

Appendix A

Dear <<Name>>:

The IRS is conducting a study to learn if small business owners are aware of some of the services available to them from the IRS. We would like you to participate in this effort.

You were randomly selected to participate in our study and should receive our survey in about a week. When the survey arrives in the mail, please take a few minutes to fill it out and return it in the envelope provided.

Your thoughts and experiences are important to us.

Thank you in advance for your help.

Appendix B

Dear <<Name>>:

The IRS is conducting a study to learn if tax professionals are aware of some of the services available to them from the IRS. We would like you to participate in this effort.

You were randomly selected to participate in our study and should receive our survey in about a week. When the survey arrives in the mail, please take a few minutes to fill it out and return it in the envelope provided.

Your thoughts and experiences are important to us.

Thank you in advance for your help.

Appendix C

Small Business Awareness of Customer Services Survey

The Internal Revenue Service is conducting a study with small business owners and we'd like to include your opinions. We will be asking about your awareness and use of some IRS services. Your participation is voluntary, and responses will be kept confidential. The survey should take about 10 minutes to complete. Please return the completed survey using the included postage paid envelope. Thank you!

1. How long has your firm been in business? *(write in the number of years)*

--	--

 years

2. Who is responsible for preparing your business tax returns? *(mark one)*

- A professional tax preparer
- I prepare and file my IRS business tax return
- A friend or family member completes my IRS tax return
- A free tax preparation site (e.g. Volunteer Individual Tax Assistance (VITA) or similar site)
- An employee(s) prepares and files the return(s)
- Other (please describe) _____

3. How do you prefer to get information about taxes or tax law changes? *(mark all that apply)*

- TV, Radio, Newspapers, Books or Other Media
- Tax Preparers
- The IRS Website, irs.gov
- Other Internet Websites
- IRS Forms and Instructions
- The IRS 800-TAX-1040 (1-800-829-1040)
- Seminars
- Professional Associations/Organizations
- Other (please describe) _____

4. Please indicate your level of agreement with the following statements. *(Select one per row)*

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
a. I generally trust the IRS.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. I believe IRS correctly handles tax matters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Appendix C

5. If you have experienced a problem with the IRS in the past two years, what type of representation did you have?

I have not experienced a problem with the IRS in the past two years.	
I have experienced a problem with the IRS in the past two years and I ...	Represented myself
	Was represented by a CPA or attorney
	Was represented by my tax preparer

6. Are you aware of any an organization(s) within the IRS that helps taxpayers solve tax problems? (*mark one*)

Yes
No
Don't Know

7. Have you heard of the IRS's Taxpayer Advocate Service (TAS)? (*mark one*)

Yes
No (*go to Question 11*)
Don't Know

8. How did you hear about the Taxpayer Advocate Service (TAS)? (*mark all that apply*)

- Have not heard about the TAS (*go to Question 11*)
- TV Advertising
- Radio Advertising
- Newspaper/Magazine Advertising
- Outdoor/Billboard Advertising
- Poster
- IRS Publication or Form
- IRS letter
- IRS brochure from the IRS
- IRS' Website, irs.gov
- Other Internet Websites
- Promotional materials such as pens, rulers, etc.
- Email message from the IRS talking about TAS
- Friend or family member
- Accountant / professional preparer
- Other (please describe) _____

9. Within the past year have you contacted the IRS' Taxpayer Advocate Service (TAS)

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

Appendix C

for help with a tax problem? (The IRS' Taxpayer Advocate Service is dedicated to helping taxpayers resolve tax problems that have not been resolved through normal IRS channels.) *(mark one)*

- Yes
- No *(go to Question 11)*
- Don't Know

10. Which of the following motivated you to contact the Taxpayer Advocate Service (TAS)? *(mark one)*

- TAS does not charge a fee
- TAS can cut through red tape
- TAS will provide a prompt response to your problem
- TAS provides assistance in different languages
- Other (please describe) _____
- Don't Know

11. Why did you contact the IRS's Taxpayer Advocate Service (TAS)? *(mark all that apply)*

- Did not contact TAS *(go to Question 11)*
- You received an IRS notice about a tax problem
- You were suffering, or is about to suffer, a significant hardship (e.g., loss of job)
- You could not pay for additional services
- You are facing the threat of adverse action
- You are unsure how to get help from the IRS
- You will incur significant cost (including fees for professional representation)
- You want to check on the status of your refund
- The IRS has not responded timely to you
- Were about to suffer long term adverse impact or harm (e.g., loss of home)
- You did not receive a response within 30 days or by the date promised
- Established IRS systems or procedures have failed to resolve the problem or dispute
- Other (please describe) _____
- Unsure or do not know

Appendix C

12. Within the past year, why didn't you use the services of the Taxpayer Advocate Service (TAS)? *(mark all that apply)*

- I used TAS services
- Did not need help
- Was not aware TAS existed
- Did not know how to contact TAS
- Did not believe TAS could help
- Did not want to use TAS
- Other(please describe) _____

13. How likely are you (your business) to contact the Taxpayer Advocate Service (TAS) in the future? *(mark one):*

Very Likely Likely Neutral Unlikely Very Unlikely

14. If you have received assistance from the Taxpayer Advocate Service (TAS) within the past year, how satisfied are you with the assistance you received? *(mark one):*

Very Satisfied Satisfied Neither Dissatisfied Very Dissatisfied Did Not Use TAS

Thank you for completing our survey!

Please mail the survey to the IRS in the enclosed self addressed stamped envelope or to:

IRS
P.O. Box 44976
Mail Stop TA771
Indianapolis, IN 46244

Privacy Act Information: Our authority for requesting this information is 5 USC 301 and 26 USC 7801. The primary purpose for requesting the information is to identify taxpayer/customer service needs. This will be determined, in part, by surveying tax professionals. Providing information is voluntary. Tax return and tax return information may not be disclosed except as provided by 26 USC 6103. Not providing all or part of the information may result in IRS not being able to include your experiences and opinions in the voluntary research. IRS employees are restricted by law from disclosing participant information unless authorized by 26 U.S.C. 6103 and the Privacy Act.

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

Appendix D

Tax Professional Awareness of Customer Services Survey

The Internal Revenue Service is conducting a survey among tax professionals who prepare individual income tax returns and we'd like to include your opinions. We will not be asking anything about you or your client's tax filings. This survey should take about 10 minutes to complete and we'd appreciate your participation. Thank you!

1. How many filing seasons have you professionally prepared Federal income tax returns?
(mark one)

Less than 2 2 - 4 5 - 9 10 - 19 20+

2. Which of the following best describe your practice? (mark one)

CPA Unenrolled Agent
Tax Attorney Enrolled Agent Other

3. Approximately what percent of your clients have encountered a problem(s) with the IRS that could not be solved by going through the normal IRS channels? (mark one)

Less than 1% 1 - 4% 5 - 9% 10 - 24% 25+%

4. Are you aware of any an organization(s) within the IRS that helps taxpayers solve tax problems? (mark one)

Yes
No
Don't Know

Appendix D

5. Have you heard of the IRS's Taxpayer Advocate Service (TAS)? *(mark one)*

- Yes
No *(go to Question 10)*
Don't Know

6. How did you hear about the Taxpayer Advocate Service (TAS)? *(mark all that apply)*

- Have not heard about TAS *(go to Question 10)*
 TV Advertising
 Radio Advertising
 Newspaper/Magazine Advertising
 Outdoor/Billboard Advertising
 Poster
 IRS Publication or Form
 IRS letter
 IRS brochure
 IRS' Website, irs.gov
 Other Internet Websites
 Promotional materials such as pens, rulers, etc.
 Email message from the IRS talking about TAS
 Friend or family member
 Another accountant / professional preparer
 Other (please describe) _____

7. Within the past year, how many taxpayers have you either referred to the IRS's Taxpayer Advocate Service (TAS) or contacted the TAS directly on their behalf? (The IRS' Taxpayer Advocate Service is dedicated to helping taxpayers resolve tax problems that have not been resolved through normal IRS channels.) *(mark one)*

0 *(go to Question 10)* 1 2 - 4 5 - 9 10 - 19 20+

8. What message motivated you **to contact** the Taxpayer Advocate Service (TAS) **or refer** your clients to the TAS for help? *(mark one)*:

- TAS does not charge a fee
 TAS can cut through red tape
 TAS will provide a prompt response to your problem
 TAS provides assistance in different languages
 Other (please describe) _____
 Don't Know

Appendix D

9. Why do you **contact or **refer** taxpayers to the IRS's Taxpayer Advocate Service (TAS)? (mark all that apply)**

- Did not contact or refer anyone to TAS (go to Question 10)
- The taxpayer received notice of a problem
- You did not have time to help the taxpayer
- The taxpayer is suffering, or is about to suffer, a significant hardship (e.g., loss of job)
- The taxpayer could not pay for additional services
- The taxpayer is facing the threat of adverse action
- The taxpayer is unsure how to get help from the IRS
- The taxpayer will incur significant cost (including fees for professional representation)
- The taxpayer wants to check on the status of their refund
- The IRS has not responded timely to my client
- The taxpayer was about to suffer long term adverse impact or harm (e.g., loss of home)
- The taxpayer did not receive a response within 30 days or by the date promised
- Established IRS systems or procedures have failed to resolve the problem or dispute
- Other (please describe) _____
- Unsure or do not know

10. What is your preferred method for getting information about how the Taxpayer Advocate Service (TAS) can help you? (mark all that apply)

- Tax Services (e.g., produced by private vendors)
- Tax Publications
- Other Tax Preparers
- The IRS Website, irs.gov
- Other Internet Websites
- IRS Forms and Instructions
- IRS Tax Practitioner Hotline
- IRS 1-800-829-1040 (800-TAX-1040)
- Seminars
- Professional Associations/Organizations
- IRS Tax Forums
- email
- Other (please describe) _____

11. What time frame would be the most effective for the Taxpayer Advocate Service (TAS) to advertise its services? (mark one)

- During the January to April tax season
- Right after tax season –during the May to August period
- All year round
- Don't know

Appendix D

Within the past year, why didn't you use the services of the Taxpayer Advocate Service (TAS)? *(mark all that apply)*

- I used TAS services or referred a client to TAS
- Was not aware TAS existed
- Did not know how to contact TAS
- Did not believe TAS could help
- Unsure if the TAS could help
- Client did not want to use TAS
- Other(please describe) _____

12. If you have received assistance from the Taxpayer Advocate Service (TAS) within the past year, how satisfied are you with the assistance you received? *(mark one)*:

Very Satisfied Satisfied Neither Dissatisfied Very Dissatisfied Did Not Use TAS

Thank you for completing our survey!

Please mail the survey to the IRS in the enclosed self addressed stamped envelope or to:

IRS
P.O. Box 44976
Mail Stop TA771
Indianapolis, IN 46244

Privacy Act Information: Our authority for requesting this information is 5 USC 301 and 26 USC 7801. The primary purpose for requesting the information is to identify taxpayer/customer service needs. This will be determined, in part, by surveying tax professionals. Providing information is voluntary. Tax return and tax return information may not be disclosed except as provided by 26 USC 6103. Not providing all or part of the information may result in IRS not being able to include your experiences and opinions in the

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-XXXX. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Appendix D

voluntary research. IRS employees are restricted by law from disclosing participant information unless authorized by 26 U.S.C. 6103 and the Privacy Act.

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-XXXX. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to: IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

<<Name>>
<<Address>>
<<City>>, <<State>> <<Zip>>>

Internal Revenue Service
P.O. Box 44976
Mail Stop TA 771
Indianapolis, IN 46244

<MONTH> <DAY>, 2007

Dear <<Name>>:

We recently sent you a survey concerning services offered by the Internal Revenue Service (IRS). Small business owners, like yourself, are being asked to share information about your knowledge and use of some IRS customer services. We know that small business owners are very busy, so we kept the survey short and will use your response(s) to better serve small business owners.

- If you have already returned the survey, **thank you**.
- If you have not responded, please take a few minutes to complete this survey and return it in the postage paid envelope provided.

We are very interested in your opinions and experiences with IRS customer services. Thank you for your help with this important study.

Sincerely,

Thomas R. Beers,
Internal Revenue Service
Director of TAS Research and Analysis

Enclosures

<<Name>>
<<Address>>
<<City>>, <<State>> <<Zip>>>

Internal Revenue Service
P.O. Box 44976
Mail Stop TA 771
Indianapolis, IN 46244

<MONTH> <DAY>, 2007

Dear <<Name>>:

We recently sent you a survey concerning services offered by the Internal Revenue Service (IRS). Tax professionals, like yourself, are being asked to share information about your knowledge and use of some IRS customer services. We know that you are very busy, so we kept the survey short and will use your response(s) to better serve tax professionals.

- If you have already returned the survey, **thank you**.
- If you have not responded, please take a few minutes to complete this survey and return it in the postage paid envelope provided.

We are very interested in your opinions and experiences with IRS customer services. Thank you for your help with this important study.

Sincerely,

Thomas R. Beers,
Internal Revenue Service
Director of TAS Research and Analysis

Enclosures

Dear <<Name>>:

We recently sent you a survey asking for your help with a study of small business owners. We want to know if you are aware of some IRS services available to small businesses.

- **If you have already completed and sent the survey back to us, *thank you!***
- **If not, please take a few minutes today to complete and return the survey.**

We appreciate your participation.

Thank you!

Dear <<Name>>:

We recently sent you a survey asking for your help with a study of tax professionals. We want to know if you are aware of some IRS services available to tax preparers.

- **If you have already completed and sent the survey back to us, *thank you!***
- **If not, please take a few minutes today to complete and return the survey.**

We appreciate your participation.

Thank you!