2009 CUSTOMER BASE SMALL BUSINESS AND SELF EMPLOYED (SBSE) SURVEY— CATI (n=2500)

<u>Quotas:</u>

Form Type		
(From Sample)	Cell 01: Form 1120 (n=350)	01
	Cell 02: Form 1120S (n=400)	02
	Cell 03: Form 1065 (n=400)	03
	Cell 04: Form 1040C (n=300)	04
	Cell 05: Form 1040E (n=200)	05
	Cell 06: Form 1040F (n=250)	06
	Cell 07: Form 1040C NC (n=400)	07
	Cell 08: Form 1040E NC (n=200)	08

(SAMPLE READ-IN SHOULD INCLUDE: COMPANY NAME, PERSON NAME [IF ANY], FORM TYPE, NEW BUSINESS, COMPLIANCE ISSUE)

Date of Call:_____   Interviewer's ID:_____

Time Began:_____   Time Ended:_____

Name:_____   Telephone #: (_____)_____

SCREENER

(NOTE: IF CELLS 4-6, REMOVE TERM "BUSINESS" THROUGHOUT THE SURVEY.)

Hello, this is _____ from Pacific Market Research calling on behalf of the IRS, 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

S1. (S1a.)   (IF BUSINESS WITH NAME) May I please speak with [READ-IN CONTACT NAME]?

                                                                                S
        Yes, speaking (SKIP TO INTRO 1)..1
        No longer works here...2
        No such person...3
        Not available/bad time (SKIP TO S7 (S1e))...4
        Refused (SKIP TO SHORT INTRO)..5

S2. (S1b.)   Let me confirm, is this (READ-IN COMPANY NAME)?
                                                                                S
        Yes (SKIP TO S8 (S2))..1
        No (TALLY & TERMINATE)..2

                                        (TT2) | 00 01 02 03 04 05 06 07 08 09 |
                                                | 10 11 12 13 14 15 16 17 18 19 |

BEFORE TERMINATE ADD SCRIPT:
I need to talk to someone in the specific company I mentioned, so we will not be able to conduct the survey today. Thanks for taking the time to talk with me and have a good day.

(SHORT INTRO) We are conducting a study for the IRS about filing federal income taxes. The goal is to help the IRS reduce the burden to taxpayers and improve their services. We will not ask for any personal information. Your responses will be combined with those of other taxpayers 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.

S3. (S1b_1.)   May I please speak with the person who is the most familiar with filing [business] income taxes?

                                                                                S
        Yes, speaking (SKIP TO S14 (S3b))..1
        No longer works here...2
        No such person...3
        Not available/bad time (SKIP TO S7 (S1e))...4
        Refused (TALLY AND TERMINATE)......................................5

                                        (TT2a) | 00 01 02 03 04 05 06 07 08 09 |
                                                | 10 11 12 13 14 15 16 17 18 19 |

S4. (S1b_2.)   Let me confirm, is this (READ-IN COMPANY NAME)?
                                                                                S
        Yes (SKIP TO S8 (S2))..1
        No (TALLY & TERMINATE)..2

                                        (TT2b) | 00 01 02 03 04 05 06 07 08 09 |
                                                | 10 11 12 13 14 15 16 17 18 19 |

BEFORE TERMINATE ADD SCRIPT:
I need to talk to someone in the specific company I mentioned, so we will not be able to conduct the survey today. Thanks for taking the time to talk with me and have a good day.

S5. (S1c.)   (IF BUSINESS WITH NO NAME) Have I reached [READ-IN COMPANY NAME]?

<u>S</u>
Yes (SKIP TO S8 (S2))...1
No (TALLY & TERMINATE)...2

BEFORE TERMINATE ADD SCRIPT:
I need to talk to someone in the specific company I mentioned, so we will not be able to conduct the survey today. Thanks for taking the time to talk with me and have a good day.

(TT3)

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

(INTRO 1) We are conducting a study of individual and small business taxpayers for the IRS to gather opinions and attitudes about filing federal income taxes. Your answers will help the IRS reduce the burden on taxpayers like you in filing taxes and help the IRS improve their service to taxpayers. We will not ask for any of your personal information. Your responses will be combined with those of other taxpayers 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.

S6. (S1d.)   Let me confirm that I'm speaking with the person who is the most familiar with filing [business] income taxes. Are you that person?

<u>S</u>
Yes (SKIP TO S14 (S3b))....................................1
No (SKIP TO S9 (S2A))......................................2
Firm does not file taxes (TALLY & TERMINATE)…3
Refused to do survey (TALLY & TERMINATE).……4

(TT4)

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

S7. (S1e.)   Is (READ IN CONTACT NAME) the person who is the most familiar with filing [business] income taxes.

<u>S</u>
Yes (SET TIME TO CALL BACK)...........................1
No (SKIP TO S9 (S2A))...2
Firm does not file taxes (TALLY & TERMINATE)…3
Refused to do survey (TALLY & TERMINATE)…….4

(TT5)

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

S8. (S2.)I need to speak to the individual who is the most familiar with filing [<u>BUSINESS]</u> <u>INCOME TAXES</u>. That is, the person who usually is in charge of keeping records, and either files the taxes, or gives the records to a tax professional, or signs the forms. Are you that person?

<u>S</u>
Yes, speaking (SKIP TO INTRO 2)..1
No, someone else (CONTINUE)..2
Company no longer in business (TALLY & TERMINATE)........................3
Different company name (TALLY & TERMINATE)..................................4
Refused (TALLY & TERMINATE)..5

(TT6)

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

BEFORE TERMINATE ADD SCRIPT:
I need to talk to someone in the specific company I mentioned, so we will not be able to conduct the survey today. Thanks for taking the time to talk with me and have a good day.

S9. (S2a.)   Could you please give me the name and telephone number of that person?
<u>S</u>
Yes, (SKIP TO UPDATE SCREEN)....................................1
Not sure who that is (CONTINUE).......................................2
Refused (TALLY & TERMINATE).......................................3

(TT7)

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

S10. (S2b.)   Can you give me the name or number of someone who might know?
<u>S</u>
Yes, (GO TO UPDATE SCREEN)......................................1
Refused (TALLY & TERMINATE)......................................2

(TT8)

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

UPDATE NAME AND PHONE NUMBER
        NAME: _____

PHONE: _____

S11. (S2c.)Can you transfer me to that person?

                                                                     S

New person comes to phone (SKIP TO INTRO 2)..................................1
Not available/bad time (SET TIME TO CALL BACK).............................2
Can't/won't transfer call (TERMINATE AND CALL BACK).........................3
Refused (TALLY & TERMINATE)..4

(TT8)

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

(INTRO 2) Hello, this is _____ with Pacific Market Research calling on behalf of the IRS, the Internal Revenue Service. We are conducting a study of individual and small business taxpayers for the IRS to gather opinions and attitudes about filing federal income taxes. Your answers will help the IRS reduce the burden on taxpayers like you in filing taxes and help the IRS improve their service to taxpayers. We will not ask for any of your personal information. Your responses will be combined with those of other taxpayers 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.

TACK-UP A

(CONTINUE IF UNSURE WHAT "MOST FAMILIAR" IS) That is, the person who usually is in charge of keeping tax records, and either files your [business's] income taxes or gives the records to a tax professional.

(CONTINUE IF SAYS OUR ACCOUNTANT/TAX PROFESSIONAL DOES EVERYTHING) We want to get the opinions of people who aren't tax professionals. I just need to speak with the person [in your business] who works most closely with the accountant or tax professional.

(CONTINUE IF STILL INSISTS ACCOUNTANT/TAX PROFESSIONAL DOES EVERYTHING) There won't be any questions about your specific tax returns, so you don't have to know any details. We want to hear from everyone, even if you just prepared the records, and a tax professional does the rest. We will be conducting a separate survey addressed just to tax professionals. I just need to speak to the person [in your business] who signs the tax forms.

(IF RESPONDENT ASKS) The interview takes about 15 to 20 minutes to complete.

S12. (S3.)   Let me confirm that I'm speaking with the individual [in your business] who is the most familiar with filing [business] income taxes. Are you that person?

                                                                     S

Yes (SKIP TO S14 (S3b))...1
No (CONTINUE)...2
Not available/bad time (SET TIME TO CALL BACK)....3
Firm does not file taxes (TALLY & TERMINATE).........4
Refused to do survey (TALLY & TERMINATE).............5

(TT9)

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

S13. (S3a.)   May I speak to that person?

                                                                            S
                    New person comes to phone (RETURN INTRO 2)..........................1
                    Person not available (SET TIME TO CALL BACK)..........................2

TACK-UP A

(CONTINUE IF UNSURE WHAT "MOST FAMILIAR" IS) That is, the person who usually is in charge of keeping tax records, and either files your [business's] income taxes or gives the records to a tax professional.

(CONTINUE IF SAYS OUR ACCOUNTANT/TAX PROFESSIONAL DOES EVERYTHING) We also want to get the opinions of people who aren't tax professionals. I just need to speak with the person who works most closely with the accountant or tax professional.

(CONTINUE IF STILL INSISTS ACCOUNTANT/TAX PROFESSIONAL DOES EVERYTHING) There won't be any questions about your specific tax returns, so you don't have to know any details. We want to hear from everyone, even if you just prepared the records and a tax professional does the rest. We will be conducting a separate survey addressed just to tax professionals. I just need to speak to the person who signs the tax forms.

(IF RESPONDENT ASKS) The interview takes about 15 to 20 minutes to complete.

TACK-UP B

(IF RESPONDENT IS 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 ASKS HOW THEY WERE SELECTED, READ) You were randomly selected from a list of all small businesses in the U.S. who filed taxes for tax year 2008. 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, READ) 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 WANTS TO COMMENT ON THIS SURVEY, READ) 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

┌───┐
│   │
└───┘

┌───┐
│ (USE AS NEEDED)   │
│ **The survey will help the IRS to better understand the needs of   │
│ individual and small business taxpayers, and develop ways to improve │
│ the quality of service they provide. It will also help the IRS   │
│ reduce the burden that taxpayers face in meeting their tax   │
│ obligations.**   │
└───┘

S14. (S3b.)   Are you a <u>tax professional</u>?

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

IF CODE 1 SAY: "Please answer my questions thinking about your experience with [IF CELLS 04, 05, or 06 say "your"; IF CELLS 01, 02, or 03 say "your business'"] own federal taxes, not your clients' taxes.

S15. (S4.)   Did [you/your business (PRETEST: you or your business)] file a federal tax return in 2009 for <u>INCOME EARNED IN 2008</u>?

                                                                            <u>S</u>
                Yes (USE DUMMY = 1)..1
                No (USE DUMMY = 2, SKIP TO S21 (S6) (Pretest TERMINATE)).........2
                Not sure (USE DUMMY = 1, SKIP TO S21 (S6) (Pretest TERMINATE))...3
                Refused (USE DUMMY = 1, SKIP TO S21 (S6) (Pretest TERMINATE))...4

DUMMY 1 = 2008
DUMMY 2 = 2007

NOTE: IF DUMMY = 2 THEN USE "2007" THROUGHOUT SURVEY INSTEAD OF "2008."

(IF CODES 2, 3 OR 4 IN S15 (S4) IN PRETEST THEN TALLY & TERMINATE)
(BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. Thank you so much for your willingness to participate in our research and have a great day.")

(FOR PRE-TEST SKIP TO S17 (S4B))

NOTE TO INTERVIEWERS: IF RESPONDENT SAYS "I do not have a business", SAY: "Did <u>you</u> file a federal tax return in 2009?"

S16. (S4a.)   You or your business filed Form [INSERT CORRECT FORM FROM SAMPLE] for your 2007 income taxes. Did you file the <u>SAME </u>form or a <u>DIFFERENT </u>one for your 2008 [business] income taxes?

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

(IF CODES 1, 3 OR 4 IN S16 (S4A), AUTOPUNCH FORM TYPE FROM SAMPLE READ-IN INTO S17 (S4B) AND SKIP TO S21 (S6). ASK S17 (S4B) IF CODE 2 IN S16 (S4A). ASK S17 (S4B) IF PRETEST.)

S17. (S4b.)   Did you file any of the following TAX forms for your 2008 taxes? Did you file form...? (READ ENTIRE LIST. PAUSE AFTER EACH ANSWER AND WAIT FOR A RESPONSE)

		S
	1120 for a C Corporation	1
	1120S for an S Corporation	2
	1065 for a Partnership	3
	1040 Schedule C for an Individual	4
	1040 Schedule E for an Individual (including trust, estate, and passive-partnership or "S" corporation recipients)	5
	1040 Schedule F for an Individual with farm income	6
	Other	7
(DO NOT READ)	Not sure	8
(DO NOT READ)	Refused	9

(Note for interviewers: "for an Individual" includes those who file jointly)
(WHEN S17 (S4B) IS MENTIONED ELSEWHERE IN SURVEY, USE FIRST CODE GIVEN (LOWEST NUMBER) FOR S17 (S4B))
(IF CODE 7 OR 8 OR 9 IN S17 (S4B) IN PRETEST THEN TALLY & TERMINATE)
(IF CODE 7,8, OR 9, GO TO INSTRUCTIONS BEFORE S21 (S6))
(BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. Thank you so much for your willingness to participate in our research and have a great day.")

(IF CODE 5 IN S17 (S4B), ASK S18 (S4c) ELSE SKIP TO S19 (S4d))
S18. (S4c.)   Did you or your business also file Form 1120S for an S Corporation or Form 1065 for a Partnership?

	S
Yes, Form 1120S	1
Yes, Form 1065	2
No	3
Not sure	4
Refused	5

(IF CODES 2 OR 3 IN S17 (S4B) , ASK S19 (S4d) ELSE SKIP TO S20 (S5a))
S19. (S4d.)   Did you personally also file Form 1040 with Schedule E for flow through income for your 2008 taxes?

	S
Yes	1
No	2
Not sure	3
Refused	4

(ASK IF CODE 5 IN S17 (S4B) ; OTHERWISE, SKIP TO S21 (S6))
S20. (S5a.)   What TYPE of income or loss was claimed in your Schedule E, was it...? (READ LIST) (IF BOTH, TAKE FIRST ANSWER)

S

	Rental or Royalty Income................1
	Other Income.................................2
(DO NOT READ)	Not sure...3
(DO NOT READ)	Refused..4

(IF CODE 5 IN S17 (S4B) , OR (CODE 7,8,OR 9 IN S17 (S4B) AND CELL(5)) SKIP TO QUESTIONNAIRE)

(IF S15 (S4)=2,3,4 OR S17 (S4B) =7,8,9) SAY:
You or your business filed Form [INSERT CELL] for your 2007 income taxes.

S21. (S6.) In what <u>year</u> did [IF CODES 4, 5, OR 6 in S17 (S4B) READ "you"; IF CODES 1, 2, OR 3 IN S17 (S4B) READ "your business"] <u>start filing</u> Form _____ ? [READ IN FROM S17 (S4B) OR IF S17 (S4B) =7,8,9 READ IN FROM CELL]

(IF S15 (S4)=2,3,4 OR S17 (S4B) =7,8,9), SHOW INTERVIEWER INSTRUCTION:IF RESPONDENT SAYS THEY DON'T REMEMBER FILING THAT FORM, SAY: You filed this form type in 2007.

_____ (RECORD YEAR 1906 to 2009)
       Not sure...................9999

S22. (S7.)   Is this your <u>FIRST</u> business? (DO NOT READ)

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

NOTE 1:   IF SCREENER SHOWS THAT DID NOT FILE 2008 TAXES FOR ONE OF THE SIX ALLOWED FORMS, THEN ASK ABOUT 2007 INSTEAD.

NOTE 2:   FOR ALL 1120, 1120S, AND 1065 FROM Q4B SAY "BUSINESS" AND FOR ALL 1040 OMIT "BUSINESS" IN ALL QUESTIONS SINCE THEY ARE INDIVIDUALS.
TACK UP

(USE AS NEEDED, IF RESPONDENT SAYS THEY CANNOT ANSWER QUESTIONS BECAUSE TAX PROFESSIONAL DOES EVERYTHING FOR THEM)
We want to learn about the tax experience of individuals and small businesses, even if they use a tax professional. We will have a separate survey of tax professionals. We want you to answer the questions as best you can. You can always tell me that you are do not know the answer to any question.

QUESTIONNAIRE

1. (1.) Now, I would like to ask you some questions about **keeping records** for your tax return. Who determined <u>how to</u> <u>keep</u> your [business'] [2007/2008] tax records, was it…? (READ LIST)

	<u>S</u>
You..1
Someone else in the company...2

A tax professional outside the company..3
(DO NOT READ)   A friend or relative outside the company.......4
(DO NOT READ)   Someone else...5
(DO NOT READ)   Not Sure..6
(DO NOT READ)   Refused...7

(IF CODE 1 IN Q1 (Q1), AUTOPUNCH CODE 1 IN Q2 (Q2) AND SKIP TO Q3 (Q4);
        OTHERWISE ASK Q2 (Q2))

2. (2.) How <u>involved</u> were you in <u>keeping records</u> for your [business's] [2007/2008] taxes, were
        you <u>very</u> involved, <u>somewhat</u> involved, or <u>not at all</u> involved? (DO NOT READ)

                                                                                          <u>S</u>
                                        Very involved...1
                                        Somewhat involved......................................2
                                        Not at all involved   (SKIP TO Q4 (Q9a))......3
                                        Not sure (SKIP TO Q4 (Q9a)).......................4
                                        Refused (SKIP TO Q4 (Q9a))........................5

3. (4.) Please rate your <u>satisfaction</u> with keeping records for your [2007/2008] [business] taxes
        using a scale of 1 to 5 where 1 is very dissatisfied and 5 is very satisfied. (IF
        NECESSARY, REPEAT SCALE)

                                                                                          <u>S</u>
                                        1 Very dissatisfied......................................1
                                        2...2
                                        3...3
                                        4...4
                                        5 Very Satisfied..5
                                        Not sure...6
                                        Refused...7

4. (Q9a.) Did you ever visit the IRS <u>Web Site</u> for <u>any reason</u> regarding your [2007/2008]
        [business] taxes either before filing or to resolve post-filing issues?

                                                                                          <u>S</u>
                                        Yes..1
                                        No..2
                                        Not Sure...3
                                        Refused...4
                                        Tried to use, but did not work..................5

5. (Q9b.) Did you <u>ever</u> call an IRS Toll-Free phone line for any reason regarding your
        [2007/2008] [business] 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
                                        Tried to call but did not get through...................5

6. (Q9c.) Did you ever visit an IRS local office, or Taxpayer Assistance Center, for any reason regarding your [2007/2008] [business] 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

7. (Q9d.) Did you ever send the IRS a letter for any reason regarding your [2007/2008] [business] 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

8. (10.)   Did you contact the IRS specifically to get forms, instructions, information or guidance when you were preparing to file your [business's] [2007/2008] taxes using any method, including the IRS Web site or Toll-Free line? This does NOT include responding to a notice the IRS sent you. (DO NOT READ)

<u>S</u>

Yes..1
No...2
Not Sure..3
Refused...4
Tried to use, but did not get through.......5

(ASK IF CODE 1 IN Q4 (Q9A); OTHERWISE, SKIP TO Q14 (Q25))

9. (19.)   What was your primary reason for visiting the IRS **Web site**? (DO NOT READ) (PROBE)? [NOTE: If respondent says there were multiple reasons or visited multiple times, SAY: "Please give me your single most frequent reason for visiting the Web site"]

(IF SAYS "GET INFORMATION" Say: what type of information?)

<u>S</u>

Get forms or instructions...01
Get information on which forms to file...02
Get information about keeping records..03
Get information about business deductions....................................04
Get information about completing or filing income taxes.................07
Get information about employment taxes/payroll/Form 940 or 941. 08
Get information about estimated taxes/quarterly payments.............09
Get information on how to get help with taxes................................10
General information/find out what's new/surfing.............................13
Other (Please Specify) _____.........................14
Not sure..15
Refused...16

10. (19a.)   When you visit the IRS Web site, how do you typically find the information you are looking for? Do you…? (READ):

<u>S</u>

Go directly to your bookmarks for the site..01
Use the search engine...02
Go directly to the "Individuals" or "Business" "tabs"..04
Browse until you find what you want..05
Use some other method to find the information (please specify_____)...........06
Not Sure...07
Refused..08

DELETE 11. (19b.)

(IF Q10 (Q19a) IS CODE 02, AUTOCODE Q11a (Q20) as CODE 1 (yes) and ask Q11b (Q21))
11a. (20.)   Did you use the IRS.gov website search engine?

<u>S</u>

Yes..1
No..2
(DNR) Not Sure...3
(DNR) Refused...4

(ASK IF Q11a=CODE 1; ELSE SKIP TO NEXT QUESTION)
11a. (20.)   When you used the search engine on IRS.gov, was the result you needed within the top three results the search engine gave to you?

<u>S</u>

Yes..1
No..2
(DNR) Not Sure...3
(DNR) Refused...4

12. (23.)   Please rate your satisfaction with the IRS Web Site using a scale of 1 to 5, where 1 is very dissatisfied and 5 is very satisfied. (IF NECESSARY, REPEAT SCALE)

<u>S</u>

1, Very Dissatisfied......................................1
2...2
3...3
4...4
5, Very Satisfied (SKIP TO Q15 (Q25))........5
Not Sure (SKIP TO Q15 (Q25))....................6
Refused (SKIP TO Q15 (Q25)).....................7

13. (24a.) I will now read you a list of five possible changes to the <u>IRS Web site</u>. Please tell me which <u>one</u> of these changes you think would <u>most</u> improve the IRS Web site. (READ COMPLETE LIST) (NOTE: If respondent immediately says "nothing" then DO NOT READ LIST, and instead enter CODE 07. If says "I have no idea" DO NOT READ LIST and instead enter CODE 08).

<u>S</u>

ONE Making information easier to find...01
TWO Making information easier to understand...02
THREE Improving the Search Engine...03
FOUR Allowing you to perform simple tax calculations online........................04
FIVE Allowing you to file and pay your taxes online.......................................05

Or something else (Please Specify) _____............................06
(DO NOT READ)   Nothing/None of the above..07
(DO NOT READ)   Not Sure...08
(DO NOT READ)   Refused..09

14. (25.)Now I want to ask you some questions about **preparing and filing** your [business] income tax return. Who <u>prepared</u> your [business's] [2007/2008] tax return, was it…? (READ)

<u>S</u>

You...1
Someone else in your business...2
Tax professional (DNR: includes accountant, CPA, Enrolled Agent, and other tax professionals)..3
(DO NOT READ) A friend or relative outside the company..............................4
(DO NOT READ) Someone else..5
(DO NOT READ) Not Sure..6
(DO NOT READ) Refused 7

15. (29.) How did [IF Q14 (Q25)=CODE 1 READ "you"; IF Q14 (Q25)=CODE 3 READ "your tax professional"; ELSE READ "the person who prepared your taxes"] <u>file</u> your [==2007/2008==] [business] income tax return with the IRS? Was it…? (READ LIST)

<u>S</u>

Sent by <u>regular mail</u>...1
Sent <u>electronically</u> by computer with no paper copy mailed (e-file). 2
(DO NOT READ)   Not sure, filed by someone else...................3
(DO NOT READ)   Not sure...4
(DO NOT READ)   Refused..5

(SKIP TO Q18 (Q41) IF DUMMY=2)
16. (37.) How did you or your tax professional <u>file</u> your 2007 [business] income tax return with the IRS for the prior year? Was it…? (READ)

<u>S</u>

Sent by <u>regular mail</u>...1
Sent <u>electronically</u> by computer with no paper copy mailed (e-file). 2
(DO NOT READ)   Not Sure...3
(DO NOT READ)   Refused..4

17. (38) Did [IF Q14 (Q25)=CODE 1 READ "you"; IF Q14 (Q25)=CODE 3 READ "your tax professional"; ELSE READ "the person who prepared your taxes"] use tax preparation software to <u>prepare</u> your [2007/2008] [business] income tax return?

<u>S</u>

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

(IF S17 (S4B) =CODE 2 or CODE 3, AUTOPUNCH CODE 3 IN Q18 (Q41) AND SKIP TO Q20 (Q45), OTHERWISE ASK)

18. (41.)   Did you <u>owe money</u> or did you receive a <u>refund</u> on your [2007/2008] [business] taxes? (DO NOT READ). NOTE TO INTERVIEWER: If respondent says, "I got a refund but later found out I owed money" SAY: "When the return was originally filed".

<div align="right">

	S
Owed money	1
Received refund	2
Neither, even balance	3
Received refund, but applied it to estimated tax or other money owed	6
Not Sure	4
Refused	5

</div>

 (ASK IF CODE 1 IN Q18 (Q41); OTHERWISE SKIP TO Q20 (Q45))
19. (43.)   How did you <u>pay</u> the money owed? Did you pay by…? (READ)

		S
	Check	1
	Credit Card	2
	Electronic Payment	4
	Other	5
(DO NOT READ)	Not Sure	6
(DO NOT READ)	Refused	7

NOTE TO INTERVIEWER: IF ASKED ABOUT ELECTRONIC PAYMENT: Includes EFTPS, Electronic Federal Tax Payment System)

 (IF CODE 1 IN Q14 (Q25), AUTOPUNCH CODE 1 IN Q20 (Q45) AND SKIP TO Q21 (Q46); OTHERWISE ASK)
20. (45.)   How <u>involved</u> were you in preparing and filing your [2007/2008] [business] income taxes, were you…? (READ LIST)

		S
	Very involved	1
	Somewhat involved	2
	Not at all involved (SKIP TO Q23 (Q48))	3
(DO NOT READ)	Not Sure (SKIP TO Q23 (Q48))	4
(DO NOT READ)	Refused (SKIP TO Q23 (Q48))	5

21. (46.)Please rate your <u>satisfaction</u> with preparing and filing your [2007/2008] [business] income taxes using a scale of 1 to 5, where 1 is very dissatisfied and 5 is very satisfied.

		S
	1, Very Dissatisfied	1
	2	2
	3	3
	4	4
	5, Very Satisfied (SKIP TO Q23 (Q48))	5
(DO NOT READ)	Not Sure (SKIP TO Q23 (Q48))	6
(DO NOT READ)	Refused (SKIP TO Q23 (Q48))	7
(DO NOT READ)	Not applicable/Preparer did it (SKIP TO Q23 (Q48)) 8	

22. (47a.) I will now read you a list of three possible changes to the process of preparing and filing your [business] income taxes. Please tell me which <u>one</u> of these changes you think

would <u>most</u> improve this process. (READ COMPLETE LIST) (NOTE: If respondent immediately says "nothing" then DO NOT READ LIST, and instead enter CODE 07. If says "I have no idea" DO NOT READ LIST and instead enter CODE 08).

<u>S</u>

ONE Making forms and instructions easier to understand............................01
TWO Making it easier to complete the forms...02
THREE Providing a better explanation of tax changes from previous years. .03
Or something else (Please Specify) _____.......................04
(DO NOT READ)   Nothing/None of the above...07
(DO NOT READ)   Not Sure...08
(DO NOT READ)   Refused..09

(IF S17 (S4B) =CODE 2 or CODE 3, AUTOPUNCH CODE 2 IN Q23 (Q48) AND SKIP TO Q29 (Q59), OTHERWISE ASK)

23. (48.)   Now I have some questions for you about paying **estimated taxes**. Did you [or your business] pay estimated taxes for [2007/2008]? (DO NOT READ)

<u>S</u>

Yes...1
No (SKIP TO Q29 (Q59))..............................2
Not Sure (SKIP TO Q29 (Q59)).....................3
Refused (SKIP TO Q29 (Q59)).....................4

24. (49.)   Who calculated the amount due for your [2007/2008] estimated tax payments, was it…? (READ)

<u>S</u>

You...1
Someone else in your business..2
Tax professional (DNR: includes accountant, CPA, Enrolled Agent, and other tax professionals)..3
(DO NOT READ) A friend or relative outside the company...............................4
(DO NOT READ) Someone else...5
(DO NOT READ)   Not Sure..6
(DO NOT READ)   Refused...7

25. (50.)   How did you <u>pay</u> your estimated taxes, did you pay by…? (READ)

<u>S</u>

Check....................................1
Credit Card...........................2
DELETE.................................3
Electronic Payment...............4
Other.....................................5
(DO NOT READ)   Not Sure...............................6
(DO NOT READ)   Refused.................................7

NOTE TO INTERVIEWER: IF ASKED ABOUT ELECTRONIC PAYMENT: Includes EFTPS, Electronic Federal Tax Payment System)

(IF CODE 1 IN Q24 (Q49), AUTOPUNCH CODE 1 IN Q26 (Q52) AND SKIP TO Q27 (Q57); OTHERWISE ASK)

26. (52.)   How <u>involved</u> were you in paying your [2007/2008] <u>estimated</u> taxes, were you…?
          (READ)

		S
	Very involved..	1
	Somewhat involved.......................................	2
	Not at all involved (SKIP TO Q29 (Q59))......	3
(DO NOT READ)	Not Sure (SKIP TO Q29 (Q59))....................	4
(DO NOT READ)	Refused (SKIP TO Q29 (Q59))....................	5

27. (57.)   Please rate your satisfaction with paying your [2007/2008] **estimated** taxes using
          a scale of 1 to 5, where 1 is very dissatisfied and 5 is very satisfied.

		S
	1, Very Dissatisfied......................................	1
	2...	2
	3...	3
	4...	4
	5, Very Satisfied (SKIP TO Q29 (Q59))........	5
(DO NOT READ)	Not Sure (SKIP TO Q29 (Q59))....................	6
(DO NOT READ)	Refused (SKIP TO Q29 (Q59))....................	7

28. (58a.) I will now read you a list of four possible changes to the process of preparing and
          paying your <u>estimated</u> taxes. Please tell me which <u>one</u> of these changes you think would
          <u>most</u> improve this process. (READ ENTIRE LIST) (NOTE: If respondent immediately
          says "nothing" then DO NOT READ LIST, and instead enter CODE 07. If says "I have
          no idea" DO NOT READ LIST and instead enter CODE 08).

		S
	ONE Making forms and instructions easier to understand.............................	01
	TWO Making it easier to complete the forms..	02
	THREE Providing better explanations of tax changes from previous years....	03
	FOUR Providing more guidance on calculating the amount due....................	04
	Or something else (Please Specify) _____........................	05
(DO NOT READ)	Nothing/None of the above..	07
(DO NOT READ)	Not Sure..	08
(DO NOT READ)	Refused...	09

(IF CODE 5 IN S17 (S4B), AUTOPUNCH CODE 2 IN Q29 (Q59) AND SKIP TO Q30 (Q59a),
OTHERWISE ASK)
29. (59.) My next questions are about preparing and filing **employment taxes**. Did you or your
          company have any employees **INCLUDING** yourself in [2007/2008]?

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

(IF CODE 2 IN Q29 (Q59), AUTOPUNCH CODE 0 IN Q30 (Q59a) AND SKIP TO Q31 (Q60),
OTHERWISE ASK)
30. (59a.)   How many <u>regular salaried</u> employees **INCLUDING YOURSELF** did you or your
          company have in [2007/2008]? [IF UNSURE, SAY: Can you give me a rough estimate?]

(IF ASKS WHETHER TOTAL FOR YEAR OR CURRENT NUMBER, SAY: the total number on the payroll for the year)
(IF ASKS ABOUT PART-TIME OR SEASONAL EMPLOYEES, SAY: Include salaried part time and seasonal employees, but not contractors. In other words, anyone to whom you issued a W-2, but not a 1099.)

```
┌─────────────┐
│             │
│             │
└─────────────┘
```

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

(IF CODE 2 IN Q29 (Q59) AND CODE 4, CODE 5, OR CODE 6 in S17 (S4B) , AUTOPUNCH CODE 2 IN Q31 (Q60) AND SKIP TO Q39 (Q70c), OTHERWISE ASK)
31. (60.)   Does your business <u>pay employment </u>taxes? (DO NOT READ)

<div align="right">S</div>

    Yes...1
    No (SKIP TO Q39 (Q70c))...........................2
    Not Sure (SKIP TO Q39 (Q70c))..................3
    Refused (SKIP TO Q39 (Q70c))...................4

NOTE TO INTERVIEWER: If asked for clarification, say: "this is referring to Form 941 or 944 or your payroll taxes".
NOTE: If files Form 940, then enter CODE 1.

32. (61.)   Who prepared and filed your [2007/2008] <u>employment taxes</u>, was it…? (READ)

<div align="right">S</div>

    You..1
    Someone else in your business...............................2
    Tax professional (DNR: includes accountant, CPA, Enrolled Agent,
    and other tax professionals)....................................3
    A payroll service (DNR: like PAYCHEX/ third party firm)........4
    (DO NOT READ) A friend or relative outside the company................................5
    (DO NOT READ) Someone else (DNR: includes bookkeeper)..........................6
    (DO NOT READ)   Not Sure..7
    (DO NOT READ)   Refused...8

NOTE TO INTERVIEWER: If asked for clarification, say: "this is referring to Form 941 or 944 or your payroll taxes".

33. (62.)   How did [IF Q32 (Q61)=1 READ "you"; IF Q32 (Q61)=3 READ "your tax professional"; IF Q32 (Q61)=4 READ "your payroll service"; ELSE READ "the person who prepared your taxes"] <u>file</u> your <u>employment</u> taxes for [<u>2007/2008</u>]? (READ)

<div align="right">S</div>

    File all year by regular <u>mail</u>...1
    File all year <u>electronically </u>by computer (e-file).....................................2
    File part of the year by mail and part of the year <u>electronically</u> (e-file)…6
    (DO NOT READ)   Filed by telephone (Tele-file)..3
    (DO NOT READ)   Not Sure (SKIP TO Q35 (Q65))......................................4
    (DO NOT READ)   Refused (SKIP TO Q35 (Q65)) 5

NOTE TO INTERVIEWER: If asked if you mean file or pay, say: "file only, not pay".

(SKIP TO Q35 (Q65) IF DUMMY=2)

34. (62a.)   How did you, your tax professional, or your payroll service <u>file</u> your <u>2007</u>
        <u>employment</u> taxes for the prior year? Did you…? (READ)

                                                                                         S
                        File all year by regular <u>mail</u>..1
                        File all year <u>electronically</u> by computer (e-file)......................................2
                        File part of the year by mail and part of the year <u>electronically</u> (e-file)…6
        (DO NOT READ)   Filed by telephone (Tele-file)...3
        (DO NOT READ)   Not Sure...4
        (DO NOT READ)   Refused 5

    NOTE TO INTERVIEWER: If asked if you mean file or pay, say: "file only, not pay".

 (IF CODE 1 IN Q32 (Q61), AUTOPUNCH CODE 1 IN Q35 (Q65) AND SKIP TO Q36 (Q67);
OTHERWISE ASK)
35. (65.)   How <u>involved</u> were you in preparing, filing, and paying <u>employment</u> taxes, were
        you…? (READ)

                                                                                    S
                                        Very involved...1
                                        Somewhat involved....................................2
                                        Not at all involved.......................................3
                        (DO NOT READ)   Not Sure..4
                        (DO NOT READ)   Refused...5

36. (67.)   How did you <u>pay</u> your employment taxes, did you pay by…? (READ)

                                                                                    S
                                        Check....................................1
                                        Credit Card............................2
                                        DELETE................................3
                                        Electronic Payment...............4
                                        Other.....................................5
                        (DO NOT READ)   Not Sure...............................6
                        (DO NOT READ)   Refused................................7
NOTE TO INTERVIEWER: IF ASKED ABOUT ELECTRONIC PAYMENT: Includes EFTPS,
Electronic Federal Tax Payment System)

(SKIP TO Q39 (Q70c) IF CODES 3, 4, OR 5 IN Q35 (Q65); OTHERWISE, ASK)
37. (69.)   Please rate your satisfaction with preparing and filing your [2007/2008]
        employment taxes using a scale of 1 to 5, where 1 is very dissatisfied and 5 is very
        satisfied.

                                                                                    S
                                1, Very Dissatisfied.......................................1
                                2...2
                                3...3
                                4...4
                                5, Very Satisfied (SKIP TO Q39 (Q70c))……5
                                Not Sure (SKIP TO Q39 (Q70c))..................6
                                Refused (SKIP TO Q39 (Q70c)).................7

38. (70a.) I will now read you a list of four possible changes to the process of preparing, filing,
        and paying your <u>employment</u> taxes. Please tell me which <u>one</u> of these changes you
        think would <u>most</u> improve this process. (READ ENTIRE LIST) (NOTE: If respondent

immediately says "nothing" then DO NOT READ LIST, and instead enter CODE 07. If says "I have no idea" DO NOT READ LIST and instead enter CODE 08).

<u>S</u>

ONE Making forms and instructions easier to understand............................01
TWO Making it easier to complete the forms...02
THREE Providing better explanations of tax changes from previous years....03
FOUR Making payment easier...05
Or something else (Please Specify) _____......................04
(DO NOT READ)   Nothing/None of the above..07
(DO NOT READ)   Not Sure..08
(DO NOT READ)   Refused...09

(ASK IF (CODE 2 IN Q15 (Q29) AND CODE 1 IN Q16 (Q37)) OR (CODE 2 IN Q33 (Q62) AND CODE 1 IN Q34 (Q62a)); OTHERWISE, SKIP TO Q41 (Q70e))
Now I have a few questions for you about **e-filing and electronic payments**.

39. (70c.)   Earlier, you said that you <u>switched </u>from paper filing in 2008 to e-filing in 2009 your [IF CODE 2 IN Q15 (Q29) AND CODE 1 in Q16 (Q37) say "income taxes"; IF CODE 2 in Q33 (Q62) AND CODE 1 IN Q34 (Q62a) say "(and) your employment taxes"]. <u>Who</u> decided that you would switch to e-filing, was it…? (READ LIST)

<u>S</u>

You or someone in your business.................1
Your tax professional...................................2
(DO NOT READ)   Your payroll service.....................................3
(DO NOT READ)   Different people made separate decisions....4
(DO NOT READ)   Not Sure...5
(DO NOT READ)   Refused...6

40. (70d.)   What was the <u>primary reason </u>that [IF Q39 (Q70c)=CODE 1 READ "you"; IF Q39 (Q70c)=CODE 2 READ "your tax professional"; IF Q39 (Q70c)=CODE 3 READ "your payroll service"; ELSE READ "you or the person who made the decision"] <u>switched </u>to e-filing? (DO NOT READ) (PROBE ALL CODE 6 (OTHER) ANSWERS).

<u>S</u>

More Convenient/Easier...2
Faster refund..3
More efficient..5
E-filing was required...9
Other (Please Specify): _____.........6
Not Sure...7
Refused..8

(ASK IF CODE 1, 2, OR 5 IN Q19 (Q43), OR CODE 1, 2 OR 5 IN Q25 (Q50), OR CODE 1, 2, OR 5 IN Q36 (Q67); OTHERWISE, SKIP TO Q42 (Q71))

[READ ONLY IF SKIPPED Q39 (Q70c): Now I have a few questions for you about **e-filing and electronic payments**.]

41. (70e1.)   Earlier, you said that you <u>did not electronically pay </u>your [IF CODE 1, 2, OR 5 IN Q19 (Q43) say "income taxes"; IF CODE 1, 2 OR 5 IN Q25 (Q50) say "(and) estimated taxes"; IF CODE 1, 2, OR 5 IN Q36 (Q67) say "(and) employment taxes"]. <u>Why </u>did you choose not to pay electronically? (DO NOT READ) (IF RESPONDENT ASKS "Is it possible to file a paper return but pay electronically?" ANSWER: "Yes, it is possible to pay electronically even if you did

not file electronically". DO NOT SAY ANYTHING ELSE.) (IF NECESSARY SAY: "What do you mean by that?") (PROBE ALL CODE 10 (OTHER) ANSWERS).

	S
Don't trust security of electronic payments	01
Don't trust that electronic payments will arrive at IRS	02
Don't use/not familiar with a computer	03
Did not know about electronic payments	04
Was not able to pay electronically in my situation	05
It's the way I've always done it	06
I like to have a paper trail/ record of my payments	07
Easier not to pay electronically/Prefer the other way	08
Preparer did it for me	09
Other (Please Specify): _____	10
Not Sure	11
Refused	12
Not set up for it	13
<u>Did</u> electronically pay income taxes	14
<u>Did</u> electronically pay estimated taxes	15
<u>Did</u> electronically pay employment taxes	16

42. (71.)   My next questions are about any **notices** from the IRS. In 2009, did you RECEIVE a notice in the mail or any communication from the IRS **that dealt with returns you had previously filed**? (DO NOT READ)

	S
Yes	1
No	2
Not Sure	3
Refused (SKIP TO Q65 (Q93))	4

(ASK IF CODES 2 OR 3 IN Q42 (Q71); OTHERWISE SKIP TO Q45 (Q78))
43. (73.)   What about in **2008**? (DO NOT READ)

	S
Yes	1
No (SKIP TO Q65 (Q93))	2
Not Sure (SKIP TO Q65 (Q93))	3
Refused (SKIP TO Q65 (Q93))	4

(ASK ONLY IF CODE 1 IN Q42 (Q71) OR CODE 1 IN Q43 (Q73); OTHERWISE SKIP TO Q65 (Q93))

(MOVED)
44. (79b.)   Was the notice regarding your…? (READ LIST, ROTATE)

		S
	Income taxes	1
	Estimated taxes	2
	Employment taxes	3
(DO NOT READ OR ROTATE)	More than one type of taxes	4
(DO NOT READ OR ROTATE)	Other (Please Specify)_____	5
(DO NOT READ)	Not Sure	6
(DO NOT READ)	Refused	7

(IF CODE 1 OR CODE 2 IN Q44 (Q79b), DO NOT READ CODE 9 IN Q45 (Q78); IF CODE 3 IN Q44 (Q79b), DO NOT READ CODE 8 IN Q45 (Q78))

45. (78.)What was the reason for the notice? Was it…? (READ ENTIRE LIST, CHOOSE ALL THAT APPLY)

M

Penalty for late filing...01
Income that was not reported..02
Not paying the full amount due..03
Problems with deductions..04
Not making all required estimated tax payments....................08
Not making all required Federal Tax deposits (employment taxes).......09
Not filing a required form...10
Or something else (Please Specify): _____...............................05
(DO NOT READ)   Not Sure..06
(DO NOT READ)   Refused...07

(ASK IF CODE 2 IN Q45 (Q78); OTHERWISE SKIP TO Q47 (Q78b))
46. (78a.)   What was the type of unreported income? Was it…? (READ LIST)

S

Wages or salary...01
Dividend or interest income.....................................02
Capital gains..03
Retirement or pension (including Social Security)....................04
Rents or royalties..05
Business income...06
Farm income..07
Unemployment compensation...................................09
Contributions to or withdrawals from 401 (k) or IRAs...............12
Some other income (SPECIFY) _____....................08
(DO NOT READ) Not Sure..10
(DO NOT READ) Refused...11

(ASK IF CODES 4, 5, OR 6 IN S17 (S4B) AND CODE 4 IN Q45 (Q78); OTHERWISE SKIP TO Q48 (Q78c))
47. (78b.)   Was the problem with deductions with…? (READ LIST)

S

Schedule A, personal deductions or credits..............................1
Schedule C, business deductions and credits...........................2
Alternative Minimum Tax restrictions.......................................4
Some other deductions (SPECIFY) _____...............3
(DO NOT READ) Not Sure..5
(DO NOT READ) Refused...6

48. (78c.)   Did the notice say you owed money?

S

Yes...1

                              No...2
     (DO NOT READ)   Not Sure..3
     (DO NOT READ)   Refused..4

(ASK IF CODE 1 IN Q48 (Q78c); OTHERWISE SKIP TO Q51 (Q80)).
49. (79.)   Did the notice say you <u>owed money </u>due to…? (READ ENTIRE LIST, ROTATE,
      CHOOSE ALL THAT APPLY)

                                                                                             <u>M</u>
                              Incorrect deductions..1
                              Incorrect tax calculation...2
                              Underpaid estimated tax payment......................................3
                              Late filed or improperly filed federal tax deposit..................4
     (DO NOT ROTATE)   Other (Please Specify)_____...............5
     (DO NOT READ)   Not Sure..6
     (DO NOT READ)   Refused...7

50. (79a.)   Did you <u>owe money</u> because you or your tax professional made a <u>mistake </u>or did
      you owe money because you <u>did not have the money to pay </u>the IRS at the time that
      your taxes were due?

                                                                                             <u>S</u>
                              Made a mistake...1
                              Did not have the money to pay amount owed......................2
     (DO NOT ROTATE)   Other (Please Specify)_____...............5
     (DNR, DO NOT ROTATE) IRS Mistake_____.......................8
      (DO NOT READ)   Not Sure..6
     (DO NOT READ)   Refused...7

MOVED THE PLACEMENT OF THIS QUESTION TO HERE FROM AFTER Q55 (Q85)
(IF CODE 8 IN Q50 (Q79a), AUTOFILL Q56 (Q86) AS CODE 3 AND SKIP TO Q51 (Q80))
56. (86.)   <u>Who </u>made the <u>mistake </u>that led to the IRS issuing the notice, was it…? (READ)

                                                                                             <u>S</u>
                              You or someone in your company................1
                              Your tax professional...................................2
                              The IRS...3
     (DO NOT READ)   Other, specify _____...........................6
     (DO NOT READ)   Not Sure...4
     (DO NOT READ)   Refused...5

51. (80.)   Was the notice about an issue you <u>knew about</u> when you filed the return or made
      the payment or were you <u>surprised </u>to find out about the error?
                                                                                             <u>S</u>
                              Knew about issue..1
                              Surprised to find error.................................2
                              Not Sure..3
                              Refused...4

52. (81.)   Did you or your tax professional <u>contact </u>the IRS about the issue? (DO NOT
      READ until after answer) (IF ANSWER YES READ: Would that be… (READ ANSWER
      OPTIONS 1-4)

<u>S</u>
No...5
Yes, only you 1
Yes, only someone else in your firm (SKIP TO Q55 (Q85)). 2
Yes, only your tax professional (SKIP TO Q55 (Q85)).........3
Yes, both you and your tax professional.............................4
Not Sure (SKIP TO Q55 (Q85))...6
Refused (SKIP TO Q55 (Q85))...7

(IF Q52 (Q81)=5 ASK Q53 (Q81a); ELSE SKIP TO Q54 (Q82)
53. (81a.)   Why <u>didn't</u> you contact the IRS? Was it because…? (READ)

<u>S</u>
No response was needed...1
Or because someone else contacted the IRS for you.................2
(DNR) Not Sure...3
(DNR) Refused...4
(DNR) Tried, but did not get through...5

 (IF CODE 2, 3, 5, 6, OR 7 IN Q52 (Q81) SKIP TO Q55 (Q85); ELSE CONTINUE)
54. (82.)   <u>How </u>did you contact the IRS about the issue in your notice, did you use…?
     (READ) (ONLY READ QUESTION ONCE, DO NOT REPEAT BEFORE Q54_3 (Q82_3),
     etc)

		Yes	No	(DO NOT READ) Not Sure	(DO NOT READ) Refused
54_1 (82_1)	The telephone number <u>listed in the notice</u>	1	2	3	4
54_2 (82_2)	Mail correspondence	1	2	3	4
54_3 (82_3)	Another method (Please Specify)	1	2	3	4

_____

(ASK IF CODE 1 IN Q54_1 (Q82_1); OTHERWISE SKIP TO Q54b (Q84))
54a. (83.)   Were you able to <u>resolve </u>the issue in your notice when you called the <u>Toll-Free </u>
     Line <u>listed </u>in the notice? (DO NOT READ)
<u>S</u>
Yes...1
No...2
Not Sure...3
Refused...4

(ASK IF CODE 1 IN Q56_2 (Q82_2);OTHERWISE SKIP TO Q55 (Q85))
54b. (84.)   Were you able to <u>resolve</u> the issue in your notice when you used <u>mail </u>
     <u>correspondence</u>? (DO NOT READ)
<u>S</u>
Yes...1
No...2
Not Sure...3

Refused..4

55. (85.)   Was the issue in your notice…? (READ)

S

Resolved in your favor.................................1
Resolved but not in your favor......................2
Not resolved (SKIP TO Q58 (Q88))..............3
(DO NOT READ)   Resolved but unsure in whose favor.............7
(DO NOT READ)   Not Sure...4
(DO NOT READ)   Refused...5

57. (87.)   When the issue was resolved, did…? (READ)

S

You owe money to the IRS...........................1
The IRS owes money to you........................2
Or was no money owed...............................3
Not Sure...4
Refused...5

57a. (87a.)   Did you believe that this resolution was correct?

S

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

58. (88.)   Approximately how many hours did you spend trying to resolve the issue in the notice? (DO NOT READ)

```

```

ENTER NUMBER 0 to 9000; 0=Less than one hour; 9001= over 9000; 9998 = Not Sure; 9999= Refused

(ASK IF CODE 1 OR CODE 2 OR CODE 7 IN Q55 (Q85); OTHERWISE SKIP TO Q60 (Q88b))
59. (88a.)   Approximately how many months after you received the notice were you informed that the issue was resolved? (DO NOT READ)

```

```

ENTER NUMBER 0 to 9000; 0=Less than one month; 9001= over 9000; 9997 = Was not informed that issue was resolved; 9998 = Not Sure; 9999= Refused

60. (88b.)   Did you use a tax professional to help you resolve this issue? (DO NOT READ)

S

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

(IF CODE 1 in Q60 (Q88b), ASK Q61 (Q88c); ELSE SKIP TO Q62 (Q89))

61. (88c.)   Did you have to <u>pay </u>the <u>tax professional </u>for this help? (DO NOT READ)

<div align="right">

S

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

</div>

(IF CODE 1 OR CODE 4 IN Q52 (Q81), AUTOPUNCH CODE 1 IN Q62 (Q89) AND SKIP TO Q63 (Q91); OTHERWISE ASK)

62. (89.)   How <u>involved </u>were you in <u>resolving the issue </u>in the IRS notice, were you…?
        (READ)

<div align="right">

S

Very involved 1
Somewhat involved.....................................2
Not at all involved (SKIP TO Q65 (Q93))......3
(DO NOT READ)   Not Sure (SKIP TO Q65 (Q93))....................4
(DO NOT READ)   Refused (SKIP TO Q65 (Q93))....................5

</div>

63. (91.)   Please rate your satisfaction with resolving your notice using a scale of 1 to 5,
        where 1 is very dissatisfied and 5 is very satisfied.

<div align="right">

S

1, Very Dissatisfied.....................................1
2...2
3...3
4...4
5, Very Satisfied (SKIP TO Q65 (Q93))........5
(DO NOT READ)   Not Sure (SKIP TO Q65 (Q93))....................6
(DO NOT READ)   Refused (SKIP TO Q65 (Q93))....................7

</div>

64. (92a.) I will now read you a list of five possible changes to the process of <u>resolving IRS </u>
        <u>notices</u>. Please tell me which <u>one</u> of these changes you think would <u>most</u> improve this
        process. (READ ENTIRE LIST) (NOTE: If respondent immediately says "nothing" then
        DO NOT READ LIST, and instead enter CODE 07. If says "I have no idea" DO NOT
        READ LIST and instead enter CODE 08).

<div align="right">

S

ONE Issuing the notice more quickly..01
TWO Making the notice easier to understand...02
THREE Giving you more time to respond to the notice...........................03
FOUR Acknowledging receipt of the information you submit....................04
FIVE Processing the information you submit more quickly.......................05
Or something else (Please Specify) _____.................06
(DO NOT READ)   Nothing/None of the above...07
(DO NOT READ)   Not Sure...08
(DO NOT READ)   Refused...09

</div>

65. (93.)   Now I have a question for you about your **overall** tax experience. Take <u>all factors</u>
        we have just discussed into account, including:

        (SHOW TO EVERYONE): Keeping records;
        (SHOW ONLY IF CODE 1 IN Q4 (Q9A)): Using the IRS Web Site;
        (SHOW ONLY IF CODE 1 IN Q5 (Q9B)): Using the Toll-Free line;
        (SHOW TO EVERYONE): Preparing and filing your [business] income return;

(SHOW ONLY IF CODE 1 IN Q23 (Q48)): Paying estimated taxes;
(SHOW ONLY IF CODE 1 IN Q31 (Q60)): Preparing and filing employment taxes;
(SHOW ONLY IF ASKED Q45 (Q78)): Resolving issues in notices from the IRS.
How <u>satisfied</u> are you with your **OVERALL** tax experience for [2007/2008]? Please use
the scale from 1 to 5, where 1 is very dissatisfied and 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

IRS AUDIT EXPERIENCE

65b. (92b.)   Have any of your tax returns been audited in the past three years? [IF ASKED
        READ: This includes face to face audits and correspondence (mail) audits]

	S
Yes	1
No (SKIP TO Q87 (Q93a))	2
Not sure (SKIP TO Q87 (Q93a))	3
Refused (SKIP TO Q87 (Q93a))	4

65c. (92c.)   Did the audit involve your [INSERT FORM TYPE FROM S15 (S4B)] or a different
        return?

	S
Yes	1
No, different return	2
Not sure	3
Refused	4

[ASK IF CODE 2 IN Q65c (Q92c); OTHERWISE SKIP TO Q65e (Q92e)]
65d. (92d.)   What form type did the audit involve? Was it form…? (READ) (PROGRAMMER:
        DELETE FORM TYPE ALREADY INSERTED INTO Q71 (Q92c))

	S
1120 or 1120A for US Corporation	01
1120S for an S Corporation	02
1065 for a Partnership	03
1040 Schedule C for an Individual	04
1040 Schedule E for an Individual	05
1040 Schedule F for an Individual with farm income	06
Multiple Form types	07
Other, specify	08
Not sure	09
Refused	10

65e. (92e.)   Was the 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
Not sure...3
Refused 4

65f. (92f.)   When you originally prepared your return, how aware were you that the issue for which your return was later audited might be a problem? Did you…? (READ)
NOTE TO INTERVIEWER: If respondent says, "I did not know it was an issue", enter CODE 3

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

(ASK IF CODE 1 OR CODE 2 IN Q65f (Q92f); ELSE SKIP TO Q65h (Q92h))
65g. (92g.)   What actions did you take to try to resolve the issues that you knew or thought might trigger an audit before filing the return? Did you…? (READ) (MARK ALL THAT APPLY)

<u>M</u>
Provide additional explanations attached to return...............................1
Contact the IRS for guidance...3
Contact your tax professional for guidance...4
Other, specify_____...5
(DO NOT READ) Took no action...6
(DO NOT READ) Not sure..7
(DO NOT READ) Refused 8

65h. (92h.)   Who prepared the return that was audited? Was it…? (READ)

<u>S</u>
You...1
Someone else in your business..2
Tax professional (includes accountant, CPA, Enrolled Agent, and other tax professionals)...3
Someone else..5
(DO NOT READ) Not Sure...6
(DO NOT READ) Refused 7

65i. (92i.)   Who responded to the IRS during the audit? Was it…? (READ)
NOTE TO INTERVIEWER: If respondent says "me and someone else" or "me and my professional", enter CODE 1.

<u>S</u>
You...1

Someone else in your business...2
The tax professional who prepared the original return............3
A tax professional who did not prepare the original return......4
Some other representative..5
(DO NOT READ) Not Sure...6
(DO NOT READ) Refused 7

65j. (92j.)   What issues triggered the audit of your return? (READ) (MARK ALL THAT APPLY)

M

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

65k. (92k.)   Did the records you provided to the IRS prove that your original return was
        accurate as filed?

S

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

65l. (92l.)   Approximately how many hours did you spend getting your records together?

[   ] Hours

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

65m. (92m.)   Approximately how many months passed from the time you were notified that
        your return would be audited until the audit was completed? (IF RESPONDENT SAYS
        "Audit was not completed" ENTER 997)

[   ] Months (DELETE
            decimal place)

(RANGE=0 TO 999)
0=Less than one month
ENTER 996 IF 996 OR MORE
ENTER 997 IF AUDIT NOT COMPLETED
ENTER 998 IF NOT SURE
ENTER 999 IF REFUSED

(IF CODE 997 IN Q65m (Q92m) THEN SKIP TO Q65o (Q92o))
65n. (92n.)   What was the outcome of your audit? Did …? (READ LIST)

S

You owe money...1
You NOT owe money, and the return was accepted as filed...........2
You receive a refund..3
(DO NOT READ)   Audit not resolved......................................4
(DO NOT READ)   Not Sure...5
(DO NOT READ)   Refused..6

65o. (92o.)   Do you think that your audit experience will make you more careful about all items
        and entries on the tax returns that you will file in the future?

S

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

65p. (92p.)   Did your experience dealing with your audit teach you how to avoid problems that
        might trigger an audit in the future?

S

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

(ASK IF CODE 1 IN Q84 (Q92p); ELSE SKIP TO Q66 (Q93a_1))
65q. (92q.)   When you learned how to avoid problems that might trigger an audit, did you
        share this information with other people?

S

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

(ASK IF CODE 1 IN Q65q (Q92q); ELSE SKIP TO Q66 (Q93a_1))
65r. (92r.)   How many other people did you share this information with? (READ LIST)

S

Just 1..1
2 to 5 people 2
Or more than 5 people.....................3
(DO NOT READ)   Not sure..4
(DO NOT READ)   Refused...5

CONTACTS TO AVOID ISSUES

66. (93a_1.)   Thinking again about your <u>overall tax experience</u>, how many times did you contact the IRS or visit IRS.gov regarding your (2008/2007) tax return? [IF NECESSARY: Your best guess is fine"]

```
┌───────────┐
│           │
│           │
└───────────┘
```

ENTER NUMBER 0 to 99; 97= 97 or more; 98 = Not Sure; 99= Refused

(ASK IF Q66 (Q93a_1)=2 THROUGH 97; ELSE SKIP TO Q69 (Q93a))
67. (93a_2.)   Did you contact the IRS multiple times about the same issue? (DO NOT READ)

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

(ASK IF CODE 1 IN Q67 (Q93a_2); ELSE SKIP TO Q69 (Q93a))
68. (93a_3.)   When you contacted the IRS multiple times about the same issue, were you trying… (READ)

<u>S</u>
To get information or guidance before filing taxes..........1
Or trying to resolve an issue in a notice from the IRS….2
(DNR) Both...3
(DNR) Other (specify)..4
(DNR) Not sure..5
(DNR) Refused...6

(IF Q64a (Q93a_1)=0, AUTOCODE Q69 (Q93a)=2 AND SKIP TO Q71a (Q93d)
69. (93a.)   Did **any** <u>contacts</u> with the IRS - whether through the phone, mail, or the website - help you <u>avoid problems or errors</u>? (DO NOT READ)

<u>S</u>
Yes..1
No (SKIP TO Q71a (Q93d))..............2
Not sure (SKIP TO Q71a (Q93d))…..3
Refused (SKIP TO Q71a (Q93d))….4

70. (93b.)   <u>Which </u>method of contact **most** helped you <u>avoid problems </u>or errors? Would that be…?

<u>S</u>
An IRS phone line 1
Mail correspondence................................2
Or the IRS Website..................................3
(DO NOT READ)   Visiting an IRS site.....................................7
(DO NOT READ)   Other...8
(DO NOT READ)   Multiple methods.......................................4
(DO NOT READ)   Not sure 5
(DO NOT READ)   Refused 6

71. (93c.)   What type of contacts helped you avoid problems or errors? Was it contacts…?
        (READ)

<u>S</u>

To get information or guidance before filing taxes..........1
Or contacts to resolve an issue in a notice from the IRS 2
(DNR) Both...3
(DNR) Other (specify)...4
(DNR) Not sure...5
(DNR) Refused..6

71d. (93d.)   In the past two years, has <u>the IRS </u>ever given you incorrect information that directly or indirectly <u>led</u> to an IRS notice or audit? (DO NOT READ)

<u>S</u>

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

(ASK IF CODE 1 IN Q71d (Q93d); ELSE SKIP TO NEXT QUESTION)
71e. (93e.)   How many times has this happened? (IF NECESSARY CLARIFY: In the past two years, how many times has <u>the IRS</u> given you incorrect information that directly or indirectly <u>led</u> 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

71f. (93f.)   What was the most common type of incorrect information that the IRS gave to you? (DO NOT READ)

<u>S</u>

Payment history/payment information 01
Unreported income...02
Deductions..03
Payroll taxes/Employment taxes...04
Pension plan income...05
Stock/security sales basis...06
Other, specify _____...10

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

71g. (93g.)   How did you get this incorrect information from the IRS, was it ? (DO NOT READ)

<u>S</u>

On an IRS Toll-Free line 01
On the IRS website...02
In a letter from the IRS..03

At an IRS office...04
(DNR) Another phone line...05
Other, specify _____..10
    (DO NOT READ)   Not sure 11
    (DO NOT READ)   Refused 12

Phone Contact Questions
(ASK IF Q5 (Q9b) IS CODE 1; ELSE SKIP TO Q72 (Q93_1))
71h. (93h.)   Earlier you said that you contacted the IRS by telephone, did you contact the IRS for any of the following reasons. I will read a list and you can say yes or no to each one. How about…?

		Yes	No	(DO NOT READ) Not Sure	(DO NOT READ) Refused
71h_1 (93h_1)	Getting a form or publication	1	2	3	4
71h_2 (93h_2)	Getting help with tax preparation, including which form to file, record keeping, and how to get help with filing	1	2	3	4
71h_3 (93h_3)	Getting information about making payments	1	2	3	4
71h_4 (93h_4)	Getting information or assistance about resolving a notice or letter from the IRS	1	2	3	4
71h_5 (93h_5)	Obtaining prior year tax return information	1	2	3	4
71h_6 (93h_6)	Economic Recovery information about topics like the Make Work Pay and First Time Homebuyer's credits	1	2	3	4
71h_7 (93h_7)	Getting Refund Information	1	2	3	4
71h_8 (93h_8)	Obtaining Individual or Employer Tax ID	1	2	3	4
71h_9 (93h_9)	Getting answers to tax law questions, unrelated to a notice you received. This includes understanding deductions, estate taxes, etc	1	2	3	4
71h_10 (93h_10)	Other, specify_____	1	2	3	4

71i. (93i.)   Of the reasons just listed, which was the most recent reason that you contacted the IRS? (READ)

(PROGRAMMER; ONLY SHOW REASONS INDICATED AS CODE 1 IN PREVIOUS QUESTION)

	<u>S</u>
Getting a form or publication	01
Getting help with tax preparation	02
Getting information about making payments	03
Getting information or assistance about resolving a notice or letter from the IRS	04
Obtaining prior year tax return information	05
Economic Recovery information	06
Getting Refund Information	07
Obtaining Individual or Employer Tax ID	08
Getting answers to tax law questions, unrelated to a notice you received	09
Other, specify _____	10
(DO NOT READ) Not sure	11
(DO NOT READ) Refused	12

71j. (93j.)   Did you contact the IRS more than once to get help resolving this most recent issue, [INSERT RESPONSE FROM Q71i (Q93i)]? (DO NOT READ)

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

71k. (93k.)   After your most recent contact about this issue, was it…? (READ)

	<u>S</u>
Completely resolved	1
Partially resolved	2
Not at all resolved	2
(DNR) Still pending in process	2
(DNR) Not sure	3
(DNR) Refused	4

71l. (93l.)   What could <u>the IRS</u> have done differently in order to help you resolve your most recent issue [INSERT RESPONSE FROM Q71i (Q93i)] <u>most effectively</u>? (DO NOT READ)

	<u>S</u>
Should have given you the right answer the first time	01
Should have made information easier to understand	02
Should provide training for representatives to be better listeners	03
Should have representatives repeat what taxpayer said to make sure they understood	04
Should give representatives more authority to resolve issues	05
Should have provided me with more timely information	06
Should have made the information I needed available online	07
Should have followed up or responded promptly	08
Other, specify _____	10
(DO NOT READ) Nothing	11
(DO NOT READ) Not sure	12
(DO NOT READ) Refused	13

71m. (93m.)   What could you have done differently in order to help resolve your most recent issue [INSERT RESPONSE FROM Q71i (Q93i)] most effectively? (DO NOT READ)

<u>S</u>

Should have gathered all the information I needed before contacting IRS...........01
Should have kept better records or documentation 02
Should have read the letter or notice more carefully before contacting IRS.........03
Should have contacted IRS sooner after receiving the letter or notice 04
Should have used a different method to contact the IRS....................................05
Other, specify _____..10
    (DO NOT READ)   Nothing 11
    (DO NOT READ)   Not sure 12
    (DO NOT READ)   Refused 13

71n. (93n.)   How would you rate the overall effectiveness with which the IRS resolved your most recent reason for contacting the IRS. Was the issue resolution process…? (READ)

<u>S</u>

Not at all effective...1
Not very effective...2
Neutral...3
Somewhat effective......................................4
Very effective..5
(DNR) Not sure..6
(DNR) Refused..7

71o. (93o.)   How confident are you that the information and assistance you received from the IRS was complete and accurate? Are you…? (READ)

<u>S</u>

Not at all confident.......................................1
Not very confident.......................................2
Somewhat confident.....................................3
Very confident...4
(DNR) Not sure..6
(DNR) Refused..7

<u>E-Services</u>
READ: I will now read you a list of electronic services that are available to taxpayers through the IRS Web site, IRS.gov. For each service, I will ask if you are aware that this service exists and if you have used it.

72. (93_1.)   Have you heard of the IRS electronic "Where's My Refund?" service? (READ)

<u>S</u>

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

IF CODE 2, 3, OR 4 IN Q72 (Q93_1), AUTOMATICALLY ENTER CODE 2 FOR Q73 (Q93_2) AND SKIP TO Q74 (Q93_3).

73. (93_2.)   Have you ever used this service (if necessary, clarify: The service is "Where's My Refund")? (READ)

<u>S</u>

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

74. (93_3.)   Have you heard of the online Alternative Minimum Tax Assistant for Individuals?
        (READ)

S

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

IF CODE 2, 3, OR 4 IN Q74 (Q93_3), AUTOMATICALLY ENTER CODE 2 FOR Q75 (Q93_4)
AND SKIP TO Q76 (Q93_5).
75. (93_4.)   Have you used this service (if necessary, clarify: The service is the Alternative
        Minimum Tax Assistant)? (READ)

S

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

76. (93_5.)   Have you heard of the online Sales Tax Deduction Calculator? (READ)

S

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

IF CODE 2, 3, OR 4 IN Q76 (Q93_5), AUTOMATICALLY ENTER CODE 2 FOR Q77 (Q93_6)
AND SKIP TO Q78 (Q93_7).
77. (93_6.)   Have you used this service (if necessary, clarify: The service is the Sales Tax
        Deduction Calculator)? (READ)

S

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

78. (93_7.)   Have you heard of the online IRS Withholding Calculator? (READ)

S

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

IF CODE 2, 3, OR 4 IN Q78 (Q93_7), AUTOMATICALLY ENTER CODE 2 FOR Q79 (Q93_8)
AND SKIP TO 80 (Q93_9).
79. (93_8.)   Have you used this service (if necessary, clarify: The service is the IRS
        Withholding Calculator)? (READ)

S

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

80. (93_9.)   Have you heard of the electronic service that allows taxpayers to apply for an Employer Identification Number online? (READ)

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

IF CODE 2, 3, OR 4 IN Q80 (Q93_9), AUTOMATICALLY ENTER CODE 2 FOR Q81 (Q93_10) AND SKIP TO Q82 (Q103j).

81. (93_10.)   Have you used this service (if necessary, clarify: the service is applying for an EIN online)? (READ)

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

(PROGRAMMER: SHOW ON SINGLE SCREEN):
WE APPRECIATE YOUR PATIENCE. PLEASE REMEMBER THAT ALL ANSWERS ARE ANONYMOUS.

82. (103j.)   Now I will read you a series of statements about the IRS and paying taxes. As I read each one, please rate your level of agreement with it on a scale of 1 to 5 where 1 is strongly disagree and 5 is strongly agree. How much do you agree or disagree that … (READ LIST) (IF NECESSARY REPEAT: "Please rate your level of agreement on the scale of 1 to 5 where 1 is strongly disagree and 5 is strongly agree".) (READ IF NECESSARY: "We are just looking for your opinion")

NOTE TO INTERVIEWER: IF "NOT APPLICABLE" DO NOT PRESS FOR FURTHER ANSWER.

		Strongly Disagree				Strongly Agree	Not Sure	Refused	Not Applicable
82 (103j)	Preparing and filing a correct tax return takes too much time?	1	2	3	4	5	6	7	8
83 (103k)	A federal tax return is more complex than any other financial documents I deal with during the year?	1	2	3	4	5	6	7	8
84 (103l)	The instructions for completing tax forms are too complex to understand?	1	2	3	4	5	6	7	8

85 (103m)	Filing a complete tax return is complex because of the number of forms required?	1		2	3	4	5	6	7	8
86 (103n)	Calculating the correct tax is a complex process?	1		2	3	4	5	6	7	8
87 (103o)	**DELETE**	1		2	3	4	5	6	7	8

READ: Now I have some questions about compliance.

88. (103_1.)   Has anyone you know had their tax return <u>questioned or audited</u> by the IRS in the last year? (READ: Yes or no?)

<div align="right">

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

(IF CODE 1 IN Q88 (Q103_1), ASK Q89 (Q103_2); ELSE SKIP TO Q90 (Q103_3))
89. (103_2.)   Did hearing about what happened to that person make you <u>more careful</u> in preparing your own returns? (DO NOT READ)

<div align="right">

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

90. (103_3.)   Have you seen or read any news reports about the IRS <u>catching people who cheated</u> on their taxes? (DO NOT READ)

<div align="right">

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

(IF CODE 1 IN Q90 (Q103_3), ASK Q91 (Q103_4); ELSE SKIP TO Q94 (Q103_5))
91. (103_4.)   Do you think that such reports make taxpayers more likely to <u>accurately</u> report and pay the taxes they owe? (DO NOT READ)

<div align="right">

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

92. (103_4a) Recently, the U.S. Congress passed new laws about third party reporting on certain types of transactions. One law requires credit card companies to report business receipts from credit card transactions. Another law requires brokerage firms to report the original cost basis of stock purchases. Do you think these laws will …? (READ) (MULTIPLE

RESPONSE: ONLY ONE RESPONSE FROM FIRST 3 OPTIONS, PLUS OPTION 4 IF INDEPENDENTLY MENTIONED)

<u>M</u>

Lead people to more accurately report their income................................1
Lead people to find other ways to mis-state their income 2
Or make no difference..3
        (DNR) Add burden/waste time..4
        (DNR) Not Sure..5
        (DNR) Refused...6

92a. (103_4c) How will these new laws affect your ability to file a complete and accurate income tax return? Will they …? (READ) (MULTIPLE RESPONSE: ONLY ONE RESPONSE FROM FIRST 3 OPTIONS, PLUS OPTION 4 IF INDEPENDENTLY MENTIONED)

<u>M</u>

Make it easier to file a complete and accurate return..............................1
Make it harder...2
Or have no effect...3
        (DNR) Not Sure..4
        (DNR) Refused...5

93. (103_4b.) DELETE

<u>Tax Professional</u>
READ: These next questions are about tax professionals
IF CODE 1 OR 2 IN Q14 (Q25) ASK Q94 (Q103_5); ELSE SKIP TO Q96 (Q103_7).
94. (103_5.)   Why did you decide <u>NOT</u> to use a tax professional for your 2008 taxes? (DO NOT READ)

<u>S</u>

Too expensive/cost..01
No need/taxes were not complicated..02
Do not trust tax professional/more comfortable doing my own taxes.....03
Employee handles taxes/pay employee..04
It is the way I have always done it..05
(DO NOT READ)   Other, specify _____.................................06
(DNR) I am a tax professional..09
(DNR) I do use a tax professional..10
        (DO NOT READ)   Not sure..07
        (DO NOT READ)   Refused...08

95. (103_6.)   Have you ever in the past used a tax professional for filing your income taxes? (DO NOT READ)

<u>S</u>

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

IF CODE 3 in Q14 (Q25) ASK Q96 (Q103_7), ELSE SKIP TO Q108 (Q103_19).
READ: These next questions are about your tax professional.

96. (103_7.)   What type of tax professional do you use for filing your income taxes? Is it a…?
(READ LIST)

		S
CPA..		1
Enrolled Agent..		2
Tax attorney...		3
National tax preparation firm like H & R Block or Jackson-Hewitt..............		8
Another Tax professional..		4
(DO NOT READ)	Other..	5
(DO NOT READ)	Not sure..	6
(DO NOT READ)	Refused...	7

97. (103_8.)   In what calendar year did you start using <u>any</u> tax professional for filing your
income taxes?
       IF RESPONDENT ANSWERS "2009", ask did you use a professional for your 2008 taxes
       filed in 2009? If yes, enter 2009. If no, enter 2009.

       ⬜ Year

       (RANGE=1900 TO 2009)
       ENTER A NUMBER FROM 1900 TO 2009
       ENTER 9998 IF NOT SURE
       ENTER 9999 IF REFUSED

98. (103_9.)   In what calendar year did you start using your <u>current</u> tax professional for filing
your income taxes?
       IF RESPONDENT ANSWERS "2009", ask did you use a professional for your 2008 taxes
       filed in 2009? If yes, enter 2009. If no, enter 2009.

       ⬜ Year

       (RANGE=1900 TO 2009)
       ENTER A NUMBER FROM 1900 TO 2009
       ENTER 9998 IF NOT SURE
       ENTER 9999 IF REFUSED

99. (103_10.) What influenced your decision to use a tax professional? (DO NOT READ)

		S
Cost/cheaper to use professional than file myself................................		01
Time/taxes too time consuming..		02
Fear of making mistakes/getting audited...		03
Taxes too complicated...		04
Recommendation/advice from others..		05
Tax Planning..		09
(DO NOT READ)	Other, specify _____..............	06
(DO NOT READ)	Not sure..	07
(DO NOT READ)	Refused...	08

IF Q98 (Q103_9) IS GREATER THAN "2007", AND IF Q98 (Q103_9) IS GREATER THAN Q97
(103_8.) ASK Q100 (Q103_11); ELSE SKIP TO Q101 (Q103_12).

100. (103_11.)Why did you switch tax professionals in the past few years? (DO NOT READ)

<u>S</u>

Cost..01
Location...02
Too many mistakes/made a big mistake/incompetent..........................03
Taxes more complicated now..04
Recommendation/advice from others...05
New person provided more services..10
Other, specify _____...06
I did not switch 09
   (DO NOT READ) Not sure..07
   (DO NOT READ) Refused..08

101 (103_12.) Does your tax professional work alone or with others <u>in a firm</u>? (DO NOT READ)

<u>S</u>

Work alone..1
Work at a firm (DNR: includes owner of firm with employees).........2
Not sure...3
Refused...4

102. (103_13.)How often do you interact with your tax professional? 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) Once per month...............................6
(DO NOT READ) Not sure...4
(DO NOT READ) Refused..5

103. (103_14.)How does your tax professional <u>charge</u> you? Is it…(READ LIST)

<u>S</u>

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

104. (103_15.)Does your tax professional also help you with tax planning? (DO NOT READ)

<u>S</u>

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

105. (103_16.)Does your tax professional also advise you on business matters? (DO NOT READ)

<u>S</u>

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

106. (103_17.)If you received an IRS notice, would you rely on your tax professional to help you resolve the issue in the notice? (DO NOT READ)

<u>S</u>

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

107. (103_18.)If you were audited, would you rely on your tax professional to represent you during the audit? (DO NOT READ)

<u>S</u>

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

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

108. (103_19.) Would you describe yourself primarily as (READ ENTIRE LIST):

<u>S</u>

A business owner..1
A self-employed contractor...2
An employee of a company that you do not own.........................3
(DNR)   Other, (specify)...4
(DNR)   Not Sure..5
(DNR)   Refused...6

(ASK IF CODES 1, 2, OR 3 IN S17 (S4B) ; OTHERWISE SKIP TO Q112 (Q106))
109. (104.)   Which of the following best describes your company's <u>gross revenues</u> for [2007/2008]. You can stop me when I reach your category. Is it…? (READ)

<u>S</u>

Less than $50,000...............................1
$50,000 but less than $500,000...........2
$500,000 but less than $1 million 3
$1 million but less than $10 million……4
(DO NOT READ)   Over $10 million..................................5
(DO NOT READ)   Not Sure...6
(DO NOT READ)   Refused..7

(ASK IF CODES 6 OR 7 IN Q109 (Q104); ELSE SKIP TO Q111 (Q105)
110. (104a.)   Would you say that the gross revenues were above or below $50,000? (READ) (NOTE: If respondent answers "$50,000", enter CODE 2)

<u>S</u>

Below $50,000....................................1
Above $50,000...................................2
(DO NOT READ)   Not Sure...3
(DO NOT READ)   Refused..4

111. (105.)   What were your company's <u>total assets</u> in [2007/2008]? You can stop me when
        I reach your category. Were they…? (READ)

<u>S</u>

Less than $50,000...............................1
$50,000 but less than $500,000...........2
$500,000 but less than $1 million 3
$1 million but less than $10 million……4
(DO NOT READ)   Over $10 million..................................5
(DO NOT READ)   Not Sure...6
(DO NOT READ)   Refused..7

(ASK IF CODES 4, 5, OR 6 IN S17 (S4B); OTHERWISE SKIP TO Q115 (Q107a))
112. (106.)   What were your <u>gross receipts or rentals </u>reported on your 1040 for [2007/2008]?
        You can stop me when I reach your category. Were they…? (READ)

<u>S</u>

Less than $50,000..............................1
$50,000 but less than $500,000...........2
$500,000 but less than $1 million 3
$1 million but less than $10 million……4
(DO NOT READ)   Over $10 million..................................5
(DO NOT READ)   Not Sure...6
(DO NOT READ)   Refused..7

(ASK IF CODES 6 OR 7 IN Q112 (Q106); ELSE SKIP TO Q114 (Q107)
113. (106a.)   Would you say that the <u>gross receipts or rentals</u> were above or below $50,000?
        (READ) (NOTE: If respondent answers "$50,000", enter CODE 2)

<u>S</u>

Below $50,000...................................1
Above $50,000...................................2
(DO NOT READ)   Not Sure...3
(DO NOT READ)   Refused..4

(IF CODE 1 IN Q112 (Q106), AUTOFILL Q114(107) AS CODE 1 AND SKIP TO Q115 (Q107a))
114. (107.)   What was your net taxable income from all sources reported on your 1040 for
        [2007/2008]? You can stop me when I reach your category. Was it…? (READ)

<u>S</u>

Less than $50,000..............................1
$50,000 but less than $500,000...........2
$500,000 but less than $1 million 3
$1 million but less than $10 million……4
(DO NOT READ)   Over $10 million..................................5
(DO NOT READ)   Not Sure...6
(DO NOT READ)   Refused..7

(ASK IF CODE 4 IN S17 (S4B); OTHERWISE SKIP TO Q116 (Q107b))
115. (107a.)   Was the gross income on your 2008 Income Tax return …? (READ ENTIRE
        LIST)

<u>S</u>

Mostly from wages and salary earned working for someone else.......1

Mostly from operating your own business 2
About equal from wages and salary and from your own business 3
(DO NOT READ)   Not Sure...4
(DO NOT READ)   Refused...5

(ASK IF CODE 1, 3, or 4 IN S17 (S4B); OTHERWISE SKIP TO Q117 (Q110))
116. (107b.)   What is your main type of business? Is it …? (READ)

S

Retail sales...01
Wholesale sales and distribution 02
Food and beverage 03
Construction...04
Financial services 05
Real estate 06
Manufacturing..07
Healthcare 08
Other services 12
Something else, specify_____ 09
(DNR) Farming 13
(DO NOT READ)   Not Sure...10
(DO NOT READ)   Refused...11

(PROGRAMMER: SHOW ON SINGLE SCREEN):
We are at the last question and it is about illegal tax schemes. Thank you for your patience.

117. (110.)   Have you ever been approached by someone regarding ways to save money on your taxes that you thought were illegal? (DO NOT READ)

S

Yes...1
No..2
(DO NOT READ)   Not Sure......................................3
(DO NOT READ)   Refused......................................4

(ASK IF CODE 1 IN Q117 (Q110); OTHERWISE FINISH SURVEY)
118. (111.)   How did you learn whether they were legal or not? (DO NOT READ)

M

Asked/from practitioner...............................1
Checked IRS Web site...............................2
Other Internet research..............................3
Asked/from friends or business associates…4
From mass media.......................................5
Common sense..9
Other, specify: _____….6
Not sure...7
Refused...8

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 JUST your first name?

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!