OMB: 1545-1342

### SMALL BUSINESS AND SELF EMPLOYED (SBSE) SURVEY
### PRACTITIONER BASE 2008—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 2008 for 2007 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 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 2007 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")

<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)

<u>S</u>

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 2007 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)

<u>S</u>

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 2007:  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.

S

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 2007 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 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 2007 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?

                                                                        S
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:)**<br>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)

|  |  | S |
| --- | --- | --- |
|  | CPA...................................................1 | |
|  | Enrolled Agent..................................2 | |
|  | <u>Un</u>-enrolled Return Preparer.............8 | |
|  | 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)

|  |  | Yes | No | (DO NOT READ) Not Sure | (DO NOT READ) Refused |
| --- | --- | --- | --- | --- | --- |
| 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 |
| 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' 2007 tax returns.  When you needed information, help, or guidance, did you rely on (READ):

S

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 use most frequently for information and guidance on tax issues? Was it…? (READ)

S

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 use most frequently for information and guidance on tax issues? Was it…? (READ)

S

The IRS Web site (IRS.gov).........................01
The IRS Practitioner Priority Line (PPS).......12
The general IRS Toll-Free line......................02
IRS Nationwide Tax Forums.........................09
IRS Tax Talk Today broadcasts...................10
IRS E-mail subscriptions..............................11
Visits from IRS staff.....................................13
OR Going to a local IRS office......................14
None.............................................................06
Not sure........................................................07
Refused.........................................................08

18. (5_2.)       Did you ever call the IRS Practitioner Priority Service phone line, also called PPS, regarding your SBSE clients' 2007 taxes 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

19. (5_1.) Did you <u>ever</u> call the general IRS Toll-Free phone line regarding your SBSE clients'
2007 taxes (IF NECESSARY READ: either before filing or to resolve post-filing issues)?

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

20. (5_3.) Did you <u>ever</u> use the IRS Web site regarding your SBSE clients' 2007 taxes (IF
NECESSARY READ: either before filing or to resolve post-filing issues)?

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

IF CODE 1 IN Q20 (Q5_3) ASK Q22(Q5_3b); ELSE SKIP TO Q23 (Q6)

22. (5_3b.)      Compared with other Web sites you use to conduct business, how would you
rate the IRS Web site as a place to conduct business with IRS on behalf of your clients?
Would you say the IRS Web site is…(READ): (NOTE: IF ASKED WHICH WEB SITE,
SAY: "IRS.gov")

<u>S</u>
Much Better.....................................................1
Better...............................................................2
About Equal.....................................................3
Worse..............................................................4
Much Worse....................................................5
Not Sure..........................................................6
Refused...........................................................7

23. (6.) In <u>preparing</u> your SBSE clients' 2007 taxes, did you contact the IRS by any method for
<u>forms, form instructions, information or guidance</u>? This **DOES** include visiting the IRS
Web site. But this does **not** include getting client account information or responding to a
notice the IRS sent.  (DO NOT READ) (NOTE: IF RESPONDENT SAYS "Just the Web
site" ENTER CODE 1) (IF CODE 5 ASK:  Let me confirm that you <u>never</u> 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 Q27 (Q16))....................................2
Not Sure (SKIP TO Q27 (Q16)).........................3
Refused (SKIP TO Q27 (Q16)).........................4
Tried, but did not get through (SKIP TO Q27 (Q16))..............................................5

24. (6_1.)      Was the contact in order to get forms or form instructions; to get information or guidance; or to get both?

|  | S |
|---|---|
| Forms or form instructions.................................. | 1 |
| Information or guidance...................................... | 2 |
| Both................................................................. | 3 |
| None/Neither (SKIP TO Q27 (Q16)).................. | 4 |
| Not sure.......................................................... | 5 |
| Refused........................................................... | 6 |

25. (6a.)      How did you contact the IRS for (IF Q24(Q6_1)=1 READ: forms, or form instructions) (IF Q24 (Q6_1)=2 READ information or guidance (IF Q24(Q6_1)=3, 5, OR 6 READ: form, forms instructions, information or guidance)?  Did you use …?  (READ, PAUSE BETWEEN EACH ITEM.  DO NOT ROTATE)

|  |  | Yes | No | (DO NOT READ) Not Sure | (DO NOT READ) Refused |
|---|---|---|---|---|---|
| 25_1 (6a_3) | The IRS Web site | 1 | 2 | 3 | 4 |
| 25_2 (6a_1) | The PPS Phone Line, (IF NEEDED: Practitioner Priority Service) | 1 | 2 | 3 | 4 |
| 25_3 (6a_2) | The general IRS toll-free line | 1 | 2 | 3 | 4 |

**DELETE (Q6b)**

 (ASK IF CODE 1 IN Q25_2 (Q6a_1) OR Q25_3 (Q6a_2); OTHERWISE SKIP TO Q27 (Q16))

26. (6f.)       When you called the IRS for (IF Q24 (Q6_1)=1 READ: forms, or form instructions) (IF Q24 (Q6_1)=2 READ information or guidance (IF Q24 (Q6_1)=3, 5, OR 6 READ: form, forms instructions, information or guidance), why did you call instead of using the Web site?  (DO NOT READ.)

|  | M |
|---|---|
| The question/issue was too complicated...................................................... | 01 |
| Can't get information you need on the Web site............................................ | 02 |
| It was faster to call ................................................................................... | 03 |
| Prefer/Easier/Better to speak with a live person............................................. | 04 |
| Didn't think about using the Internet/Didn't know about the Web site............. | 05 |
| Do not use Internet or computers................................................................ | 06 |
| DELETE...................................................................................................... | 07 |
| Security concerns....................................................................................... | 09 |
| Other reason (Specify): _____.................................. | 08 |

(ASK IF CODE 1 IN Q20 (Q5_3); OTHERWISE SKIP TO Q28 (Q17))

27. (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' 2007 taxes.  Again, please use a scale of 1 to 5, where a 1 is very dissatisfied and a 5 is very satisfied.      S

<div style="text-align:right">
1, Very dissatisfied................1<br>
2.........................................2<br>
3.........................................3<br>
4.........................................4<br>
5, Very Satisfied....................5<br>
(DO NOT READ)    Not Sure...............................6<br>
(DO NOT READ)    Refused................................7
</div>

Obtaining Client Account Information Pre-Filing

28. (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' 2007 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)

S

Yes..................................................................1
No (SKIP TO Q32 (Q28))................................2
Not Sure (SKIP TO Q32 (Q28)).......................3
Refused (SKIP TO Q32 (Q28)).......................4
Tried, but did not get through (SKIP TO Q32 (Q28))............................................5

(IF Q19 (Q5_1)=2, SKIP Q29_2 (Q19_2); IF Q18 (Q5_2)=2 SKIP Q29_1 (Q19_1); IF Q20 (Q5_3)=2 SKIP Q29_3 (Q19_3))

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

|  |  | Yes | No | (DO NOT READ) Not Sure | (DO NOT READ) Refused |
|---|---|---|---|---|---|
| 29_1 (19_1) | Use the PPS Phone Line (IF NEEDED: Practitioner Priority Service Telephone Line) | 1 | 2 | 3 | 4 |
| 29_2 (19_2) | Use the general IRS Toll-free line | 1 | 2 | 3 | 4 |
| 29_3 (19_3) | Use the IRS Web site | 1 | 2 | 3 | 4 |
| 29_4 (19_4) | Use Mail correspondence | 1 | 2 | 3 | 4 |
| 29_5 (19_5) | Visit an IRS office | 1 | 2 | 3 | 4 |

DELETE (Q19b) (Q20) (Q21), and (Q22)

IF MORE THAN ONE CODE 1 IN Q29_1 (Q19_1) THROUGH Q29_5 (Q19_5), ASK Q30 (Q19a); OTHERWISE SKIP TO Q31 (Q24)

30. (19a.)        Which of these methods of contacting the IRS was most effective in obtaining client account information? Was it… (READ)

S

(IF (Q29_1 (Q19_1)=1 READ) The PPS line..................1

(IF (Q29_2 (Q19_2)=1 READ) An IRS Toll-Free line.....2
(IF (Q29_3 (Q19_3)=1 READ) The IRS Web site...........3
(IF (Q29_4 (Q19_4)=1 READ) Mail Correspondence.....4
(IF (Q29_5 (Q19_5)=1 READ) An IRS office visit...........5
    (DO NOT READ)     Not Sure...............................6
    (DO NOT READ)     Refused...............................7

31. (24.) Please rate your **overall** satisfaction with getting client account information from the IRS while preparing your SBSE clients' 2007 taxes, using the same 1 to 5 scale, where a 1 is very dissatisfied and a 5 is very satisfied.

                                                  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

DELETE SKIP INSTRUCTION

32. (28.) Now I want to ask you some questions about **preparing and filing** your SBSE clients' 2007 income tax returns. How did you file your SBSE clients' 2007 income 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

(ASK IF CODES 1 OR 3 IN Q32 (Q28); ELSE SKIP TO Q33 (37a)
32a. (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)

                                                  S
                       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 Q32 (Q28); OTHERWISE SKIP TO Q34 (Q42))

DELETE (Q37)

33. (37a.) Over the past two years, did the number of income tax forms you filed electronically…? (READ)

                                                  S

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

34. (42.)    Please rate your **overall** satisfaction with preparing and filing your clients' 2007 <u>income</u> 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

<u>Estimated Taxes</u>

(ASK IF CODE 1 IN Q2_2 (Q3_2); OTHERWISE SKIP TO Q36 (Q50))

35. (44.)    Earlier you mentioned that you also help clients file their estimated taxes. Please rate your **overall** satisfaction with handling your clients' <u>estimated taxes</u> for 2007, 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 Q39 (Q55c)
36. (50.)    My next questions are about **employment taxes**. <u>How </u>did you file your clients' 2007 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 Q39 (Q55c))
8

(ASK IF CODE 2, 3, 4 OR 5 IN Q36 (Q50); OTHERWISE SKIP TO Q38 (Q55))
DELETE (Q50a)
37. (51a.)      Over the past <u>two years</u>, did the number of employment tax forms you <u>filed electronically…</u>?  (READ)

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

38. (55.)      Please rate your **overall** satisfaction with handling your clients' <u>employment taxes </u>for 2007.  Again, please use a scale of 1 to 5, where a 1 is very dissatisfied and a 5 is very satisfied.

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

(ASK IF CODE 1 IN Q33 (Q37a) OR CODE 1 IN Q37 (Q51a); OTHERWISE, SKIP TO Q41 (Q55e))
39. (55c.)      Earlier, you said that in the past two years you <u>increased the number of forms you e-filed </u>for [IF CODE 1 IN Q33 (Q37a), read "<u>income </u>taxes"; IF CODE 1 in Q37 (Q51a) read "(and) <u>employment </u>taxes"].  In most cases, <u>who decided </u>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 Q30 (Q55c) and next question Q31 (Q55d) will be CODE 10 or CODE 6)

|                |                                                      | S |
|----------------|------------------------------------------------------|---|
|                | 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 |

40. (55d.)      What made (INSERT "YOU" IF CODE 1 IN Q39 (Q55c), INSERT "YOUR CLIENT" IF CODE 2 IN Q39 (Q55c), INSERT "YOU OR YOUR CLIENT" IF CODES 3, 4 OR 5) decide to <u>switch to e-filing</u>?  (DO NOT READ)

|                                                              | M  |
|--------------------------------------------------------------|----|
| Costs less                                                   | 01 |
| More convenient/Easier                                       | 02 |
| Faster refund                                                | 03 |
| More accurate/ Fewer mistakes/Less likely to receive a notice | 04 |

More efficient/quicker/faster............................................................05
State tax return required e-filing....................................................06
Mandated by IRS...........................................................................10
Less likely to lose files.................................................................11
Became more familiar/comfortable with it....................................12
Recommendation of others...........................................................13
Other (Please specify)_____.......................07
Not Sure.........................................................................................08
Refused..........................................................................................09

(IF Q32 (Q28)=2 OR IF Q36 (Q50) =2 SKIP TO Q43_1 (Q56_1))
42. (55f.)        What do you think would lead you to file more of your client's tax forms
        electronically instead of by regular mail? (DO NOT READ)

                                                                                    M
IRS mandates it/requires it............................................................01
IRS educates me how to use it......................................................02
IRS makes it free/cheaper.............................................................03
IRS makes all business forms available on e-file.........................04
Other (Please specify)_____.......................08
Nothing..........................................................................................11
Not Sure.........................................................................................09
Refused..........................................................................................10

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

43. (56.)        My next questions are about **notices or communications received from the
        IRS in the past year**. Did you help your SBSE clients deal with any notices or
        communications received from the IRS in the past year?  (DO NOT READ)
                                                                            S
                                        Yes..................................................1
                                        No (SKIP TO Q60 (Q76))................2
                                        Not Sure (SKIP TO Q60 (Q76)) ......3
                                        Refused (SKIP TO Q60 (Q76))…….4

44. (56b.)        Approximately what percentage of your SBSE clients received a notice in the
        past year?  (DO NOT READ) (NOTE: IF ANSWER "less than 1%", TYPE IN 1)
                                                                                    S

                                        [        ]        Percent

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

44a. (56a_1.)   Did you help those clients with any of the following specific types of notices in
        the past year? I will read a list of types of notices and you can say yes or no to each one.
        How about notices for…? (READ) Yes or no?

                                                                (DO        (DO NOT
                                                                 NOT            READ)
                                                                READ)

|  |  | Yes | No | Not Sure | Refused |
|---|---|---|---|---|---|
| 44a_1. (56a_1) | Failing to file a return | 1 | 2 | 3 | 4 |
| 44a_2 (56a_2) | Filing a return late | 1 | 2 | 3 | 4 |
| 44a_3 (56a_3) | Not paying the full amount owed | 1 | 2 | 3 | 4 |
| 44a_4 (56a_4) | Income that was not accurately reported | 1 | 2 | 3 | 4 |
| 44a_5 (56a_5) | Problems with deductions | 1 | 2 | 3 | 4 |
| 44a_5 (56a_5) | Math errors | 1 | 2 | 3 | 4 |

(IF (Q44_1 (Q56a_1) AND Q44_2 (Q56a_2) AND Q44_3 (Q56a_3) AND Q44_4 (Q56a_4) AND Q44_5 (Q56a_5 AND Q44_6 (Q56a_6)) ALL EQUAL CODES 2, 3, OR 4 (IN OTHER WORDS, NO CODE 1 AMONG ALL SIX QUESTIONS Q44a_1 (Q56a_1) to Q44a_6 (Q56a_6)) THEN SKIP TO Q50 (Q58b))

45. (56c.)    Which of the following was the most common reason for notices or other written communications that your clients received from the IRS in the past year? Were they 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)

S

[ONLY SHOW IF Q43_1 (Q56_1)=1] Not filing..................................................5
[ONLY SHOW IF Q43_2 (Q56_2)=1] Late filing................................................1
[ONLY SHOW IF Q43_3 (Q56_3)=1] Not paying the full amount owed when the return was filed.............................................................................................2
[ONLY SHOW IF Q43_4 (Q56_4)=1] Unreported income....................................3
[ONLY SHOW IF Q43_5 (Q56_5)=1] Problems with deductions.........................4
[ONLY SHOW IF Q43_6 (Q56_6)=1] Math errors..............................................9
(DO NOT READ) None (SKIP TO q50 (q58b))....................................................6
(DO NOT READ) Not sure (SKIP TO q50 (q58b))...............................................7
(DO NOT READ) Refused (SKIP TO q50 (q58b))...............................................8

46. (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)

S

[ONLY SHOW IF Q43_1 (Q56_1)=1] Not filing..................................................5
[ONLY SHOW IF Q43_2 (Q56_2)=1] Late filing................................................1
[ONLY SHOW IF Q43_3 (Q56_3)=1] Not paying the full amount owed when the return was filed.............................................................................................2
[ONLY SHOW IF Q43_4 (Q56_4)=1] Unreported income....................................3
[ONLY SHOW IF Q43_5 (Q56_5)=1] Problems with deductions.........................4
[ONLY SHOW IF Q43_6 (Q56_6)=1] Math errors..............................................9
(DO NOT READ) None.................................................................................6

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


(IF CODE 2 IN Q32 (Q28), SKIP TO Q48 (Q58_1).
(ASK IF Q44a_4 (Q56a_4)=1 OR Q44a_5 (Q56a_5)=1; OTHERWISE, SKIP TO Q48 (Q58_1))
47. (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)

<u>S</u>

|  |
|---|

Percent

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

(ASK IF Q47 (Q56b_1>0); ELSE SKIP TO Q48 (Q58_1)
47a. (56b_2.)  In those cases where you submitted information attached to the original return, what type of information did you attach?  (FOR PRE-TEST ONLY: RECORD OPEN END, CLARIFY IF NEEDED)

___ (VERBATIM)_____

_____

(ASK IF Q44a_4 (Q56a_4)=1)
48. (58_1.)     In notices due to unreported income, what was the most common type of unreported income…? (READ LIST)

<u>S</u>

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


50. (58b.)       Were <u>most </u>of your clients' notices <u>regarding </u>their…?  (READ LIST, DO NOT ROTATE)

<u>S</u>

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

51. (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 (SKIP TO Q52 (Q61) | 1 |
| No | 2 |
| Not Sure (SKIP TO Q54 (Q69)) | 3 |
| Refused (SKIP TO Q54 (Q69)) | 4 |
| Tried, but did not get through (SKIP TO Q54 (Q69)) | 5 |

(ASK Q51a (Q60a) IF Q51 (Q60)=2; ELSE SKIP TO Q52 (Q61)
51a. (60a.)     In most cases, why didn't you contact the IRS? Was it because…? (READ)

|  | S |
|---|---|
| No response was needed | 1 |
| Or because your client did not ask you to respond | 2 |
| (DNR) Not Sure | 3 |
| (DNR) Refused | 4 |
| (DNR) Tried, but did not get through | 5 |

(ASK Q52 (q61) IF Q51 (Q60)=1; ELSE SKIP TO Q54 (Q69))
(IF Q18 (Q5_2)=2 SKIP Q52_2 (Q61_1))
52. (61.)       How did you contact the IRS in response to your client's notices? Did you use …?  (READ LIST)

|  |  | Yes | No | (DO NOT READ) Not Sure | (DO NOT READ) Refused |
|---|---|---|---|---|---|
| 52_1 (61_3) | Mail correspondence | 1 | 2 | 3 | 4 |
| 52_2 (61_1) | The PPS Phone line (IF NEEDED: The Practitioner Priority Telephone Line) | 1 | 2 | 3 | 4 |
| 52_3 (61_2) | The phone number listed in the notice | 1 | 2 | 3 | 4 |
| 52_4 (61_4) | The Internet through the IRS Electronic Account Resolution E-Service | 1 | 2 | 3 | 4 |
| 52_5 (61_5) | An IRS office visit | 1 | 2 | 3 | 4 |

DELETED (Q61b)

IF MORE THAN ONE CODE 1 IN Q52_1 (Q61_3) THROUGH Q52_4 (Q61_4), ASK Q53 (Q62a); OTHERWISE SKIP TO Q54 (Q69)

53. (62a.)      Which of these methods of contacting the IRS was most effective in resolving your client's notice? Was it… (READ)

S
(IF Q52_1 (Q61_3)=1 READ) Mail Correspondence...............................1
(IF Q52_2 (Q61_1)=1 READ) The PPS line...........................................2
(IF Q52_3 (Q61_2)=1 READ) The phone number in the notice...............3
(IF Q52_4 (Q61_4)=1 READ) The IRS Electronic Account Resolution E-Service
4
(IF Q52_5 (Q61_5)=1 READ) The IRS office visit...................................8
                (DO NOT READ)    Not Sure...............................6
                (DO NOT READ)    Refused................................7

54. (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
DELETE...............................2
Or The IRS............................3
(DO NOT READ)    Not Sure...............................4
(DO NOT READ)    Refused................................5

55. (70.)      [NOTE TO INTERVIEWER: READ THIS QUESTION SLOWLY] Notices are generally resolved with one of three outcomes: ONE, your client owes money to the IRS; TWO, the IRS owes money to your client; or THREE neither your client nor the IRS owes money and there is no change.

What percentage of your client's notices are resolved with each of these three outcomes? I will ask for a percentage for each outcome, and your answers should add to close to 100%. PAUSE for a second.

        55_1 (Q70_1.) What percentage are resolved with your client owing money? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

        55_2 (Q70_2.) How about the IRS owing money? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

        55_3. (Q70_3.) And how about no change in the amount of money owed, with neither your client nor the IRS owing money? _____ (enter percent 0-100%, 998=Not Sure, 999=Ref)

        [NOTE FOR PROGRAMMER and for INTERVIEWER: ANSWERS DO NOT NEED TO EQUAL 100%]

DELETE (Q72) (Q72_1) (Q72_2)

56. (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)

S
[ONLY SHOW IF Q43_1 (Q56_1)=1] Not filing..................................................5
[ONLY SHOW IF Q43_2 (Q56_2)=1] Late filing.................................................1

[ONLY SHOW IF Q43_3 (Q56_3)=1] Not paying the full amount owed when the return was filed...........................................................................................................3
[ONLY SHOW IF Q43_4 (Q56_4)=1] Unreported income....................................2
[ONLY SHOW IF Q43_5 (Q56_5)=1] Problems with deductions.........................4
[ONLY SHOW IF Q43_6 (Q56_6)=1] Math errors................................................9
(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.)

**READ: "I will now ask you about the time it took to resolve different types of notices or communications from the IRS.**

[ASK IF Q43_1 (q56_1)=1; ELSE SKIP TO Q56c (q72c)]
56a. (72a.)    Please think of your clients who received a notice in the past year for not filing. Over the past year, approximately how many hours did you spend trying to resolve each client's notice for not filing? Please give me the average number of hours for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

S

[    ]  Hours

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

56b. (72b.)    And over the past year, approximately how many months after each client received their notice for not filing were you or the client informed that the issue was resolved? Please give me the average number of months for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

S

[    ]  Months

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

[ASK IF Q43_2 (q56_2)=1; ELSE SKIP TO Q56e (q72e)]
56c. (72c.)    Now think of your clients who received a notice in the past year for late filing. Over the past year, approximately how many hours did you spend trying to resolve each client's notice for late filing? Please give me the average number of hours for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

S

[    ]  Hours

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

56d. (72d.)      And over the <u>past year</u>, approximately <u>how many months</u> after each client received their notice <u>for late filing </u>were you or the client informed that the issue<u> was resolved</u>? Please give me the average <u>number of months</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<div style="text-align:right">S</div>

<div style="text-align:center">[          ]      Months</div>

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

[ASK IF Q43_3 (q56_3)=1; ELSE SKIP TO Q56g (q72g)]
56e. (72e.)      Now think of your clients who received a notice in the past year <u>for unreported income</u>.  Over the <u>past year</u>, approximately <u>how many hours</u> did you spend trying <u>to resolve </u>each client's notice for <u>unreported income</u>? Please give me the average <u>number of hours</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<div style="text-align:right">S</div>

<div style="text-align:center">[          ]      Hours</div>

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

56f. (72f.)      And over the <u>past year</u>, approximately <u>how many months</u> after each client received their notice <u>for unreported income </u>were you or the client informed that the issue<u> was resolved</u>? Please give me the average <u>number of months</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<div style="text-align:right">S</div>

<div style="text-align:center">[          ]      Months</div>

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

[ASK IF Q43_4 (q56_4)=1; ELSE SKIP TO Q56i (q72i)]
56g. (72g.)      Now think of your clients who received a notice in the past year <u>for not paying the full amount owed when the return was filed</u>.  Over the <u>past year</u>, approximately <u>how many hours</u> did you spend trying <u>to resolve </u>each client's notice for <u>not paying the full amount owed</u>? Please give me the average <u>number of hours</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<div style="text-align:right">S</div>

<div style="text-align:center">[          ]      Hours</div>

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

56h. (72h.)      And over the <u>past year</u>, approximately <u>how many months</u> after each client received their notice <u>for not paying the full amount owed </u>were you or the client informed that the issue<u> was resolved</u>? Please give me the average <u>number of months</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<div style="text-align:right">S</div>

<div style="text-align:center">[          ]</div>

Months

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

[ASK IF Q43_5 (q56_5)=1; ELSE SKIP TO Q56k (q72k)]
56i. (72i.)      Now think of your clients who received a notice in the past year <u>for problems with deductions</u>.  Over the <u>past year</u>, approximately <u>how many hours</u> did you spend trying <u>to resolve</u> each client's notice for <u>problems with deductions</u>? Please give me the average <u>number of hours</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<u>S</u>

Hours

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

56j. (72j.)      And over the <u>past year</u>, approximately <u>how many months</u> after each client received their notice <u>for problems with deductions </u>were you or the client informed that the issue<u> was resolved</u>? Please give me the average <u>number of months</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<u>S</u>

Months

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

[ASK IF Q43_6 (q56_6)=1; ELSE SKIP TO Q64 (q78a)]
56k. (72k.)     Now think of your clients who received a notice in the past year <u>for math errors</u>. Over the <u>past year</u>, approximately <u>how many hours</u> did you spend trying <u>to resolve </u>each client's notice for <u>problems with deductions</u>? Please give me the average <u>number of hours</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<u>S</u>

Hours

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

56l. (72l.)      And over the <u>past year</u>, approximately <u>how many months</u> after each client received their notice <u>for math errors </u>were you or the client informed that the issue<u> was resolved</u>? Please give me the average <u>number of months</u> for one client. (DO NOT READ) [IF NECESSARY READ: "Your best guess is fine"]

<u>S</u>

Months

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

59. (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.

|  | | 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 |

64. (78a.)      Now I would like to ask you some questions about SB/SE clients <u>whom</u> you <u>represented</u> over the past year for <u>compliance</u> problems, <u>regardless</u> of whether you prepared and filed their <u>original</u> tax return.

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

[        ]        Percent

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

IF Q64 (Q78a)=0, SKIP TO Q70 (Q87)

65. (78c.)      Now, thinking about <u>just</u> those SB/SE clients <u>whom</u> you represented over the past year for compliance problems, what percent of those clients came to you for representation even though you did <u>not</u> prepare and file their <u>original</u> return?

[        ]        Percent

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

IF Q66_3 (Q78d_3)=2 AND Q66_4 (Q78d_4)=2, SKIP TO Q70 (Q87)

68. (78e.)      Again, thinking about <u>just</u> your SB/SE clients whom you <u>represented</u> over the past year for <u>balances due</u>, did any of those clients resolve their balance by …? (READ) Yes or no?

| | | Yes | No | (DO NOT READ) Not Sure | (DO NOT READ) Refused |
|---|---|---|---|---|---|
| 68_1. (Q78e_1) | Paying in full | 1 | 2 | 3 | 4 |
| 68_2 (Q78e_2) | Entering into an installment agreement | 1 | 2 | 3 | 4 |

68_3       Entering into an Offer in          1        2        3        4
(Q78e_3)   Compromise that the IRS
           accepted

(ASK Q57e_4 (Q78e_4) ONLY IF CODE 1 IN AT LEAST TWO OF THE Q68 (Q78e1-3) SERIES)

(ONLY SHOW ANSWER OPTIONS FOR Q69 (Q78e_4) AS FOLLOWS: (1) SHOW CODE 1 IF Q68_1 (q78e_1)= 1; (2) SHOW CODE 2 IF Q68_2 (q78e_2)= 1; (3) SHOW CODE 3 IF Q68_3 (q78e_3)= 1)

69. (Q78e_4) Of these methods of resolving a balance due, which was the <u>most common</u> among the clients you represented? Was it…? (READ)

                                                                                            <u>S</u>
                    Paying in full...................................................................................1
                    Entering into an installment agreement.................................................2
                    Entering into an Offer in Compromise that the IRS accepted................3
        (DO NOT READ)    Not Sure............................................................................4
        (DO NOT READ)    Refused.............................................................................5

<u>Overall Satisfaction</u>

(SHOW ON SINGLE SCREEN)
OK [PAUSE] Now we want to ask you a big-picture question about your **OVERALL** experience of <u>dealing with the IRS for your SBSE clients</u>.

(NEW SCREEN)
60. (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 Q28 (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 Q43 (Q56)):  Resolving issues in notices from the IRS,

        How satisfied are you with your **OVERALL** experience with 2007 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

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

<u>S</u>

Yes.............................................................1
No (SKIP TO Q64 (78a))..............................2
Not sure (SKIP TO Q64 (78a))....................3
Refused (SKIP TO Q64 (78a)).....................4

62. (77a)        When problems or errors <u>were avoided</u>, did <u>they apply</u> 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 Q19 (Q5_1)=2, DO NOT SHOW/READ ANSWER 2; IF Q18 (Q5_2)=2 DO NOT SHOW/READ ANSWER 1; IF Q20 (Q5_3)=2 DO NOT SHOW/READ ANSWER 4)
63. (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 _____.7
(DO NOT READ)        Multiple methods......................................5
(DO NOT READ)        Not sure ..................................................6
(DO NOT READ)        Refused ..................................................7

<u>Internet and E-Services</u>
READ: Now I have some questions about the IRS electronic services program.

70. (87.)        Have you heard of the IRS's <u>e-services</u> 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 Q84 (Q90))................2
Not Sure(SKIP TO Q84(Q90))…..…3
Refused (SKIP TO Q84 (Q90))…….4

71. (88.)        Were you <u>enrolled </u>in the IRS's e-services program this past year?

<u>S</u>

Yes.......................................1
No (SKIP TO Q84(Q90)).................2
Not Sure(SKIP TO Q84 (Q90))…….3
Refused (SKIP TO Q84(Q90))……..4

72. (89_1.)      Which, if any, of the following IRS e-services have you <u>used</u>?  Have you used the E-service to electronically <u>submit disclosure authorization forms</u> (Disclosure Authorization e-service)

<u>S</u>
Yes.................................................1
No (SKIP TO Q75 (Q89g))..............2
Not Sure (SKIP TO Q76 (Q89_2))...3
Refused (SKIP TO Q76 (Q89_2))…4

(IF CODE 1 IN Q72 (Q89_1), ASK Q73 (Q89a) IMMEDIATELY; ELSE ASK 76 (Q89_2))
73. (89a.)       Would you use this e-service again in the future? (DO NOT READ)

<u>S</u>
Yes (SKIP TO Q76 (q89_2))..1
No.........................................2
(DO NOT READ)        Not Sure...............................3
(DO NOT READ)        Refused................................4

(IF CODE 2 IN Q73 (Q89a), ASK Q75 (Q89g); ELSE ASK Q76 (Q89_2))

(IF CODE 2 IN Q72 (Q89_1), ASK Q75 (Q89g) IMMEDIATELY; ELSE ASK Q76(Q89_2))
75. (89g.)       Why have you not used 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/no reason to....................02
Worried about security............................................03
Prefer to speak with a live person...........................04
Used a different/better method than e-service..........05
Did not think it would work......................................06
Other Specify_____.........................................07
(DO NOT READ)        Not Sure...............................08
(DO NOT READ)        Refused................................09

76. (89_2.)      Have you used the E-service to electronically <u>receive taxpayer transcripts</u> (Transcript Delivery e-service)

<u>S</u>
Yes.................................................1
No (SKIP TO Q79 (Q89h))..............2
Not Sure (SKIP TO Q80 (Q89_3))...3
Refused (SKIP TO Q80 (Q89_3))…4

(IF CODE 1 IN Q76 (Q89_2), ASK Q77 (Q89c) IMMEDIATELY; ELSE ASK Q80 (Q89_3))

77. (89c.)        Would you use this e-service again in the future? (DO NOT READ)

                                                                    <u>S</u>
                                          Yes (SKIP TO Q80 (q89_3))..1
                                          No.......................................2
                          (DO NOT READ)        Not Sure...............................3
                          (DO NOT READ)        Refused................................4

(IF CODE 2 IN Q77 (Q89c), ASK Q79 (Q89h); ELSE ASK Q80(Q89_3))

(IF CODE 2 IN Q76 (Q89_2), ASK Q79 (Q89h) IMMEDIATELY; ELSE ASK Q80(Q89_3))
79. (89h.)        Why have you not used 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/no reason to.....................02
                          Worried about security............................................03
                          Prefer to speak with a live person............................04
                          Used a different/better method than e-service..........05
                          Did not think it would work......................................06
                          Other Specify_____.........................................07
                          (DO NOT READ)        Not Sure...............................08
                          (DO NOT READ)        Refused..............................09

80. (89_3.)      Have you used the E-service to electronically <u>inquire about taxpayer account</u>
<u>problems </u>(Electronic Account Resolution e-service)

                                                                    <u>S</u>
                                          Yes.................................................1
                                          No (SKIP TO Q83 (Q89i))...............2
                                          Not Sure (SKIP TO Q88 (Q94a)).....3
                                          Refused (SKIP TO Q88 (Q94a)).….4

(IF CODE 1 IN Q80 (Q89_3), ASK Q81 (Q89e) IMMEDIATELY; ELSE ASK Q88 (q94a))
81. (89e.)        Would you use this e-service again in the future? (DO NOT READ)

                                                                    <u>S</u>
                                          Yes (SKIP TO Q88 (q94a))....1
                                          No.......................................2
                          (DO NOT READ)        Not Sure...............................3
                          (DO NOT READ)        Refused................................4

(IF CODE 2 IN Q81 (Q89e), ASK Q83 (Q89i); ELSE SKIP TO Q88 (q94a))

 (IF CODE 2 IN Q80 (Q89_3), ASK Q83 (Q89i); ELSE SKIP TO Q88 (q94a))
83. (89i).        Why have you not used 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/no reason to.....................02
                          Worried about security............................................03
                          Prefer to speak with a live person............................04
                          Used a different/better method than e-service..........05

Did not think it would work........................................06
Other Specify_____........................................07
(DO NOT READ)        Not Sure...............................08
(DO NOT READ)        Refused................................09

 (IF CODE 1 IN Q70 (Q87) AND Code 2 IN Q71 (Q88), ASK Q84 (Q90); ELSE SKIP TO Q85 (Q91))

84. (90.)        Why <u>weren't</u> you enrolled 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
I did not qualify............................................................4
Other SPECIFY _____. 5
(DO NOT READ)        Not Sure...............................6
(DO NOT READ)        Refused................................7

(SHOW ON SINGLE SCREEN):
These last few questions are for classification purposes.  Again the information you provide is completely confidential.

89. (100.)        How many <u>years</u> 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

90. (101.)        Do you currently work <u>by yourself</u> or with others <u>in a firm</u>?  (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 Q90 (Q101); OTHERWISE SKIP TO Q92 (Q103))
91. (102.)        Including yourself, what <u>size</u> is your firm?  Is it…? (READ LIST) (NOTE: IF RESPONDENT SAYS "SIZE OF FIRM VARIES", ASK FOR SIZE DURING FILING SEASON)

<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

91a. (102a.)   I will read a list of professional organizations. Please tell me which you belong to. How about…? (READ AND RECORD MULTIPLE RESPONSES}

M

American Association of Attorney-Certified Public Accountants (AAACPA) 1
National Society of Tax Professionals (NSTP)............................................2
National Society of Accountants (NSA)......................................................3
National Conference of CPA Practitioners (NcCPAP).................................4
National Association of Tax Professionals (NATP).....................................5
National Association of Enrolled Agents (NAEA)........................................6
American Institute of Certified Public Accountants (AICPA) ………………..7
American Bar Association (ABA) ……………………………………….................8
Any others (please specify)_____ …………………….................…......9
(DO NOT READ)    Not Sure..................................................................10
(DO NOT READ)    Refused..................................................................11

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

S

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

93. (104.)       How do you <u>charge</u> most of your clients?  Do you charge…? (READ LIST)

S

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

93a. (104a.)   Do <u>most</u> of your clients live in …? (READ LIST)

S

A <u>large</u> metropolitan area (READ IF NECESSARY: Population over 200,000). 1
A <u>medium</u> sized city (READ IF NECESSARY: Population of 20,000-200,000). 2
A <u>small</u> town (READ IF NECESSARY: Population of less than 20,000)...........3
A <u>rural</u> area..................................................................................................4
(DO NOT READ)     Not sure.........................................................5
(DO NOT READ)     Refused.........................................................6

94. (105.)       OK, <u>one</u> last question.  What <u>comments or suggestions</u> do you have to help the IRS <u>improve </u>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)

<u>S</u>
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!