
| Six hours or more..... | 4 |
| (DO NOT READ) Not Sure..... | 5 |
| (DO NOT READ) Refused..... | 6 |

52. (73b.) Over the past year, approximately how many months after each client received a notice were you or the client informed that the issue was resolved? Please give me the average number of months for each client. Was it...? (READ)

S

- One month or less.....1
- Two to three months.....2
- Four to five months.....3
- Six months or more.....4
- (DO NOT READ) Not Sure.....5
- (DO NOT READ) Refused.....6

53. (75.) Please rate your **overall** satisfaction with resolving IRS notices that your clients received in the past year? (IF NECESSARY, REPEAT SCALE)

- S
- 1, Very dissatisfied.....1
- 2.....2
- 3.....3
- 4.....4
- 5, Very Satisfied.....5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7

Overall Satisfaction

(SHOW ON SINGLE SCREEN)

OK [PAUSE] Now we want to ask you a big-picture question about your **OVERALL** experience of dealing with the IRS for your SBSE clients.

(NEW SCREEN)

54. (76.) Taking in account **ALL** factors we have been discussing, including... (READ LIST)

- (SHOW TO EVERYONE): Obtaining forms and tax information,
- (SHOW IF CODE 1 IN Q16 (Q17)): Obtaining client account information pre-filing,
- (SHOW TO EVERYONE): Preparing and filing returns,
- (SHOW IF CODE 1 IN Q2_2 (Q3_2)): Handling estimated taxes,
- (SHOW IF CODE 1 IN Q2_3 (Q3_3)): Handling employment taxes,
- (SHOW IF CODE 1 IN Q32 (Q56)): Resolving issues in notices from the IRS,

How satisfied are you with your **OVERALL** experience with 2006 SBSE taxes? (IF NECESSARY, REPEAT SCALE)

- S
- 1, Very dissatisfied.....1
- 2.....2
- 3.....3
- 4.....4
- 5, Very Satisfied.....5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7

55. (77.) Thinking again about your overall experience with the IRS, did **any** contacts with the IRS - whether by phone, mail, or Internet - help you avoid problems or errors? (DO NOT READ)

- S
- Yes.....1

- No (SKIP TO Q57a (Q78a)).....2
- Not sure (SKIP TO Q57a (Q78a)).....3
- Refused (SKIP TO Q57a (Q78a)).....4

56. (77a) When problems or errors were avoided, did they apply to...? (READ LIST) S
- Just a single client.....1
 - 2 to 5 clients2
 - Or more than 5 clients.....3
 - (DO NOT READ) Not sure.....4
 - (DO NOT READ) Refused.....5

(IF Q7 (Q5_1)=2, DO NOT SHOW/READ ANSWER 2; IF Q8 (Q5_2)=2 DO NOT SHOW/READ ANSWER 1; IF Q9 (Q5_3)=2 DO NOT SHOW/READ ANSWER 4)

57. (77b.) Which method of contact **most** helped you avoid problems or errors? Would that be...?

- S
- The Practitioner Priority Line (PPS).....1
- An IRS Toll-Free phone line2
- Mail correspondence.....3
- Or the IRS Website.....4
- (DO NOT READ) Multiple methods.....5
- (DO NOT READ) Not sure6
- (DO NOT READ) Refused7

- 57a. (78a.) Now I would like to ask you some questions about SB/SE clients with compliance problems that you have represented over the past year, regardless of whether you prepared and filed their original tax return.

Thinking about all of your SB/SE clients, what percent of them did you represent for compliance problems in the past year?

Percent

ENTER NUMBER 0 to 100; 998 = Not Sure; 999= Refused

IF Q57a=0, SKIP TO Q70 (Q87)

- 57b. (78b.) Thinking about all of your SB/SE clients whom you represented over the past year with compliance problems, what percent of them were clients whose original returns you had prepared and filed?

Percent

ENTER NUMBER 0 to 100; 998 = Not Sure; 999= Refused

57c. (78c.) What percent came to you for representation even though you did not prepare and file their original return?

Percent

ENTER NUMBER 0 to 100; 998 = Not Sure; 999= Refused

57d. (78d.) Now I will read you a list of types of compliance problems. Again thinking about all of all of your SB/SE clients whom you represented over the past year with compliance problems, what percent of them had problems with...? (READ)

57d_1. (Q78d_1) Failing to file any tax return? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57d_2 (Q78d_2) Filing the wrong type of return? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57d_3 (Q78d_3) Failing to pay the full balance due when the original -return was filed? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57d_4 (Q78d_4) Failing to pay subsequent adjustments, assessments, and penalties? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57d_5 (Q78d_5) Failing to correctly report income or deductions? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

IF Q57d_3=0 AND Q57d_4=0, SKIP TO Q70 (Q87)

57e. (78e.) Now I will read to you a list of ways to resolve a balance owed. Thinking about all of ~~all of~~ your SB/SE clients whom you represented over the past year for taxes owed, what percent resolved their balance by ...? (READ)

57e_1. (Q78e_1) Paying in full? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57e_2 (Q78e_2) Entering into an installment agreement to pay off their tax liability? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57e_3 (Q78e_3) Entering into an Offer in Compromise that the IRS accepted? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

57e_4 (Q78e_3) Any other method for resolving a balance owed? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

Internet and E-Services

READ: Now I have some questions about the IRS electronic services program.

70. (87.) Have you heard of the IRS's e-services program? (INTERVIEWER: IF RESPONDENT IS UNSURE WHAT E-SERVICES ARE, READ: "The IRS e-services program allows enrolled tax professionals to electronically submit disclosure authorization forms,

electronically request taxpayer transcripts and electronically inquire about taxpayer account issues”)

- Yes.....1
- No (SKIP TO Q72 (Q94a)).....2
- Not Sure (SKIP TO Q72 (Q94a)).....3
- Refused (SKIP TO Q72 (Q94a)).....4

71. (88.) Were you enrolled in the IRS’s e-services program this past year?

- Yes.....1
- No (SKIP TO Q71k (Q90)).....2
- Not Sure(SKIP TO Q71k (Q90)).....3
- Refused (SKIP TO Q71k (Q90)).....4

71a. (89.) Which, if any, of the following IRS e-services do you use? Do you use the...?
(READ LIST) (ROTATE)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
71a_1 (89_1)	E-service to electronically <u>submit disclosure authorization forms</u> (Disclosure Authorization e-service)	1 (ASK Q71b (q89a))	2 (ASK Q71h (Q89g))	3	4
71a_2 (89_2)	E-service to electronically <u>receive taxpayer transcripts</u> (Transcript Delivery e-service)	1 (ASK Q71d (q89c))	2 (ASK Q71i (Q89h))	3	4
71a_3 (89_3)	E-service to electronically <u>inquire about taxpayer account problems</u> (Electronic Account Resolution e-service)	1 (ASK Q71f (Q89e))	2 (ASK Q71j (Q89i))	3	4

(IF CODE 1 IN Q71a_1 (Q89_1), ASK Q71b (Q89a) IMMEDIATELY; ELSE ASK 71a_2 (Q89_2))

71b. (89a.) Would you use this e-service again in the future? (DO NOT READ)

- Yes (SKIP TO Q71a_2 (q89_2))
- No.....2

1

(DO NOT READ) Not Sure.....3
 (DO NOT READ) Refused.....4

(IF CODE 2 IN Q71b (Q89a), ASK Q71c (Q89b); ELSE ASK Q71a_2 (Q89_2))

71c. (89b.) Why would you NOT use this e-service again? Please give me your primary reason (DO NOT READ)

S

Did not work well1
 Do not need this service again.....2
 Worried about security.....3
 Prefer to speak with a live person.....4
 Other Specify.....5
 (DO NOT READ) Not Sure.....6
 (DO NOT READ) Refused.....7

(IF CODE 1 IN Q71a_2 (Q89_2), ASK Q71d (Q89c) IMMEDIATELY; ELSE ASK Q71a_3 (Q89_3))

71d. (89c.) Would you use this e-service again in the future? (DO NOT READ)

S

1 Yes (SKIP TO Q71a_3 (q89_3))
 No.....2
 (DO NOT READ) Not Sure.....3
 (DO NOT READ) Refused.....4

(IF CODE 2 IN Q71d (Q89c), ASK Q71e (Q89d); ELSE ASK Q71a_3 (Q89_3))

71e. (89d.) Why would you NOT use this e-service again? Please give me your primary reason (DO NOT READ)

S

Did not work well1
 Do not need this service again.....2
 Worried about security.....3
 Prefer to speak with a live person.....4
 Other Specify.....5
 (DO NOT READ) Not Sure.....6
 (DO NOT READ) Refused.....7

(IF CODE 1 IN Q71a_3 (Q89_3), ASK Q71f (Q89e) IMMEDIATELY; ELSE ASK Q71k (Q90))

71f. 89e. Would you use this e-service again in the future? (DO NOT READ)

S

Yes (SKIP TO Q71k (q90))....1
 No.....2
 (DO NOT READ) Not Sure.....3
 (DO NOT READ) Refused.....4

(IF CODE 2 IN Q71f (Q89e), ASK Q71g (Q89f); ELSE ASK Q71a_2(Q89_2))

71g. (89f.) Why would you NOT use this e-service again? Please give me your primary reason (DO NOT READ)

S

Did not work well1
 Do not need this service again.....2

Worried about security.....	3
Prefer to speak with a live person.....	4
Other Specify_____	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

(IF CODE 2 IN Q71a_1 (Q89_1), ASK Q71h (Q89g) IMMEDIATELY; ELSE ASK Q71a_2 (Q89_2))

71h. (89g.) Why did you not use this e-service? Please give me your primary reason (DO NOT READ)

	<u>S</u>
Did not know about it	01
Did not need this service.....	02
Did not think it would work.....	03
Worried about security.....	04
Prefer to speak with a live person.....	05
Other Specify_____	06
(DO NOT READ) Not Sure.....	07
(DO NOT READ) Refused.....	08

(IF CODE 2 IN Q71a_2 (Q89_2), ASK Q71i (Q89h) IMMEDIATELY; ELSE ASK Q71a_3 (Q89_3))

71i. (89h.) Why did you not use this e-service? Please give me your primary reason (DO NOT READ)

	<u>S</u>
Did not know about it	01
Did not need this service.....	02
Did not think it would work.....	03
Worried about security.....	04
Prefer to speak with a live person.....	05
Other Specify_____	06
(DO NOT READ) Not Sure.....	07
(DO NOT READ) Refused.....	08

(IF CODE 2 IN Q71a_3 (Q89_3), ASK Q71j (Q89i); ELSE SKIP TO Q71k (Q90))

71j. (89i.) Why did you not use this e-service? Please give me your primary reason (DO NOT READ)

	<u>S</u>
Did not know about it	01
Did not need this service.....	02
Did not think it would work.....	03
Worried about security.....	04
Prefer to speak with a live person.....	05
Other Specify_____	06
(DO NOT READ) Not Sure.....	07
(DO NOT READ) Refused.....	08

(IF CODE 2, 3, or 4 IN Q70 (Q87) OR Code 2, 3, or 4 IN Q71 (Q88), ASK Q71k (Q90); ELSE SKIP TO Q72 (Q94a))

71k. (90.) How likely would you be to use the following IRS e-services? How about the e-service that would allow you to submit Disclosure Authorization forms electronically. Would you be...? (READ)

- | | |
|---------------|--------------------------------|
| | <u>S</u> |
| | Very likely to use.....1 |
| | Somewhat likely to use.....2 |
| | Not at all likely to use.....3 |
| (DO NOT READ) | Not Sure.....4 |
| (DO NOT READ) | Refused.....5 |

71l. (91.) How about the e-service that would allow you to electronically receive taxpayer transcripts? Would you be...? (READ)

- | | |
|---------------|--------------------------------|
| | <u>S</u> |
| | Very likely to use.....1 |
| | Somewhat likely to use.....2 |
| | Not at all likely to use.....3 |
| (DO NOT READ) | Not Sure.....4 |
| (DO NOT READ) | Refused.....5 |

71m. (92.) How about the e-service that would allow you to electronically inquire about taxpayer account problems? Would you be...? (READ)

- | | |
|---------------|--------------------------------|
| | <u>S</u> |
| | Very likely to use.....1 |
| | Somewhat likely to use.....2 |
| | Not at all likely to use.....3 |
| (DO NOT READ) | Not Sure.....4 |
| (DO NOT READ) | Refused.....5 |

COMPLIANCE

(SHOW ON SINGLE SCREEN):

We are almost finished. We appreciate your patience. Please remember that all of your answers are confidential.

72. (94a.) Now, I have a question for you about general compliance with tax laws. Based on your knowledge of the tax professional community, what is your best guess of the percentage of tax professionals who might be willing to file less than accurate returns in order to save money for their clients?

ENTER NUMBER 0 to 100; 101 = Not Sure; 102= Refused

(SHOW ON SINGLE SCREEN):

These last few questions are for classification purposes. Again the information you provide is completely confidential.

77. (100.) How many years have you been a tax professional?

 Years

(RANGE=1 TO 99)

ENTER A NUMBER FROM 1 TO 99
 ENTER 1 IF LESS THAN 1 YEAR
 ENTER 98 IF NOT SURE
 ENTER 99 IF REFUSED

78. (101.) Do you currently work by yourself or with others in a firm? (DO NOT READ)

	<u>S</u>
Work by myself.....	1
Work at a firm (DNR: includes owner of firm with employees).....	2
Not sure.....	3
Refused.....	4

(ASK IF CODE 2 IN Q78 (Q101); OTHERWISE SKIP TO Q80 (Q103))

79. (102.) Including yourself, what size is your firm? Is it...? (READ LIST)

	<u>S</u>
2 to 5 employees.....	1
6 to 10 employees.....	2
11 to 20 employees.....	3
21 to 50 employees.....	4
51 to 100 employees.....	5
Over 100 employees.....	6
(DO NOT READ) Not Sure.....	7
(DO NOT READ) Refused.....	8

80. (103.) How often do you interact with most of your SBSE clients? Is it...? (READ LIST)

	<u>S</u>
Once or twice a year.....	1
Three or four times a year.....	2
More often than four times a year....	3
(DO NOT READ) Not sure.....	4
(DO NOT READ) Refused.....	5

81. (104.) How do you charge most of your clients? Do you charge...? (READ LIST)

	<u>S</u>
An <u>hourly</u> fee.....	1
A <u>fee per return</u> or service.....	2
A <u>flat fee</u> or retainer.....	3
(DO NOT READ) Not sure.....	4
(DO NOT READ) Refused.....	5

82. (105.) OK, one last question. What comments or suggestions do you have to help the IRS improve its services to you or your SBSE clients? (RECORD OPEN END, CLARIFY IF NEEDED)

_____(VERBATIMS AND CODE)_____

Those are all the questions I have for you today. My supervisor may want to verify that I spoke with you. May I please confirm that I reached you at (INSERT TELEPHONE NUMBER),

And may I have your first name only please? (DO NOT READ. CONFIRM NAME)

Yes.....S1
No.....2

Thank you so much for your time!

That's the end of our survey. I'd like to thank you very much for your willingness to participate in our research. Thanks again, and have a wonderful day / evening!