Attachment

Draft 2007 IRS Oversight Board Compliance Study Questionnaire

	Intro:						
			ch firm and we are not selling anything. We are OLDEST/YOUNGEST MALE/FEMALE 18	!			
	We are conducting a national survey about a variety of topics and would like to ask you a few brief questions. (READ IF NECESSARY) Let me assure you that we're not selling anything.						
Th	(Do Not Read) Record gender by Male Female e following questions pertain to						
1.	1. How much, if any, do you think is an acceptable amount to cheat on your income taxes? Would you say (READ LIST. CHECK ONLY ONE RESPONSE.)						
	Or, (DO <u>NOT</u> READ)	A little here and there As much as possible Not at all Don't know/not sure	1 2 3 dk				

I'm going to read you some statements. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree. How about... (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	COMPLETELY <u>AGREE</u>	MOSTLY <u>AGREE</u>	MOSTLY <u>DISAGREE</u>	COMPLETELY <u>DISAGREE</u>
It is every American's civic duty to pay their fair share of taxes	1	2	3	4
Everyone who cheats on their taxes should be held accountable	1	2	3	4
It is everyone's personal responsibility to report anyone who cheats on their taxes	1	2	3	4
Taxpayers should just have to pay what <u>they</u> feel is a fair amount	1	2	3	4
The more information and guidance the IRS provides, the more likely people are to correctly file their tax returns.	1	2	3	4

How <u>important</u> is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe? Would you say it is very important, somewhat important, not very important, or not at all important? Let's start with. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	VERY <u>IMPORTANT</u>	SOMEWHAT IMPORTANT	NOT VERY <u>IMPORTANT</u>	NOT AT ALL IMPORTANT
Ensures low income taxpayers are reporting and paying their taxes honestly	1	2	3	4
Ensures small businesses are reporting and paying their taxes honestly	1	2	3	4
Ensures high income taxpayers are reporting and paying their taxes honestly	1	2	3	4
Ensures corporations are reporting and paying their taxes honestly	1	2	3	4

4. How much influence does each of the following factors have on whether you report and pay your taxes honestly? Would you say it has a great deal of influence, somewhat of an influence, very little influence, or is not at all an influence. How about... (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	A GREAT DEAL OF INFLUENCE	SOMEWHAT OF AN INFLUENCE	VERY LITTLE <u>INFLUENCE</u>	IS NOT AT ALL <u>AN INFLUENCE</u>
Fear of an audit	1	2	3	4
Belief that your neighbors are reporting and paying honestly	1	2	3	4
Third parties reporting your income (e.g., wages, interest, dividends) to the IRS	1	2	3	4
Your personal integrity	1	2	3	4

5. How <u>important</u> is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers. Would you say it is <u>very important</u>, <u>somewhat important</u>, <u>not very important</u>, or <u>not at all important</u>? How about. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	VERY <u>IMPORTANT</u>	SOMEWHAT IMPORTANT	NOT VERY IMPORTANT	NOT AT ALL IMPORTANT
A toll-free telephone number to answer your questions	1	2	3	4
Office locations you can visit where an IRS representative will answer your questions	1	2	3	4
A web site to provide you with information	1	2	3	4
The ability to email your questions directly to the IRS	1	2	3	4
Opportunities for electronic filing of tax returns	1	2	3	4
A computer terminal located in a kiosk at a library or shopping mall	1	2	3	4
A tax accietance van that				

A tax assistance van that visits locations not convenient

to IRS offices to provide information and assistance	1	2	3	4
Community-based tax clinics at convenient locations, such as schools, community centers,				
libraries, etc.	1	2	3	4

6. How <u>likely</u> would you be to use each of the following services for help with a tax issue. Would you be <u>very likely</u>, <u>somewhat likely</u>, <u>not very likely</u>, or <u>not at all likely</u>? How about... (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	VERY <u>LIKELY</u>	SOMEWHAT <u>LIKELY</u>	NOT VERY <u>LIKELY</u>	NOT AT ALL <u>LIKELY</u>
A toll-free telephone number to answer your questions	1	2	3	4
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	1	2	3	4
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	1	2	3	4
A web site to provide you with information	1	2	3	4
The ability to email your questions directly to the IRS	1	2	3	4
A computer terminal located in a kiosk at a library or shopping mall	1	2	3	4
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	1	2	3	4
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	1	2	3	4

IF ANSWERED "VERY" OR "SOMEWHAT LIKELY" TO USE TOLL-FREE NUMBER IN Q.6 (Q6.1 (1,2)) ASK Q. 7. OTHERS SKIP TO INSTRUCTION BEFORE Q. 8.

_ minutes

_	77 - 1
7.	You said you would be likely to use a toll-free telephone number to contact the IRS. How long are you willing to wait to
	speak to a customer representative when calling an IRS toll-free telephone number? [RECORD VERBATIM ANSWER
	NEXT TO APPROPRIATE SCALE. MUST BE A NUMERICAL ANSWER.]

___ seconds

IF ANSWERED "VERY" OR "SOMEWHAT LIKELY" TO USE OFFICE LOCATIONS IN Q.6 (Q6.2 or Q6.3 (1,2)) ASK Q. 8. OTHERS SKIP TO Q. 9.

8. You said you would be likely to use office locations where an IRS representative will answer your questions. Would you prefer to schedule an appointment to speak with a representative at a specific time or would you prefer to walk in at your convenience and wait for the next available representative? (DO NOT READ LIST. CHECK ONLY ONE RESPONSE.)

Prefer to schedule appointment	1	(SKIP TO Q. 9)
Prefer to walk in	2	(CONTINUE)
Don't Know	dk	(SKIP TO Q. 9)

How long are you willing to wait to speak to a customer representative if you visited an IRS walk-in assistance center
without an appointment? [RECORD VERBATIM ANSWER NEXT TO APPROPRIATE SCALE. MUST BE A
NUMERICAL ANSWER.]

minutes	hours
IIIIIutes	110u13

9. How <u>valuable</u> would you say each of these sources is for getting tax advice or information. Would you say it is <u>very valuable</u>, somewhat valuable, not very valuable, or <u>not at all valuable</u>? How about. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	VERY <u>VALUABLE</u>	SOMEWHAT <u>VALUABLE</u>	NOT VERY <u>VALUABLE</u>	NOT AT ALL <u>VALUABLE</u>
IRS representatives	1	2	3	4
IRS printed publications, for example, brochures, instructions	1	2	3	4
IRS website	1	2	3	4
Paid tax professional	1	2	3	4
Family or friends	1	2	3	4
Reference materials from sources other than the IRS (for example, books, software, private sector websites)	1	2	3	4

10. Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS? Would you say <u>very satisfied</u>, <u>somewhat satisfied</u>, <u>not very satisfied</u>, or <u>not at all satisfied</u>? (DO NOT READ LIST. CHECK ONLY ONE RESPONSE.)

Very satisfied	1
Somewhat satisfied	2
Not very satisfied	3
Not at all satisfied	4

10a. Considering the resources the IRS receives to do its job, which of the following statements do you most agree with (choose only one):

IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities

IRS devotes too much of its resources to enforcement activities and not enough to its customer service ograms

IRS maintains a proper balance between its enforcement activities and its customer service programs

11. I'm going to read you some statements about the funding the IRS receives. For each one, please tell me whether you completely agree, mostly disagree, or completely disagree. How about... (READ EACH. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	COMPLETELY	MOSTLYCO	MOSTLYCOMPLETELYDON'T CARE		
	<u>AGREE</u>	<u>AGREE</u>	DISAGREE I	<u>DISAGREE</u>	DK/NA
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe.	1	2	3	4	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person.	1	2	3	4	5

- 12. Currently, not all paid preparers of federal tax returns are subject to regulation, either for competency or ethical behavior.
 - 1. How important is it to you that tax preparers be required to meet standards of competency in order to enter the tax preparation business? (very important, somewhat important, not very important, not at all important)
 - 2. How important is it to you that tax preparers be required to meet standards of ethical behavior in order to enter the tax preparation business? (very important, somewhat important, not very important, not at all important)
- 13. If you were to choose a paid preparer to prepare your federal tax return, how much influence would each of the following factors have: (great deal of influence, somewhat of an influence, very little influence, or not at all an influence)
 - 1. The preparer is subject to regulation or licensing by a government entity, either federal or state.
 - 2. The preparer is subject to regulation or licensing by an industry association
- 14. Did you use a paid tax return preparer to prepare your most recent Federal income tax return?

The following statement pertains only to the questions you answered on filing federal income taxes:

READ TO ALL, INCLUDING TERMINATES AND REFUSALS

Paperwork Reduction Act (PRA) Statement: (This statement should be included on every collection instrument and voiced during every interview)

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the:

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

Demos: The following questions are just for statistical purposes only and will be combined with those of all other survey respondents. Your individual data will not be shared with anyone outside of GfK.



1.	Do you own or rent your home?	
	Own 1	
	Rent 2	
2.	Are you? (READ LIST)	
	Single, never married 1	
	Married 2	
	Or, separated, widowed, or divorced 3	
3.	Are you, yourself, currently employed (READ LIST)	
	Full-Time 1	
	Part-Time 2	
	Not Employed 3	
4.	<u>Including yourself</u> , how many people are there living in your household?	
	Total 1 2 3 4 5 6 7 8	8+
Α.	How Many Of These Are Adults, 18 Or Older 1 2 3 4 5 6 7 8	8+
В.	How Many Are Children 12 To 17? 0 1 2 3 4 5 6 7 8	8+
С.	How Many Are Children 6 To 11? 0 1 2 3 4 5 6 7 8	8+
D.	How Many Are Children Under 6? 0 1 2 3 4 5 6 7 8	8+
5.	What is your age? (DO NOT READ LIST.)	
	18-20 1	
	21-24 2	
	25-29 3	
	30-34 4	
	35-39 5	
	40-44 6	
	45-49 7	
	50-54 8	
	55-59 9	
	60-64 10	
	65-69 11	
	70-74 12	
	75 And Over 13	

Now, for classification purposes only, would you please tell me...

Refused ref

6. What is the last grade of school you completed? (DO $\underline{\text{NOT}}$ READ LIST)

Less than high school graduate 1
High school graduate 2
Some college 3
Graduated college 4
Post graduate school 5
Other 6

7. We try to classify people into broad income groups. To do this, would you please tell me which of the following categories most closely represents your annual household income? (READ LIST)

Under \$15,000 1 \$15,000-less than \$20,000 2 \$20,000-less than \$25,000 3 \$25,000-less than \$30,000 4 \$30,000-less than \$40,000 5 \$40,000-less than \$50,000 6 \$50,000-less than \$75,000 7 \$75,000-less than \$100,000 8 \$100,000-less than \$125,000 9 \$125,000-less than \$150,000 10 \$150,000 and over 11 (DO NOT READ) Don't know/Refused dk

8a. Are you of Hispanic or Latino origin or descent?

Yes 1 No 2

(DO <u>NOT</u> READ) Don't know dk

8b. Which of the following best describes your race? Are you... (READ LIST)

White 1
Black 2
Asian 3
Other 4

(DO <u>NOT</u> READ) Refused ref