

**SMALL BUSINESS AND SELF EMPLOYED (SBSE)  
TAX PROFESSIONAL SURVEY 2009—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'. Your responses will be combined with those of other tax professionals and will be reported only in statistical totals. No individual answers will be reported and survey responses will have no effect on individual tax accounts.

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 ANONYMITY)**

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 2009 for 2008 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 OR REVIEWED AND SIGNED")

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 25 IN S6 (S2A), TALLY & TERMINATE;  
 OTHERWISE CONTINUE)

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day."

(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 25 tax year 2008 returns for both businesses and individuals, or did you prepare 25 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 OR REVIEWED AND SIGNED")

	<u>S</u>
Fewer than 25 (TALLY & TERMINATE).....	1
25 or more.....	2
Not sure (TALLY & TERMINATE) .....	3
Refused (TALLY & TERMINATE).....	4

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day."

(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)

S

Yes (TALLY & TERMINATE).....1  
No (CONTINUE).....2

BEFORE TERMINATE READ: “Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day.”

(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 2008 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)

BEFORE TERMINATE READ: “Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day.”

(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)

S

Fewer than 50% (TALLY & TERMINATE) .....1  
50% or more .....2  
Not sure (TALLY & TERMINATE) .....3  
Refused (TALLY & TERMINATE).....4

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day."

(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 2008: 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)

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day."

(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.

	<u>S</u>
Less than 10 (TALLY & TERMINATE) .....	1
10 or more .....	2
Not sure (TALLY & TERMINATE) .....	3
Refused (TALLY & TERMINATE).....	4

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of SB/SE clients, and based on your

answers to my questions you do not qualify. Thank you so much for your willingness to participate in our research and have a great day.”

(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 2008 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?

- |                     |          |
|---------------------|----------|
|                     | <u>S</u> |
| Fewer than 10%..... | 1        |
| 10% or more .....   | 2        |
| 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 2008 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>	
	1	CPA.....
	2	Enrolled Agent.....
	8	Un-enrolled Return Preparer.....
	3	Tax attorney.....
	4	Another type of tax professional.....
(DO NOT READ)	5	Other.....
(DO NOT READ)	6	Not sure.....
(DO NOT READ)	7	Refused.....

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

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <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_10 (3_10)	Resolving refund inquiries	1	2	3	4
2_5 (3_8)	Responding to correspondence or face to face audits of clients	1	2	3	4

	returns				
2_9 (3_9)	Dealing with clients' outstanding balances	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

3. (4a.) Now I want to ask you some questions about getting help or guidance while you were preparing your SBSE clients' 2008 tax returns. When you needed information, help, or guidance, did you rely on (READ):

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

4. (5a.) Which one of the following non-IRS information sources did you most rely on for information and guidance on tax issues? Was it...? (READ)

	<u>S</u>
A paid tax service.....	03
Your tax software.....	04
OR Your professional organization.....	05
None.....	06
Not sure .....	07
Refused.....	08

5. (5b.) Which one of the following IRS information sources did you most rely on for information and guidance on tax issues? Was it...? (READ)

	<u>S</u>
The IRS Web site (IRS.gov).....	01
An IRS telephone line.....	02
Or another IRS source, specify _____.....	15
(DNR) IRS Nationwide Tax Forums.....	09
(DNR) IRS audio and video presentations.....	10
(DNR) IRS E-mail subscriptions.....	11
(DNR) Visits from IRS staff.....	13
(DNR) Going to a local IRS office.....	14
(DNR) None.....	06
(DNR) Not sure.....	07
(DNR) Refused.....	08

8. (5\_3.) Did you ever use the IRS Web site regarding your SBSE clients' 2008 taxes. This includes downloading forms from IRS.gov. (IF NECESSARY READ: either before filing or to resolve post-filing issues)?

	<u>S</u>
Yes.....	1
No.....	2
Not Sure.....	3
Refused.....	4

(ASK IF CODE 1 IN Q8 (Q5\_3); OTHERWISE SKIP TO Q13 (Q17))

12. (16.) Please rate your **overall** satisfaction with using the IRS Web site regarding your SBSE clients' 2008 taxes. Again, 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

Obtaining Client Account Information Pre-Filing

13. (17.) Now I have some questions about getting client account information. Before preparing your SBSE clients' 2008 taxes, did you contact the IRS to obtain client 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 Q15 (Q28)).....	2
Not Sure (SKIP TO Q15 (Q28)).....	3
Refused (SKIP TO Q15 (Q28)).....	4
Tried, but did not get through (SKIP TO Q15 (Q28)).....	5

14. (24.) Please rate your **overall** satisfaction with getting client account information from the IRS while preparing your SBSE clients' 2008 taxes. Please use a 1 to 5 scale, 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

15. (28.) Now I have some questions about **preparing and filing** income tax returns. How did you file your SBSE clients' 2008 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 1 OR 3 IN Q15 (Q28); ELSE SKIP TO Q17 (37a))

16. (28a.) You said that you filed all or the majority of your client's income tax returns by mail. Did you use tax preparation software to prepare...? (READ)

		<u>S</u>
	All of these forms.....	1
	The majority of these forms.....	2
	Some of these forms.....	3
	None of these forms.....	4
	Not Sure.....	5
	Refused.....	6

(ASK IF CODES 2, 3, 4 OR 5 IN Q15 (Q28); OTHERWISE SKIP TO Q18 (Q42))

17. (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

18. (42.) Please rate your **overall** satisfaction with preparing and filing your clients' 2008 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 Q20 (Q50))

19. (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 2008, using the same 1 to 5 scale, 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
(DO NOT READ) Did not file estimated taxes for clients.....	8

(ASK IF CODE 1 IN Q2\_3 (Q3\_3); OTHERWISE SKIP TO Q23 (Q55c))

20. (50.) My next questions are about **employment taxes**. How did you file your clients' 2008 employment tax returns? Did you...? (READ) (IF ASKS FOR CLARIFICATION: This refers to the method for filing returns, not W-2's, and 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</u> electronically by <u>e-file</u> .....	2
File the <u>majority</u> by <u>e-file</u> .....	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 Q23 (Q55c))	8

(ASK IF CODE 2, 3, 4 OR 5 IN Q20 (Q50); OTHERWISE SKIP TO Q22 (Q55))

21. (51a.) Over the past two years, did the number of employment tax forms you filed electronically...? (READ)

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

22. (55.) Please rate your **overall** satisfaction with handling your clients' employment taxes for 2008. Again, 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

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

(ASK IF CODE 1 IN Q17 (Q37a) OR CODE 1 IN Q21 (Q51a); OTHERWISE, SKIP TO Q25 (Q55f))

23. (55c.) Earlier, you said that in the past two years you increased the number of forms you e-filed for [IF CODE 1 IN Q17 (Q37a), read “income taxes”; IF CODE 1 in Q21 (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 “It was mandated” or “The state required it”, type in CODE 1 for Q23 (Q55c) and next question Q24 (Q55d) will be CODE 10 or 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        |

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

26. (56.) Did you help your SBSE clients deal with any notices or communications received from the IRS in the past year? (DO NOT READ)

- |                                     |          |
|-------------------------------------|----------|
|                                     | <u>S</u> |
| Yes.....                            | 1        |
| No (SKIP TO Q53 (Q78a)).....        | 2        |
| Not Sure (SKIP TO Q53 (Q78a) )..... | 3        |
| Refused (SKIP TO Q53 (Q78a)).....   | 4        |

27. (56b.) Approximately what percentage of your SBSE clients received a notice in the past year? [IF NECESSARY: “Your best guess is fine.”] (DO NOT READ) (NOTE: IF ANSWER “less than 1%”, TYPE IN 1)

<div style="border: 1px solid black; width: 100px; height: 30px; display: inline-block;"></div>	Percent
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ENTER NUMBER 0 to 100; 998 = Not Sure; 999= Refused

28. (56a.) Did you help those clients with any of the following specific types of notices in the past year? I will read a list and you can say yes or no to each one. How about notices for...? (READ) Yes or no?

		(DO NOT READ)	(DO NOT READ)	(DO NOT READ)	(DO NOT READ)
		Yes	No	Not Sure	Refused
28_1. (56a_1)	Not filing a return	1	2	3	4
28_2 (56a_2)	Filing a return late	1	2	3	4
28_3	Not paying the full amount	1	2	3	4

(56a_3)	owed when the return was filed				
28_4	Income that was not accurately reported	1	2	3	4
(56a_4)					
28_5	Problems with deductions	1	2	3	4
(56a_5)					

(IF (Q28\_1 (Q56a\_1) AND Q28\_2 (Q56a\_2) AND Q28\_3 (Q56a\_3) AND Q28\_4 (Q56a\_4) AND Q28\_5 (Q56a\_5) AND Q28\_6 (Q56a\_6)) ALL EQUAL CODES 2, 3, OR 4 (IN OTHER WORDS, NOT AT LEAST TWO CODE 1 AMONG ALL SIX QUESTIONS Q28\_1 (Q56a\_1) to Q28\_6 (Q56a\_6)) THEN SKIP TO Q34 (Q58b))

29. (56c.) What was the most common reason for notices or other written communications that your clients received from the IRS 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 received notices for any of these reasons? If RESPONDENT ANSWERS "yes, none received notices for these reasons", then code as 6, IF ANSWERS "no, they have received notices for the listed reasons", then ask "which reason was the most common)

	<u>S</u>
[ONLY SHOW IF Q28_1 (Q56a_1)=1] Not filing.....	5
[ONLY SHOW IF Q28_2 (Q56a_2)=1] Late filing.....	1
[ONLY SHOW IF Q28_3 (Q56a_3)=1] Not paying the full amount owed when the return was filed.....	2
[ONLY SHOW IF Q28_4 (Q56a_4)=1] Unreported income.....	3
[ONLY SHOW IF Q28_5 (Q56a_5)=1] Problems with deductions.....	4
(DO NOT READ) None (SKIP TO q34 (q58b)).....	6
(DO NOT READ) Not sure (SKIP TO q34 (q58b)).....	7
(DO NOT READ) Refused (SKIP TO q34 (q58b)).....	8

30a. (69.) In most cases, who made the mistake or decision that led to the IRS issuing the notice? Was it...? (READ LIST)

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

(IF CODE 2 IN Q15 (Q28), SKIP TO Q40\_1 (Q70\_1). (ASK IF Q28\_4 (Q56a\_4)=1 OR Q28\_5 (Q56a\_5)=1; OTHERWISE, SKIP TO Q40\_1 (Q70\_1))

31. (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)

	Percent
--	---------

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

(IF Q31 (Q56b\_1)=0, 998, OR 999 SKIP TO Q40\_1 (Q70\_1))

32. (56b\_2.) In those cases where you submitted information attached to the original return, what type of information did you attach? (DO NOT READ)

	<u>M</u>
Notes or explanations.....	01
Worksheets.....	02
1099 statements.....	03
Schedules.....	04
Proof of deductions.....	05
Receipts.....	06
Cancelled Checks.....	07
Other (Please specify).....	11
(DNR) Nothing.....	12
(DNR) Not Sure.....	13
(DNR) Refused.....	14

40\_1 (Q70\_1.) What percentage of your client's notices are resolved with your client owing money to the IRS? \_\_\_\_\_ (enter percent 0-100%, 998=Not Sure, 999=Ref)

IF MORE THAN ONE CODE 1 IN Q28\_1 (Q56a\_1) THROUGH Q28\_6 (Q56a\_6), ASK Q41 (Q71); OTHERWISE SKIP TO Q42a (Q73a)

41. (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>
[ONLY SHOW IF Q28_1 (Q56a_1)=1] <u>Not filing</u> .....	5
[ONLY SHOW IF Q28_2 (Q56a_2)=1] <u>Late filing</u> .....	1
[ONLY SHOW IF Q28_3 (Q56a_3)=1] <u>Not paying the full amount owed when the return was filed</u> .....	3
[ONLY SHOW IF Q28_4 (Q56a_4)=1] <u>Unreported income</u> .....	2
[ONLY SHOW IF Q28_5 (Q56a_5)=1] <u>Problems with deductions</u> .....	4
(DO NOT READ) <u>None of these</u> .....	7
(DO NOT READ) <u>Not Sure</u> .....	8
(DO NOT READ) <u>Refused</u> .....	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.)

42a. (73a.) Over the past year, approximately how many hours did you spend trying to resolve each client's notice? Please give me the average number of hours for one client. [IF NECESSARY READ: "Your best guess is fine"]

Hours

ENTER NUMBER 0 to 997; 998 = Not Sure; 999= Refused

47a. (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 one client. [IF NECESSARY READ: "Your best guess is fine"]

Months

ENTER NUMBER 0 to 996; 997 = Never informed that issue was resolved; 998 = Not Sure; 999= Refused

52. (75.) Please rate your **overall** satisfaction with resolving IRS notices that your clients **received in the past year**? Again, 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

53. (78a.) Now I would like to ask you some questions about SB/SE clients whom you represented over the past year for compliance problems, regardless of whether you prepared and filed their original tax return.

What percent of all of your SB/SE clients did you represent for compliance problems in the past year? (NOTE: If answers "less than 1%", ENTER 1)

Percent

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

IF Q53 (Q78a)=0, SKIP TO Q55 (Q76)

54. (78c.) Now, think about just those SB/SE clients whom you represented over the past year for compliance problems. What percent of these clients whom you represented came to you even though you did not prepare and file their original return?

Percent

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

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)

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

- (SHOW TO EVERYONE): Obtaining forms and tax information,
- (SHOW IF CODE 1 IN Q13 (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 Q26 (Q56)): Resolving issues in notices from the IRS,

How satisfied are you with your **OVERALL** experience with 2008 SBSE taxes on the same 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

**INSERT AUDIT SECTION**

55a. (77c.) Have any of your clients' tax returns been audited in the past year? [IF ASKED READ:This includes face to face and correspondence (mail) audits]

	<u>S</u>
Yes .....	1
No (SKIP TO Q56 (Q77)).....	2
Not sure (SKIP TO Q56 (Q77)).....	3
Refused (SKIP TO Q56 (Q77)).....	4

(ASK IF CODE 1 IN q55a (q77c); OTHERWISE SKIP TO Q56 (Q77))

55b. (77d.) How many of the returns that you prepared for your clients were subject to an audit in the past year?

Number

(RANGE=0 TO 997)  
 ENTER NUMBER FROM 0 to 997  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

(IF Q55b (Q77d)=1, all subsequent questions through Q55l (q77q) should be in singular (shown in parentheses after each question))

55b1. (77d1.) Did the majority of these audits cover a single issue on your client's return, multiple issues, or the entire return? (Did the audit cover a single issue on your clients' return, multiple issues, or the entire return?)

	<u>S</u>
Single issue .....	1
Multiple issues .....	2
Entire return .....	2
(DNR) Not sure.....	4
(DNR) Refused .....	5

55c (77e.) Were the majority of these audits limited to a single Tax Year's return or did they cover multiple Tax years? (Was this audit limited to a single Tax Year's return or did it cover multiple Tax Years?)

	<u>S</u>
Single year .....	1
Multiple years .....	2
(DNR) Not sure.....	3
(DNR) Refused .....	4

55d. (77g.) In most cases, when you originally prepared your clients' returns, how aware were you that the issues for which your clients' returns were later audited might be a problem? (When you originally prepared your client's return, how aware were you that the issues for which your client's returns was later audited might be a problem?) Did you...? (READ)

	<u>S</u>
Know issue would trigger an audit .....	1
Think issue might possibly trigger an audit .....	2
Think that issue would NOT trigger an audit .....	3
(DNR) Not sure.....	4
(DNR) Refused .....	5

(ASK IF CODE 1 OR CODE 2 IN Q61 (Q77g); ELSE SKIP TO Q63 (Q77j (i)))

55e. (77h.) In most cases, what actions did you take to try to resolve the issues that you knew or thought might trigger an audit before filing the return? (What actions did you take to try to resolve the issues that you knew or thought might trigger an audit before filing the return?) I will read a list of options and please say yes or no to each one. Did you...? (READ) (MARK ALL THAT APPLY)

	<u>M</u>
Provide additional explanations attached to the return.....	1
Contact the IRS for guidance.....	3
Contact the client for clarification or documentation.....	4
Anything else? specify_____.....	6
(DO NOT READ) Took no action.....	5

(DO NOT READ) Not sure..... 7  
 (DO NOT READ) Refused ..... 8

55f. (77j.) What type of issue most commonly triggered the audits of your clients' returns?  
 (What type of issue triggered the audit of your client's return?)

	<u>S</u>
Wages interest or dividend income.....	01
Capital gains/losses.....	02
Business income or expenses.....	03
Itemized deductions.....	05
Home office deduction.....	06
Rental income or expenses.....	07
(DO NOT READ) Other, specify _____.....	08
(DO NOT READ) Not Sure.....	09
(DO NOT READ) Refused.....	10

55g. (77l.) On average, how many hours did you spend on the audit of a typical clients' tax return? (How many hours did you spend on the audit of your client's tax return?)

Hours

(RANGE=0 TO 999)  
 ENTER 997 IF 997 OR MORE  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

55h. (77m.) What was the outcome when most of your clients' audits were resolved? (What was the outcome when your client's audit was resolved?) Did ...? (READ LIST)

	<u>S</u>
Your <u>client</u> owe money.....	1
Your client NOT owe money, and the return was accepted as filed.	2
Your client receive a refund.....	3
(DO NOT READ) Most cases are not resolved.....	4
(DO NOT READ) Not Sure.....	5
(DO NOT READ) Refused.....	6

55i. (77n.) Will your experience of having your clients' returns audited help make you more careful in filing accurate returns in the future? (Will your experience of having your client's return audited help make you more careful in filing accurate returns in the future?)

	<u>S</u>
Yes .....	1
No .....	2
Not sure.....	3
Refused .....	4

55j. (77o.) Did any of your experiences dealing with your clients' audits teach you how to avoid problems that might trigger an audit in the future? (Did your experience dealing with

your client's audit teach you how to avoid problems that might trigger an audit in the future?)

	<u>S</u>
Yes .....	1
No .....	2
Not sure.....	3
Refused .....	4

(ASK IF CODE 1 IN Q55j (Q77o); ELSE SKIP TO Q55I (Q77q))

55k. (Q77p.) When you learned how to avoid problems that might trigger an audit, how many other clients do you think this information might apply to? (READ LIST)

	<u>S</u>
Just a <u>single</u> case.....	1
<u>2 to 5</u> cases .....	2
Or <u>more than 5</u> cases.....	3
(DO NOT READ) Not sure.....	4
(DO NOT READ) Refused.....	5

55l. (77q.) Do you think that your clients' audit experiences will make them more careful about all items and entries on the tax returns they will file in the future? (Do you think that your client's audit experience will make them more careful about all items and entries on the tax returns they will file in the future?)

	<u>S</u>
Yes .....	1
No .....	2
(DNR) Not sure.....	3
(DNR) Refused .....	4

56. (77.) Now, 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)

	<u>S</u>
Yes.....	1
No (SKIP TO Q59 (87)).....	2
(DNR) Not sure (SKIP TO Q59 (87)).....	3
(DNR) Refused (SKIP TO Q59 (87)).....	4

57. (77a) When problems or errors were avoided, did they apply to...? (READ LIST)

	<u>S</u>
Just a <u>single</u> client.....	1
<u>2 to 5</u> clients .....	2
Or <u>more than 5</u> 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 Q6 (Q5\_2)=2 DO NOT SHOW/READ ANSWER 1; IF Q8 (Q5\_3)=2 DO NOT SHOW/READ ANSWER 4)

58. (77b.) Which method of contact **most** helped you avoid problems or errors? Would that be...?

	<u>S</u>
	The Practitioner Priority Line (PPS).....1
	An IRS Toll-Free phone line .....2
	Mail correspondence.....3
	The IRS Website.....4
	Or another method, specify .....8
(DO NOT READ)	Multiple methods.....5
(DO NOT READ)	Not sure .....6
(DO NOT READ)	Refused .....7

(ASK ALL)

58e. (78.) In the past two years, what was the most common mistake made by clients that led to an IRS notice or audit? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>S</u>
	Incorrect deduction.....01
	Unreported income .....02
	XX.....03
	Other, specify .....09
(DO NOT READ)	None .....10
(DO NOT READ)	Not sure .....11
(DO NOT READ)	Refused .....12

58f. (79.) In the past two years, have you had any situations where the IRS gave incorrect information to you or to your client that directly or indirectly led to an IRS notice or audit? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>S</u>
	Yes.....1
	No.....2
	Not sure.....3
	Refused.....4

(IF CODE 1 IN Q58f (Q83) ASK Q58g (Q84); ELSE SKIP TO 58i (86))

58g. (80.) How many times has this happened? (IF NECESSARY CLARIFY: In the past two years, how many times have you had a situations where the IRS gave incorrect information to you or to your client that directly or indirectly led to an IRS notice or audit?) (DO NOT READ)

(Number) Times

(RANGE=0 TO 997)  
 ENTER NUMBER FROM 0 to 997  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

58h. (81.) What was the most common type of incorrect information that the IRS gave to you or your clients? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>S</u>
	Other, specify .....10

(DO NOT READ)	Not sure .....	11
(DO NOT READ)	Refused .....	12

READ INTRO: "The IRS has begun to speak of its partners as a first line of compliance in tax administration."

58a. (82.) To what extent should the tax professional community act in partnership with the IRS to increase compliance with tax laws? Please use a scale of 1 to 5 where 1 is "not at all" and 5 is "as much as possible".

	<u>S</u>
Not at all.....	1
2.....	2
3.....	3
4.....	4
As much as possible.....	5
(DNR) Not sure.....	6
(DNR) Refused.....	7

(IF CODE 1 in Q58a (Q82) SKIP TO 58i (Q86))

58b. (83.) How effective is the current partnership between the IRS and the tax professional community at increasing voluntary compliance? Please use a scale of 1 to 5 where 1 is "not at all effective partnership" and 5 is "very effective partnership".

	<u>S</u>
Not at all effective partnership.....	1
2.....	2
3.....	3
4.....	4
Very effective partnership.....	5
(DNR) Not sure.....	6
(DNR) Refused.....	7

58c. (84.) What should the IRS do to become a better partner to tax professionals who are preparing to file clients' returns? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>M</u>
Provide more information on Web site.....	01
Provide better information on Web site .....	02
Make it easier to find information on Web site.....	03
Improve IRS.gov search engine.....	04
Provide more timely information.....	05
Keep me updated on tax law changes.....	06
Provide a list of most common mistakes.....	07
Easier access to client information.....	08
Other, specify _____.....	10
(DO NOT READ) Not sure .....	11
(DO NOT READ) Refused .....	12

58d. (85.) What should the IRS do to become a better partner to tax professionals who are trying to resolve clients' notices or other post-filing issues? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>M</u>
Make it easier to resolve over email/Internet/use e-service.	01
Provide one IRS contact person for an issue .....	02
Send materials directly to tax professional.....	03
Other, specify _____.....	10
(DO NOT READ) Not sure .....	11
(DO NOT READ) Refused .....	12

(ASK ALL)

58i. (86.) What should the IRS do to ensure the honesty and competence of the tax professional community? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>M</u>
Require certification.....	01
Penalties .....	02
Other, specify _____.....	10
(DO NOT READ) Not sure .....	11
(DO NOT READ) Refused .....	12

58j. (86a.) What should tax professionals do to ensure the honesty and competence of the tax professional community? (DO NOT READ) (PRE-TEST RECORD VERBATIM)

	<u>M</u>
Other, specify _____.....	10
(DO NOT READ) Not sure .....	11
(DO NOT READ) Refused .....	12

58k. (86a1.) Do you think that local tax professional groups have a role to play in ensuring the honesty and competence of the tax professional community? (DO NOT READ)

	<u>S</u>
Yes.....	1
No.....	2
Not sure.....	3
Refused.....	4

(IF CODE 1 IN Q58k (Q86a1) ASK Q58l (Q86a2); ELSE SKIP

58l. (86a2.) How effective are the local professional groups you belong to in any actions they take to ensure the honesty and competence of the tax professional community? Are they...? (READ)

	<u>S</u>
Not at all effective.....	1
Somewhat effective.....	2
Or very effective.....	3
Not sure.....	4
Refused.....	5

58a1. (86b) I will now read you a list of items about the IRS's partnership with the tax professional community to increase compliance with tax laws. Please rate the IRS's performance on each item, using a scale of 1 to 5, where 1 is very poor and 5 is excellent. How about...? (READ LIST, REPEAT SCALE AS NECESSARY)

Very Poor Excellent Not

							<u>Sure</u>	<u>Refused</u>
58a1	Keeping me informed about tax law changes	1	2	3	4	5	6	7
58a2	Providing adequate guidance in seminars, webinars, and phone forums.	1	2	3	4	5	6	7
58a3	Providing helpful information on the IRS.gov website.	1	2	3	4	5	6	7
58a4	Providing timely guidance through e-news subscriptions.	1	2	3	4	5	6	7
58a5	Providing direction when help is needed to resolve issues.	1	2	3	4	5	6	7
58a6	Coordinating effectively through tax services and professional organizations.	1	2	3	4	5	6	7
58a7	Providing efficient issue resolution mechanisms	1	2	3	4	5	6	7
58a8	Providing opportunities for targeted training	1	2	3	4	5	6	7
58a9	Advocating for tax changes that reduce taxpayer burden	1	2	3	4	5	6	7

58b1 (Now, using the same 5-point scale and taking **all those** factors into account, how effective a partner is the IRS in supporting tax professional efforts to increase compliance. (IF NECESSARY, REPEAT SCALE)

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

Internet and E-Services

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

59. (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." IF NECESSARY ADD: "It is NOT the same as e-filing".)

	<u>S</u>
Yes.....	1
No (SKIP TO Q65 (Q99)).....	2
Not Sure (SKIP TO Q65(Q99)).....	3
Refused (SKIP TO Q65 (Q99)).....	4

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

	<u>S</u>
Yes.....	1
No (SKIP TO Q64(Q90)).....	2
Not Sure(SKIP TO Q64 (Q90)).....	3
Refused (SKIP TO Q64(Q90)).....	4

61. (89\_1.) Which, if any, of the following IRS e-services have you used? Have you used the E-service to electronically submit disclosure authorization forms (Disclosure Authorization e-service)

	<u>S</u>
Yes.....	1
No.....	2
Not Sure.....	3
Refused.....	4

62. (89\_2.) How about the E-service to electronically receive taxpayer transcripts (Transcript Delivery e-service)

	<u>S</u>
Yes.....	1
No.....	2
Not Sure.....	3
Refused.....	4

63. (89\_3.) How about the E-service to electronically inquire about taxpayer account problems (Electronic Account Resolution e-service)

	<u>S</u>
Yes.....	1
No.....	2
Not Sure.....	3
Refused.....	4

(IF CODE 1 IN Q59 (Q87) AND Code 2 IN Q60 (Q88), ASK Q64 (Q90); ELSE SKIP TO Q65 (Q99))

64. (90.) What keeps you from enrolling in IRS e-services? (DO NOT READ)

	<u>S</u>
Did not know enough about it/need more information....	1

Not useful/necessary.....	2
I do not use Internet/not technological.....	3
It did not work for me/I was not able to enroll.....	8
Password issues/difficulties.....	9
I did not qualify.....	4
Other SPECIFY _____	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

64. (90.) What can the IRS do to encourage more professionals to enroll in and use e-services? (DO NOT READ)

	<u>M</u>
Make e-services easier to use.....	01
Publicize it on the Internet.....	02
Publicize it through professional organizations.....	03
Mandate/require it.....	04
Other SPECIFY _____	10
(DO NOT READ) Not Sure.....	11
(DO NOT READ) Refused.....	12

64a. (91.) Would you participate in a webinar hosted by the IRS on timely tax topics? (IF NEED DEFINITION OF WEBINAR: "A webinar is a web-based seminar on tax topics that can be viewed on the Internet") (DO NOT READ)

	<u>S</u>
Yes.....	1
No.....	2
Not Sure.....	3
Refused.....	4

(IF Q64a (Q91)=2 SKIP NEXT QUESTION.

64a1. (91a.) Would you participate if this webinar were available only on a specific date or would you participate only if it's available at any time? (DO NOT READ)

	<u>S</u>
Specific date.....	1
Any time.....	2
Not Sure.....	3
Refused.....	4

64b. (92.) Where do you prefer to get tax-related education and training? (DO NOT READ)

	<u>M</u>
IRS.....	01
Tax Professional organization.....	02
University or educational institution.....	03
Other SPECIFY _____	10
(DO NOT READ) Not Sure.....	11
(DO NOT READ) Refused.....	12

66. (105.) Do you have any other comments or suggestions that would help the IRS improve its services to you or your SBSE clients? (RECORD OPEN END, CLARIFY IF NEEDED)

(VERBATIMS AND CODE)

(SHOW ON SINGLE SCREEN):

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

67. (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

68. (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 Q68 (Q101); OTHERWISE SKIP TO Q70 (Q102a))

69. (102) Including yourself, how many tax professionals are in your firm (DO NOT READ)  
 (NOTE: IF RESPONDENT SAYS "SIZE OF FIRM VARIES", ASK FOR SIZE DURING FILING SEASON)?

Tax professionals

(RANGE=1 TO 999)

ENTER A NUMBER FROM 1 TO 999  
 ENTER 997 IF 997 OR MORE  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

69a. (101a.) Do you belong to any National organizations for CPAs, Enrolled Agents or other tax professionals? (DO NOT READ)

- |               |          |
|---------------|----------|
|               | <u>S</u> |
| Yes.....      | 1        |
| No.....       | 2        |
| Not sure..... | 3        |
| Refused.....  | 4        |

(IF CODE 2 in Q69a (Q101a) SKIP TO Q70a (Q102b))

70. (102a.) Which National professional organizations do you belong to? (DO NOT READ AND RECORD MULTIPLE RESPONSES)

(NOTE: IF RESPONDENT IMMEDIATELY SAYS "NONE", ENTER CODE 10 AND DO NOT READ LIST)

(NOTE: ONLY RECORD "NATIONAL" ORGANIZATIONS, DO NOT RECORD ANY "STATE" ORGANIZATIONS)

	<u>M</u>
American Institute of Certified Public Accountants (AICPA) .....	7
American Bar Association (ABA) .....	8
National Association of Enrolled Agents (NAEA).....	6
Any other <u>National</u> Tax Professional organizations? (please specify).....	9
(DNR) American Association of Attorney-Certified Public Accountants (AAACPA)....	1
(DNR) National Society of Tax Professionals (NSTP).....	2
(DNR) National Society of Accountants (NSA).....	3
(DNR) National Conference of CPA Practitioners (NcCPAP).....	4
(DNR) National Association of Tax Professionals (NATP).....	5
(DO NOT READ) None.....	10
(DO NOT READ) Not Sure.....	11
(DO NOT READ) Refused.....	12

70a. (102b.) Do you belong to any State organizations for CPAs, Enrolled Agents, or other tax professionals? (DO NOT READ)

	<u>S</u>
Yes.....	1
No.....	2
Not sure.....	3
Refused.....	4

(IF CODE 1 IN Q70a (Q102b) ASK NEXT QUESTION; ELSE SKIP TO Q71 (Q103))

70b. (102c.) What is the extent of your involvement with your state tax professional organization? Do you...? (READ, MARK ALL THAT APPLY)

	<u>M</u>
Attend meetings.....	1
Stay current via newsletters or Website.....	2
Attend seminars or conferences.....	3
Or are you a member only, with no other participation.....	4
(DNR) Not sure.....	5
(DNR) Refused.....	6

70c. (102d.) Do you receive periodic electronic IRS updates such as Key Messages and minutes from local Practitioner Liaison Meetings? (DO NOT READ)

	<u>S</u>
Yes.....	1
No.....	2
Not sure.....	3
Refused.....	4

71. (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

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

		<u>S</u>
	An <u>hourly fee</u> .....	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

73. (104a.) What is the size of the population where most of your clients live? Is it...? (READ LIST)

		<u>S</u>
	5,000 or fewer people.....	1
	5,001 to 20,000.....	2
	20,001 to 200,000.....	3
	Or more than 200,000 people.....	4
(DO NOT READ)	Not sure.....	5
(DO NOT READ)	Refused.....	6

74. (104b.) Do you specialize in preparing taxes for a specific industry or type of business?

		<u>S</u>
	Yes.....	1
	No.....	2
	Not Sure.....	3
	Refused.....	4

(IF CODE 1 IN 74 (Q104b) ASK Q75 (Q104c); ELSE SKIP)

75. (104c.) Which industry or type of business? I will read a list and you can say yes or no to each one (READ). How about...?

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
75_1 (104c_1)	Retail sales	1	2	3	4
75_2 (104c_2)	Wholesale sales and distribution	1	2	3	4
75_3 (104c_3)	Construction	1	2	3	4
75_4 (104c_4)	Finance and insurance	1	2	3	4
75_5 (104c_5)	Manufacturing	1	2	3	4
75_6 (104c_6)	Transportation	1	2	3	4
75_7 (104c_7)	Real estate	1	2	3	4

75_8 (104c_8)	Arts, entertainment, and recreation	1	2	3	4
75_9 (104c_9)	Health care and social assistance	1	2	3	4
75_10 (104c_10)	Information	1	2	3	4
75_11 (104c_11)	Education services	1	2	3	4
75_12 (104c_12)	Food and beverage services	1	2	3	4
75_13 (104c_13)	Professional, scientific, and technical services	1	2	3	4
75_14 (104c_14)	Other services	1	2	3	4
75_15 (104c_15)	Another industry or type of business I didn't mention, specify_____	1	2	3	4
	—				

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)

S  
 Yes.....1  
 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!