

**SMALL BUSINESS AND SELF EMPLOYED (SBSE) SURVEY  
TAX PROFESSIONAL 2010—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]?

- Speaking (SKIP TO INTRO 3)..... S 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, 1120S, 1065, AND 1040 with Schedules C, E, **or** F.

- Speaking (SKIP TO INTRO 3)..... S 01
- New person comes to phone (SKIP TO INTRO 2)..... 02
- Not available/bad time (ARRANGE CALLBACK)..... 03
- Refused (Terminate and goes to special bucket of s1b refusals to be called again)..... 04

No such person (TALLY & TERMINATE).....06

Update phone number (UPDATE NUMBER AND GO TO S3 (S1C))  
07 .....

Update respondent name (UPDATE NAME AND GO TO S3 (S1C))  
08

Update company name (UPDATE COMPANY AND GO TO S3 (S1C))  
09

Tax professional does not file tax returns for or represent  
small businesses clients (TALLY & TERMINATE).....10

(TT2) 

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

UPDATE NAME: \_\_\_\_\_

UPDATE PHONE: \_\_\_\_\_

UPDATE COMPANY: \_\_\_\_\_

S3. (S1c.) Could you please transfer me to that person?

- S
- Speaking (SKIP TO INTRO 3) .....1
- New person comes to phone (SKIP TO INTRO 2).....2
- Not available/bad time (ARRANGE CALLBACK) .....3
- Unable to transfer (ARRANGE CALLBACK).....4

(TT3) 

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

**INTRO 2:** Hello, this is \_\_\_\_\_ with the national research firm of Pacific Market Research calling on behalf of the Internal Revenue Service

**INTRO 3:** We are conducting a study of TAX PROFESSIONALS for the IRS to gather opinions and attitudes about preparing and filing federal business taxes and representing taxpayers. Your answers will help the IRS reduce the burden on tax professionals in preparing small business taxes and help the IRS improve the service they provide to tax professionals and to taxpayers. We will not ask for any personal information, either yours or your clients'. Your responses will be combined with those of other tax professionals and will be reported only in statistical totals. No individual answers will be reported and survey responses will have no effect on individual tax accounts.

S4. (S1d.) Let me confirm, are you the person in your company who is most familiar with preparing federal income taxes for small businesses and self employed individuals, including those who file forms 1120, 1120S, 1065, and 1040 with schedules C, E, or F?

S

Yes, speaking (SKIP TO S7 (S2A)).....1

..... No,

that would be someone else (UPDATE NAME/NUMBER).....2

Firm does not file taxes or represent taxpayer (TALLY & TERMINATE)....3

Refused (TALLY & TERMINATE).....4

(TT4)

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

UPDATE NAME: \_\_\_\_\_

UPDATE PHONE: \_\_\_\_\_

S5. (S1e.) Could you please transfer me to that person?

S

New person comes to phone (SKIP TO INTRO 2).....1

Not available/bad time (ARRANGE CALLBACK) .....2

Unable to transfer (ARRANGE CALLBACK).....3

**TACK-UPS**

**(IF RESPONDENT IS STILL HESITANT ABOUT ANONYMITY)**

We are bound by law not to link the answers you give with any information that could be used to identify you. Neither the IRS nor anyone else will know who you are or what answers you personally provided. We do this so that you can be comfortable in telling us what you really think, not what you think the government wants to hear.

**(IF RESPONDENT EVIDENCES CONCERN ABOUT WHETHER THIS IS AN OFFICIAL IRS SURVEY)**

You may feel free to contact the IRS official contact for this survey. His name is Dorian Shawcross in the Small Business/Self-Employed Division of IRS. His phone number is (202) 283-2809.

**(IF ASKS HOW THEY WERE SELECTED)** You were randomly selected from a list of all tax professionals in the U.S. who prepare taxes or who represent taxpayers before the IRS. The IRS does not know which businesses we are contacting, and we are prohibited from ever disclosing your name or the name of your business to the IRS or to anyone else.

**(IF RESPONDENT ASKS FOR LEGAL AUTHORITY TO CONDUCT SUCH A SURVEY)**

This survey has been approved by the Office of Management & Budget. There is an OMB control number for this public information request. That number is 1545-1432.

**(IF RESPONDENT ASKS HOW LONG THE INTERVIEWER WILL TAKE)**

The interview will take about 25 minutes, on average, to complete.

**(IF RESPONDENT WANTS TO COMMENT ON THIS SURVEY)** If you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like that address? **[IF YES, READ]:**

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

**MOVE Q1 TO SCREENER**

READ: I want to remind you that any information you provide is strictly anonymity.

S6. (1.) What type of tax professional are you/[were you in 2009]? Are/[Were] you a...?

(READ LIST)

NOTE TO INTERVIEWER: If respondent gives two answers and one is CPA, code as the option other than CPA (e.g., tax attorney)

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

S7. (S2a.) Now I need to ask some questions to make sure you qualify for the survey. Approximately how many federal income tax returns did you prepare in 2010 for 2009 taxes? Please include returns for both businesses and individuals.

(INTERVIEWER: IF RESPONDENT ASKS WHETHER TO COUNT OTHER RETURNS PREPARED BY FIRM SAY: "JUST THOSE YOU YOURSELF PREPARED OR REVIEWED AND SIGNED")

Returns

(RANGE=0 TO 9999)  
 ENTER NUMBER FROM 0 to 9999  
 ENTER 9997 IF 9,997 OR HIGHER  
 ENTER 9998 IF NOT SURE  
 ENTER 9999 IF REFUSED

(PROGRAMMER: IF FEWER THAN 25 IN S7 (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 S7 (S2A); OTHERWISE SKIP TO S9 (S3))

S8. (S2b.) Would you say you prepared fewer than 25 tax year 2009 returns for both businesses and individuals, or did you prepare 25 or more returns? Your best guess is fine.

(IF RESPONDENT ASKS WHETHER TO COUNT OTHER RETURNS PREPARED BY FIRM SAY: "JUST THOSE YOU YOURSELF PREPARED OR REVIEWED AND SIGNED")

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

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

(TT6) 

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

S9. (S3.) To be sure you qualify for our survey, I need to check if 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 do not work for National tax preparation firms, 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

S10. (S2c.) The following types of tax forms are considered by the IRS to be small business forms: Forms 1120, 1120S, 1065, and Form 1040 with schedules C, E, **or** F. About what percentage of the (FILL IN NUMBER FROM S6 (S2A) IF CODES 0 TO 9997; OTHERWISE READ "total") tax returns you prepared for 2009 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: CONTINUE IF  
 (1) S2C=998 OR 999  
 (2) (S2A<400 OR s2A=9998 OR 9999) AND S2C>=50.  
 (3) (S2A>=400) AND S2C>=25.  
 OTHERWISE TALLY & TERMINATE)

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant percentage 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 S12 (S2E))

S11. (S2d.) Of the (FILL IN NUMBER FROM S6 (S2A) IF CODES 0 TO 9997; OTHERWISE READ "total") federal tax forms you prepared for 2009, would you say that fewer than 25% included one of these SB/SE tax forms, or was it 25 to 49%, or 50% or more? Your best guess is fine. (READ IF NECESSARY: FORMS 1120, 1120S, 1065, SCHEDULES C, E, **OR F**)

	<u>S</u>
Fewer than 25% (TALLY & TERMINATE) .....	1
25% TO 49% (IF S2A<400 OR S2A=9998 OR 9999 TALLY AND TERMINATE) 2	2
50% or more .....	3
Not sure (TALLY & TERMINATE) .....	4
Refused (TALLY & TERMINATE).....	5

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant percentage 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

S12. (S2e.) Approximately how many of the following four types of small business forms, all together, did you prepare for tax year 2009: forms 1120, 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 S12 (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 business 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 S12 (S2E); OTHERWISE SKIP TO S14 (S2g))

S13. (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, 1120S, or 1065.

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

BEFORE TERMINATE READ: "Unfortunately you do not qualify for this survey. We are looking for tax professionals who have a significant number of business 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

S14. (S2g.) Approximately what percentage of the (FILL IN NUMBER FROM S7 (S2A) IF CODES 50 TO 9997; OTHERWISE READ "total") tax returns you prepared for 2009 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 S43 (S2g); OTHERWISE IF S14 (s2g)<10% AUTOCODE S15 (s2h)=1, IF S14 (s2g)>=10%, AUTOCODE s2h=2 AND SKIP TO S16 (S2i))

S15. (S2h.) Would you say that fewer than 10% of the total federal income tax forms you prepared for your business and individual clients were Form 1040 with Schedule C?

	<u>S</u>
Fewer than 10%.....	1
10% or more .....	2
Not sure.....	3
Refused).....	4

S16. (S2i.) Approximately what percentage of the (FILL IN NUMBER FROM S2A IF CODES 50 TO 9997; OTHERWISE READ "total") tax returns you prepared for 2009 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 S16 (S2i); OTHERWISE ; OTHERWISE IF S16 (s2i)<5%  
 AUTOCODE S17 (s2j)=1, IF S16 (s2i)>=5%, AUTOCODE S16 (s2i)=2 AND SKIP TO Q1 (Q3))

S17. (S2j.) Would you say that fewer than 5% of the total federal income tax forms you prepared for your business and individual were Form 1040 with Schedule E?

	<u>S</u>
Fewer than 5% .....	1
5% or more .....	2
Not sure .....	3
Refused.....	4

**QUESTIONNAIRE**

**TACK-UPS**

**(IF AT ANY TIME DURING SURVEY RESPONDENT STARTS TALKING ABOUT SOMETHING THAT IS NOT DIRECTLY ASKED IN THE QUESTION, SAY:)**  
 At the end of the survey I will ask for your comments or suggestions. At that time I will be able to record your thoughts and opinions.

Throughout this survey, I will use the term "S-B-S-E clients" to refer to business clients who file Forms 1120, 1120S and 1065 as well as individuals who file Form 1040 with Schedules C, E or F.

**MOVED Q1 TO SCREENER**

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

NOTE: If respondent says "Very few" code as "1".

		(DO NOT READ)	(DO NOT READ)
<u>Yes</u>	<u>No</u>	<u>Not Sure</u>	<u>Refused</u>

1_1 (3_1)	Preparing and filing income tax returns	1	2	3	4
1_2 (3_2)	Estimated taxes	1	2	3	4
1_3 (3_3)	Employment taxes	1	2	3	4
1_4 (3_4)	Resolving post-filing issues, such as IRS notices	1	2	3	4
1_10 (3_10)	Resolving refund inquiries	1	2	3	4
1_5 (3_8)	Responding to correspondence or face to face audits of clients' returns	1	2	3	4
1_9 (3_9)	Dealing with outstanding balances	1	2	3	4
1_6 (3_6)	Tax planning	1	2	3	4
1_7 (3_7)	Advising on business matters	1	2	3	4

Obtaining Forms and General Tax Information

2. (4a.) Now I want to ask you some questions about getting help or guidance while you were preparing your SBSE clients' 2009 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

3. (5a.) Which one of the following non-IRS information sources did you most rely on for information and guidance on tax issues? Was it...? (READ)

(NOTE: IF RESPONDENT ASKS: "what is a paid tax service?" READ: "CCH is an example of a paid tax service.")

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

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

S

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

5. (5\_3.) (IF CODE 01 IN Q4 (Q5b) READ)

In addition to relying on the IRS Web site for general information and guidance...  
(ALL CONTINUE/READ)

Did you use the IRS Web site specifically regarding your SBSE clients' 2009 taxes. This includes downloading forms from IRS.gov and getting information. (IF NECESSARY READ: either before filing or to resolve post-filing issues)?

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

(ASK IF CODE 1 IN Q5 (Q5\_3); OTHERWISE SKIP TO Q7 (Q17))

6. (16.) Please rate your **overall** satisfaction with using the IRS Web site regarding your SBSE clients' 2009 taxes. 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

6a. Are you aware that you have a local point of contact at the IRS?

	<u>S</u>
Yes.....	1
No (skip to Q7).....	2
Not Sure (skip to Q7).....	3
Refused (skip to Q7).....	4

(ASK IF YES TO PREVIOUS QUESTION)

6b. Are you aware that you can find contact information for your IRS local contact on the IRS Web Site?

	<u>S</u>
Yes.....	1
No.....	2

Not Sure.....3  
 Refused.....4

Helping Clients with Record Keeping

6c. Now I have some questions about your clients' record keeping. Do you take any of the following actions to help improve your clients' tax related record keeping? You can say yes or no to each one. Do you...? (READ)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
6c_1	Educate clients on requirements	1	2	3	4
6c_2	Provide clear guidance on records needed to prepare return	1	2	3	4
6c_3	Prepare mock-up returns to show client potential tax impact of items they cannot document	1	2	3	4
6c_4	Contact clients throughout the year to remind them about record keeping needs	1	2	3	4
6c_5	Provide clients with tools (calendars, logs, journals, spreadsheets, etc) to make record keeping easier	1	2	3	4
6c_6	Provide checklists of documents needed	1	2	3	4
6c_7	Refuse to prepare return until all documents are provided	1	2	3	4
6c_8	Do anything else to help your clients with record keeping that I haven't mentioned? SPECIFY	1	2	3	4

S

(ASK IF NO CODE 1 ANSWERS FOR ENTIRE SERIES FOR Q6c, ELSE SKIP TO NEXT QUESTION)

6e. How often do you generally work with each client on record keeping? Is it...?(READ)

	<u>S</u>
Monthly.....	1
Quarterly.....	2
Annually.....	3
Every few years.....	4
(DO NOT READ)More often than monthly.....	5
(DO NOT READ)Less often than every few years....	6
(DO NOT READ)Other specify.....	7
(DO NOT READ) Not at all.....	8

(DO NOT READ) Not Sure.....9  
 (DO NOT READ) Refused.....10

Obtaining Client Account Information Pre-Filing

7. (17.) Now I have some questions about getting client account information. Before preparing your SBSE clients' 2009 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 Q9 (Q28)).....2  
 Not Sure (SKIP TO Q9 (Q28)).....3  
 Refused (SKIP TO Q19 (Q28)).....4  
 Tried, but did not get through (SKIP TO Q9 (Q28)).....5

8. (24.) Please rate your **overall** satisfaction with getting client account information from the IRS while preparing your SBSE clients' 2009 taxes. Please use a 1 to 5 scale, 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

9. (28.) Now I have some questions about **preparing and filing** income tax returns. How did you file your SBSE clients' 2009 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 Q15 (Q28); ELSE SKIP TO Q17 (37a))

10. (28a.) (IF Q9 (Q28)=CODE 3) READ: Thinking about the forms you filed 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 Q9 (Q28); OTHERWISE SKIP TO Q12 (Q42))

11. (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

12. (42.) Please rate your **overall** satisfaction with preparing and filing your clients' 2009 income tax returns. Please use 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.....5  
 (DO NOT READ) Not Sure.....6  
 (DO NOT READ) Refused.....7

Estimated Taxes

(ASK IF CODE 1 IN Q1\_2 (Q3\_2); OTHERWISE SKIP TO Q14 (Q50))

13. (44.) Earlier you mentioned that you also help clients file their estimated taxes. Please rate your **overall** satisfaction with handling your clients' estimated taxes for 2009, using the same 1 to 5 scale, 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  
 (DO NOT READ) Did not file any estimated taxes for clients.8

(ASK IF CODE 1 IN Q1\_3 (Q3\_3); OTHERWISE SKIP TO Q17 (Q55c))

14. (50.) My next questions are about **employment taxes**. How did you file your clients' 2009 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)

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
- (DO NOT READ) Did not file any employment taxes for clients (SKIP TO Q17 (Q55c))  
8

(ASK IF CODE 2, 3, 4 OR 5 IN Q14 (Q50); OTHERWISE SKIP TO Q16 (Q55))

15. (51a.) Over the past two years, did the number of employment tax forms you filed electronically...? (READ)

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

16. (55.) Please rate your **overall** satisfaction with handling your clients' employment taxes for 2009. Again, please use 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.....5
- (DO NOT READ) Not Sure.....6
- (DO NOT READ) Refused.....7

(ASK IF CODE 1 IN Q11 (Q37a) OR CODE 1 IN Q15 (Q51a); OTHERWISE, SKIP TO Q26 (Q56))

Now I have a question for you about **e-filing and electronic payments.**]

17. (55c.) Earlier, you said that in the past two years you increased the number of forms you e-filed for [IF CODE 1 IN Q11 (Q37a), read "income taxes"; IF CODE 1 in Q15 (Q51a) read "(and) employment taxes". In most cases, who decided that you would switch to e-filing, was it...? (READ LIST) (NOTE TO INTERVIEWER: If respondent says "It was mandated" or "The state required it", type in CODE 1 for Q17 (Q55c).)

- 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

Notices

Remember, the term SBSE clients refers to clients who file Forms 1120, 1120S and 1065 as well those who file Form 1040 with Schedules C, E, or F

18. (56.) Did you help your SBSE clients deal with any notices or communications received from the IRS in the past year? (IF NECESSARY READ: "This includes all clients, whether or not you prepared their original return.") (DO NOT READ)

- S
- Yes.....1
  - No (SKIP TO Q30 (Q78a)).....2
  - Not Sure (SKIP TO Q30 (Q78a) )....3
  - Refused (SKIP TO Q30 (Q78a)).....4

19. (56b.) Approximately what percentage of the SBSE clients whose returns you prepared, received a notice in the past year? [IF NECESSARY: "Your best guess is fine."] (DO NOT READ) (NOTE: IF ANSWER "less than 1%", TYPE IN 1)

S

Percent

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

20. (56a.) Did you help those clients with any of the following specific types of notices in the past year? I will read a list and you can say yes or no to each one. How about notices for...? (READ) Yes or no?

				(DO NOT READ)	(DO NOT READ)
		<u>Yes</u>	<u>No</u>	<u>Not Sure</u>	<u>Refused</u>
20_1. (56a_1)	Not filing a return	1	2	3	4
20_2 (56a_2)	Filing a return late	1	2	3	4
20_3 (56a_3)	Not paying the full amount owed when the return was filed	1	2	3	4
20_4 (56a_4)	Income that was not accurately reported	1	2	3	4
20_5 (56a_5)	Problems with deductions	1	2	3	4

(IF (Q20\_1 (Q56a\_1) AND Q20\_2 (Q56a\_2) AND Q20\_3 (Q56a\_3) AND Q20\_4 (Q56a\_4) AND Q20\_5 (Q56a\_5) AND Q20\_6 (Q56a\_6)) ALL EQUAL CODES 2, 3, OR 4 (IN OTHER WORDS, NOT AT LEAST TWO CODE 1 AMONG ALL SIX QUESTIONS Q20\_1 (Q56a\_1) to Q20\_6 (Q56a\_6)) THEN SKIP TO Q22 (Q69))

21. (56c.) Among the types of notices just listed, which was the most common type your clients received from the IRS in the past year? Was it notices for...? (READ)

(IF RESPONDENT ANSWERS “none” “don’t know” or “refused” CODES 6,7, or 8, SAY: “Are you sure that none of your clients received notices for any of these reasons? If RESPONDENT ANSWERS “yes, none received notices for these reasons”, then code as 6, IF ANSWERS “no, they have received notices for the listed reasons”, then ask “which reason was the most common)

	<u>S</u>
[ONLY SHOW IF Q20_1 (Q56a_1)=1] Not filing.....	5
[ONLY SHOW IF Q20_2 (Q56a_2)=1] Late filing.....	1
[ONLY SHOW IF Q20_3 (Q56a_3)=1] Not paying the full amount owed when the return was filed.....	2
[ONLY SHOW IF Q20_4 (Q56a_4)=1] Unreported income.....	3
[ONLY SHOW IF Q20_5 (Q56a_5)=1] Problems with deductions.....	4
(DO NOT READ) None.....	6
(DO NOT READ) Not sure.....	7
(DO NOT READ) Refused.....	8

**MOVED THIS QUESTION**

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

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

(IF CODE 2 IN Q9 (Q28), SKIP TO Q25 (Q70\_1).

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

23. (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 you thought 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

(IF 23 (Q56b\_1)=0, 998, OR 999 SKIP TO Q25 (Q70\_1))

24. (56b\_2.) In those cases where you submitted information attached to the original return, what type of information did you attach? (DO NOT READ)

	<u>M</u>
Notes or explanations.....	01
Worksheets.....	02
1099 statements.....	03
Schedules.....	04
Proof of deductions.....	05
Receipts.....	06
Cancelled Checks.....	07

Other (Please specify) \_\_\_\_\_ 11  
 (DNR) Nothing..... 12  
 (DNR) Not Sure..... 13  
 (DNR) Refused..... 14

25. (Q70\_1.) Thinking again about all of your client’s notices, approximately what percentage were resolved with your client owing money to the IRS? \_\_\_\_\_ (enter percent 0-100%, 998=Not Sure, 999=Ref)

IF MORE THAN ONE CODE 1 IN Q20\_1 (Q56a\_1) THROUGH Q20\_6 (Q56a\_6), ASK Q26 (Q71); OTHERWISE SKIP TO Q27 (Q73a)

26. (71.) Of all the types of notices you dealt with in the past year, which one of the following issues was the most difficult to resolve with the IRS? Was it notices about...? (READ LIST) (PROBE IF NECESSARY)

	<u>S</u>
[ONLY SHOW IF Q20_1 (Q56a_1)=1] <u>Not filing</u> .....	5
[ONLY SHOW IF Q20_2 (Q56a_2)=1] <u>Late filing</u> .....	1
[ONLY SHOW IF Q20_3 (Q56a_3)=1] <u>Not paying the full amount owed when the return was filed</u> .....	3
[ONLY SHOW IF Q20_4 (Q56a_4)=1] <u>Unreported income</u> .....	2
[ONLY SHOW IF Q20_5 (Q56a_5)=1] <u>Problems with deductions</u> .....	4
(DO NOT READ) <u>None of these</u> .....	7
(DO NOT READ) <u>Not Sure</u> .....	8
(DO NOT READ) <u>Refused</u> .....	9

(INTERVIEWER NOTE: READ QUICKLY. IF RESPONDENT OFFERS OTHER CHOICES FIRST, SUCH AS “PAYROLL TAXES” OR “ESTIMATED TAXES,” THEN ASK: IS THAT USUALLY DUE TO LATE FILING, INCOME THAT WAS UNREPORTED, MONEY YOUR CLIENT OWED TO THE IRS OR PROBLEMS WITH DEDUCTIONS.)

27. (73a.) Over the past year, approximately how many hours did you spend trying to resolve each client’s notice on average? Please give me the average number of hours for one client. [IF NECESSARY READ: “Your best guess is fine”]

Hours

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

28. (73b.) Over the past year, approximately how many months after each client received a notice were you or the client informed that the issue was resolved on average? Please give me the average number of months for one client. [IF NECESSARY READ: “Your best guess is fine”]

[NOTE TO INTERVIEWER: If respondent says never heard from IRS/client, code as 997]

Months

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

29. (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 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

30. (78a.) Now I would like to ask you some questions about SB/SE clients whom you represented after their returns have been filed, regardless of whether you prepared and filed their original tax return.

What percent of all of your SB/SE clients did you actively represent in post-filing matters over the past year?

(IF ASKED SAY: "This includes all clients, even those whose original returns you did not prepare")

(NOTE: If answers "less than 1%", ENTER 1)

(NOTE: If answers "100%" SAY: "Did you actively represent all of your SB/SE clients? IF YES: code as 100)

Percent

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

IF Q30 (Q78a)=0, ASK NEXT QUESTION; ELSE SKIP TO Q32 (Q78c)

I

31. (78b.) Just to confirm, you said that you did not actively represent any SB/SE clients in post-filing matters over the past year? Is this correct?

	<u>S</u>
Yes.....	1
No (ASK PREVIOUS QUESTION AGAIN).....	2
(DO NOT READ) Not Sure.....	3
(DO NOT READ) Refused.....	4

IF (Q31 (Q78b)=1, 3, or 4) OR IF (Q30 (Q78A)= 999) SKIP TO Q33 (Q76)

32. (78c.) Of these [PROGRAMMER ENTER PERCENTAGE FROM Q30 (Q78a) "\_\_\_\_% of your"; IF 998 or 999 SKIP ENTRY] SB/SE clients whom you actively represented in post-filing matters, what percent came to you even though you did not prepare and file their original return?

Percent

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

Overall Satisfaction

(SHOW ON SINGLE SCREEN)

OK, [PAUSE] now we want to ask you a big-picture question about your **OVERALL** experience of dealing with the IRS for your SBSE clients.

(NEW SCREEN)

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

- (SHOW TO EVERYONE): Obtaining forms and tax information,
- (SHOW IF CODE 1 IN Q7 (Q17)): Obtaining client account information pre-filing,
- (SHOW TO EVERYONE): Preparing and filing returns,
- (SHOW IF CODE 1 IN Q1\_2 (Q3\_2)): Handling estimated taxes,
- (SHOW IF CODE 1 IN Q1\_3 (Q3\_3)): Handling employment taxes,
- (SHOW IF CODE 1 IN Q18 (Q56)): Resolving issues in notices from the IRS,

How satisfied are you with your **OVERALL** experience with 2009 SBSE taxes on the same 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

34. (77c.) Did you help any of your SB/SE clients with an audit in the past year? [IF ASKED "what type of audit": READ: This includes face to face and correspondence (mail) audits]

(INTERVIEWER NOTE/IF NECESSARY READ: This includes clients whose returns you did not originally prepare"]

	<u>S</u>
Yes .....	1
No (SKIP TO Q48 (Q77)).....	2
Not sure (SKIP TO Q48 (Q77)).....	3
Refused (SKIP TO Q48 (Q77)).....	4

(ASK IF CODE 1 IN q34 (q77c); OTHERWISE SKIP TO Q48 (Q77))

35. (77d.) How many audits did you help with in the past year?  
[IF ASKED "what type of audit": READ: This includes face to face and correspondence (mail) audits]

Number

(RANGE=1 TO 997)  
 ENTER NUMBER FROM 0 to 997  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

(IF Q35 (Q77d)=1, all subsequent questions through Q47 (q77q) should be in singular (shown in parentheses after each question))

36. (77c1.) How many of these audits were for clients whose returns you had prepared?  
 (Was this one audit for a client whose return you had prepared? IF YES CODE AS 1; IF NO CODE AS 0)

Number

(RANGE=1 TO 997)  
 ENTER NUMBER FROM 0 to 997  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

**DELETE MOST OF AUDIT SECTION QUESTIONS Q37 (77d1)-Q44(77q)**

**POA FORMS**

36a. When filing your clients' 2009 taxes, did you file a form to request power of attorney authorization or taxpayer information authorization, Forms 2-8-4-8 or 8-8-2-1?

Yes.....1  
 No (SKIP TO Q48).....2  
 Not Sure (SKIP TO Q48).....3  
 Refused (SKIP TO Q48).....4

(ASK IF YES TO PREVIOUS QUESTION)

36b. How have you submitted these P-O-A (Power of Attorney) forms (Forms 2-8-4-8 or 8-8-2-1)? I will read a list and you can say yes or no to each one. Have you used...? (READ)

		<u>Yes</u>	<u>No</u>	<u>Not Sure</u>	<u>Refused</u>
				(DO NOT READ)	(DO NOT READ)
				READ)	
36b_1.	Fax	1	2	3	4
36b_2	e-service	1	2	3	4
36b_3	mail	1	2	3	4
36b_4	Handed to IRS employee	1	2	3	4
36b_5	Other, specify _____	1	2	3	4

36c Did you have any problems with any of the P-O-A forms you submitted for 2009 taxes?

Yes.....1  
 No (SKIP TO Q48).....2  
 Not Sure (SKIP TO Q48).....3  
 Refused (SKIP TO Q48).....4

36d. What types of problems did you have with the POA forms? Please list all the problems you encountered (DO NOT READ FOR PRE-TEST, POSSIBLY READ FOR ACTUAL SURVEY)?

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
36d_1.	Took IRS too long to process	1	2	3	4
36d_2	IRS employee couldn't see the POA	1	2	3	4
36d_3	Form was never processed or you had to re-submit form	1	2	3	4
36d_4	Issues with tax returns "check the box"	1	2	3	4
36d_6	Other, specify _____	1	2	3	4

36e. What was the impact of the problems you had? Did they lead to...? (READ)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
36e_1.	Lack of representation or ineffective representation	1	2	3	4
36e_2	Adverse IRS action	1	2	3	4
36e_3	Lengthy delays in processing of tax returns and any refunds	1	2	3	4
36e_4	Inadvertent disclosure of personal tax information	1	2	3	4
36e_5	Other, specify _____	1	2	3	4

(ASK IF CODE 1 in Q36c (had problems with POA) and used more than one method to submit in Q36b)

36f. For the POA forms you had problems with, how did you submit them? Did you use... (READ)?

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
36f_1.	Fax	1	2	3	4
36f_2	e-service	1	2	3	4
36f_3	mail	1	2	3	4
36f_4	Handed to IRS employee	1	2	3	4
36f_5	Other, specify _____	1	2	3	4

48. (77.) Now, thinking again about your overall experience with the IRS, did **any** contacts with the IRS - whether by phone, mail, or Internet - help you avoid problems or errors? (DO NOT READ)

- |  |          |
|--|----------|
|  | <u>S</u> |
| Yes.....                               | 1        |
| No (SKIP TO Q51 (79)).....             | 2        |
| (DNR) Not sure (SKIP TO Q51 (79))..... | 3        |
| (DNR) Refused (SKIP TO Q51 (79)).....  | 4        |

49. (77a) When problems or errors were avoided, did they apply to...? (READ LIST)

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

(IF Q5 (Q5\_3)=2 DO NOT SHOW/READ ANSWER 4)

50. (77b.) Which method of contact **most** helped you avoid problems or errors? Would that be...?

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

(ASK ALL)

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

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

(IF CODE 1 IN Q51 (Q79) ASK Q52 (Q80); ELSE SKIP TO 54 (82))

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

(Number) Times

(RANGE=0 TO 997)

ENTER NUMBER FROM 0 to 997  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

53. (81.) What was the most common type of incorrect information that the IRS gave to you or your clients? (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

### **New Practitioner Requirements**

53a. Are you aware of the new IRS requirements for all currently unenrolled tax professionals to register with the IRS?

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

53b. Are you aware of the new IRS requirements for tax professionals to take a return preparer competency test?

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

53c What methods should the IRS be using to ensure that all preparers are aware of the new requirements? (DO NOT READ)

The IRS Web site (IRS.gov).....	01
Through nationwide tax professional organizations..	02
Through local tax professional organizations.....	09
Through paid tax services.....	10
Mass media (TV, newspaper, radio, etc.).....	11
Other, specify _____.....	15
Not sure.....	12
Refused.....	13

(ONLY ASK IF REQUIRED TO REGISTER BASED ON Q1)

53d. Have you registered with the IRS?

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

(IF CODE 1 IN Q53c ASK Q53d)

53e. How satisfied are you with the ease of registering with the IRS?

	<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

53f. How should the IRS be made aware of return preparers who don't register and continue to prepare returns? (DO NOT READ) (OPEN END)

	<u>S</u>
Clients report.....	1
Other tax professionals report.....	2
(DO NOT READ) Do not think IRS should be made aware of those who do not register and still prepare returns.....	7
Not sure.....	8
Refused.....	9

**Partnership with IRS**

READ INTRO: "The IRS has been speaking of its partners as a first line of compliance in tax administration."

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

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

(IF CODE 1 in Q54 (Q82) SKIP TO 58 (Q86b))

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

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

56. (85.) What should the IRS do to become a better partner to tax professionals post-filing, when they are trying to resolve clients’ notices or other post-filing issues? (DO NOT READ, RECORD ALL THAT APPLY) ASK: “Anything else?”

	<u>M</u>
Provide one IRS contact person.....	01
Make it easier to resolve issues over email/Internet.....	02
Make it easier to get or discuss client information/POA (Power of Attorney)/Check the box .....	03
Shorten wait time on phone/Faster response on phone .....	04
Respond to correspondence/questions/inquiries more quickly .....	05
Better training/tax education of agents .....	06
Add more personnel/employees/agents .....	07
Send notices more quickly.....	08
Be more professional/less adversarial.....	09
Positive comment about current service/Continue specific service .....	10
Other, specify _____.....	11
(DO NOT READ) Not sure .....	12
(DO NOT READ) Refused .....	13

57. (84.) What should the IRS do to become a better partner to tax professionals pre-filing, when they are preparing to file clients’ returns? (DO NOT READ, RECORD ALL THAT APPLY) ASK: “Anything else?”

	<u>M</u>
Provide more information on website.....	01
Improve search function on website/Make it easier to find information on website.....	02
Make it easier to get or discuss client information/POA (Power of Attorney)/Check the box .....	03
Shorten wait time on phone/Faster response on phone .....	04
Respond to correspondence/questions/inquiries more quickly .....	05
Better training/tax education of IRS employees .....	06
Add more personnel/employees/agents .....	07
Provide information on tax law changes more quickly.....	08
Be more professional/less adversarial.....	09
Positive comment about current service/Continue specific service .....	10
Other, specify _____.....	11
(DO NOT READ) Not sure .....	12
(DO NOT READ) Refused .....	13

(ASK ALL)

58. (86b) I will now read you a list of IRS's services to help the tax professional community comply with tax laws. Please rate each item, using a scale of 1 to 5, where 1 is very poor and 5 is excellent. Please let me know if you have not had any experience with the service mentioned. How about...? (READ LIST, REPEAT SCALE AS NECESSARY)

		<u>Very</u> <u>Poor</u>				<u>Excellent</u>	<u>Not</u> <u>Used</u>	<u>Never</u> <u>Heard</u> <u>of</u>	<u>Refused</u>
		1	2	3	4	5	6	9	7
58_1 (86b1)	Keeping you informed about tax law changes	1	2	3	4	5	6	9	7
58_2 (86b2)	Providing adequate guidance using seminars, webinars, and phone forums.	1	2	3	4	5	6	9	7
58_3 (86b3)	Providing helpful information on the IRS.gov website.	1	2	3	4	5	6	9	7
58_4 (86b4)	Providing timely guidance through e-news subscriptions.	1	2	3	4	5	6	9	7
58_5 (86b5)	Providing a local point of contact within the IRS.	1	2	3	4	5	6	9	7
58_6 (86b6)	Providing information through tax services and professional organizations.	1	2	3	4	5	6	9	7
58_7 (86b7)	Providing timely guidance and services to help resolve post-filing issues efficiently.	1	2	3	4	5	6	9	7
58_8 (86b8)	Providing mechanisms for raising concerns about IRS policies and procedures	1	2	3	4	5	6	9	7

59 (86c) Now, using the same 5-point scale and taking **all those** factors into account, how effective a partner is the IRS in supporting tax professional efforts to increase compliance. (IF NECESSARY, REPEAT SCALE)

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

Internet and E-Services

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

60. (87.) Have you heard of the IRS's e-services program? (INTERVIEWER: IF RESPONDENT IS UNSURE WHAT E-SERVICES ARE, READ: "The IRS e-services program allows enrolled tax professionals to electronically submit disclosure authorization forms, electronically request taxpayer transcripts and electronically inquire about taxpayer account issues." IF NECESSARY ADD: "It is NOT the same as e-filing".)

	<u>S</u>
Yes.....	1
No (SKIP TO Q62 (Q92)).....	2
Not Sure (SKIP TO Q62 (Q92)).....	3
Refused (SKIP TO Q62 (Q92)).....	4

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

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

Webinar

**DELETE Q62 (Q92)**

**DELETE Q63 (Q93)**

**DELETE? 63a. Have you heard of IRS Live?**

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

63d. Have you heard of the IRS You Tube Channel?

	<u>S</u>
Yes.....	1
No (Skip to 63g).....	2
Not Sure (Skip to 63g).....	3
Refused (Skip to 63g).....	4

63e. Have you ever watched videos on the IRS You Tube Channel?

	<u>S</u>
Yes.....	1
No (Skip to 63g).....	2
Not Sure (Skip to 63g).....	3
Refused (Skip to 63g).....	4

(ASK IF YES TO PREVIOUS QUESTION Q63e)

63f How do the videos on the IRS You Tube channel compare to other communications the IRS produces? Are they...(READ)?

	<u>S</u>
Better.....	1
About the same.....	2
Worse.....	3
Not Sure.....	4
Refused.....	5

Now I have a few questions about your client base:

63g. What percentage of the 2009 returns you prepared were for clients who were wage earners [NOTE WITH DEFINITION]?

(percent)  
 (RANGE=0 TO 100)  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

63h. What percentage of the 2009 returns you prepared were for clients who were self-employed [NOTE WITH DEFINITION]?

(percent)  
 (RANGE=0 TO 100)  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

63i. What percentage of the 2009 returns you prepared were for clients who were filing a business return [NOTE WITH DEFINITION]?

(percent)  
 (RANGE=0 TO 100)  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

63j. Would you say the percentage of 2009 returns you prepared for wage earners [**SPECIFY FORMS**] increased or decreased from the percentage of 2008 returns?

	<u>S</u>
Increased.....	1
Decreased.....	2
(DNR) Stayed the same.....	3
Not sure.....	4
Refused.....	5

63k. What percentage was this [fill in based on previous question: increase/decrease]?

(percentage)

(RANGE=0 TO 100)  
 ENTER NUMBER FROM 0 to 100  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

63l. Would you say the percentage of 2009 returns you prepared for self-employed taxpayers increased or decreased from the percentage of 2008 returns?

- |                            |   |
|----------------------------|---|
|                            | S |
| Increased.....             | 1 |
| Decreased.....             | 2 |
| (DNR) Stayed the same..... | 3 |
| Not sure.....              | 4 |
| Refused.....               | 5 |

63m. What percentage was this [fill in based on previous question: increase/decrease]?

(percentage)

(RANGE=0 TO 100)  
 ENTER NUMBER FROM 0 to 100  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

63n. Would you say the percentage of 2009 returns you prepared for clients who were filing a business return [**SPECIFY FORMS**] increased or decreased from the percentage of 2008 returns?

- |                            |   |
|----------------------------|---|
|                            | S |
| Increased.....             | 1 |
| Decreased.....             | 2 |
| (DNR) Stayed the same..... | 3 |
| Not sure.....              | 4 |
| Refused.....               | 5 |

63o. What percentage was this [fill in based on previous question: increase/decrease]?

(percentage)

(RANGE=0 TO 100)  
 ENTER NUMBER FROM 0 to 100  
 ENTER 998 IF NOT SURE  
 ENTER 999 IF REFUSED

63p. Would you say the number of 2009 returns you prepared for clients overall increased or decreased from the number of 2008 returns?

- |                            |   |
|----------------------------|---|
|                            | S |
| Increased.....             | 1 |
| Decreased.....             | 2 |
| (DNR) Stayed the same..... | 3 |
| Not sure.....              | 4 |
| Refused.....               | 5 |

(ASK IF CODE 1 ("increased") IN Q63J, Q63L, Q63N, or Q63P; ELSE SKIP TO NEXT QUESTION)

63p1. What do you think caused the increase in [IF Q63J=1 "wage earners," IF Q63L=1 "self-employed"; IF Q63N=1 "business return filers"; IF Q63P=1 "overall clients"? (DO NOT READ) (OPEN END FOR PRE-TEST)

- M
- The economy.....1
- Increasing complexity of tax law.....2
- Something else? Specify \_\_\_\_\_.....4
- Not sure.....8
- Refused.....9

(ASK IF CODE 2 ("decreased") IN Q63J, Q63L, Q63N, or Q63P; ELSE SKIP TO NEXT QUESTION)

63p2. What do you think caused the decrease in [IF Q63J=1 "wage earners," IF Q63L=1 "self-employed"; IF Q63N=1 "business return filers"; IF Q63P=1 "overall clients"? (DO NOT READ) (OPEN END FOR PRE-TEST)

- M
- The economy.....1
- Availability e-filing.....3
- Availability tax preparation software.....4
- Something else? Specify \_\_\_\_\_.....4
- Not sure.....8
- Refused.....9

Now I have some broad questions about the future of your practice.

63q. What challenges do you anticipate in your practice in the next 5 years? (DO NOT READ) (OPEN END FOR PRE-TEST)

- M
- Something else? Specify \_\_\_\_\_.....7
- Not sure.....8
- Refused.....9

63r. What do you think will be the impact on your clients or on your business when the new national health insurance policy is implemented? (DO NOT READ) (OPEN END FOR PRE-TEST)

- M
- Something else? Specify \_\_\_\_\_.....7
- Not sure.....8
- Refused.....9

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

\_\_\_\_\_(VERBATIMS AND CODE)\_\_\_\_\_

\_\_\_\_\_

(SHOW ON SINGLE SCREEN):

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

65. (100.) How many years have you been a tax professional?

Years

(RANGE=1 TO 99)

ENTER A NUMBER FROM 1 TO 99  
 ENTER 1 IF LESS THAN 1 YEAR  
 ENTER 98 IF NOT SURE  
 ENTER 99 IF REFUSED

66. (101.) Do you currently work by yourself or with others in a firm? (DO NOT READ)

- |  |          |
|--|----------|
|  | <u>S</u> |
| Work by myself.....  | 1        |
| Work at a firm (DNR: includes owner of firm with employees)..... | 2        |
| Not sure.....  | 3        |
| Refused.....   | 4        |

(ASK IF CODE 2 IN Q66 (Q101); OTHERWISE SKIP TO Q68 (Q101a))

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

(NOTE: REFERS TO TAX PROFESSIONALS, NOT ADMINISTRATIVE SUPPORT)

Tax professionals

(RANGE=1 TO 999)

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

68. (101a.) Do you belong to any National organizations for tax professionals? (READ)

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

(IF CODE 2 in Q68(Q101a) SKIP TO Q70 (Q102b))

69. (102a.) Which National professional organizations do you belong to? (DO NOT READ AND RECORD MULTIPLE RESPONSES)

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

(NOTE: ONLY RECORD "NATIONAL" ORGANIZATIONS, DO NOT RECORD ANY "STATE" ORGANIZATIONS WHICH USUALLY INCLUDE A STATE NAME)

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

70. (102b.) Do you belong to any State organizations for tax professionals? (READ)  
 (IF NECESSARY READ: I do not need to know which organization)  
 (NOTE: IF RESPONDENTS ASK IF THIS INCLUDES STATE AFFILIATES OF NATIONAL ORGANIZATIONS, SAY :NO, IT DOES NOT INCLUE STATE AFFILIATES")

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

(IF CODE 1 IN Q70 (Q102b) ASK NEXT QUESTION; ELSE SKIP TO Q72 (Q102d))

71. (102c.) What is the extent of your involvement with your state tax professional organization? Do you...? (READ EACH ASKING) "Yes or no?" after each)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
71_1 (102c_1)	Attend meetings	1	2	3	4
71_2 (102c_2)	Stay current via newsletters or Website	1	2	3	4
71_3 (102c_3)	Attend seminars or conferences	1	2	3	4
71_4 (102c_4)	(READ ONLY IF NONE OF PRIOR THREE QUESTIONS ARE CODE 1 (yes)) Or are you a member only, with no other participation	1	2	3	4

(IF CODE 2 (no) IN Q68 AND Q70, SKIP TO q73)

72. (102d.) Do you receive periodic IRS key message updates through your professional organization, such as minutes from local Practitioner Liaison Meetings? (READ)

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

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

- |                                       |          |
|---------------------------------------|----------|
|                                       | <u>S</u> |
| Once or twice a year.....             | 1        |
| Three or four times a year.....       | 2        |
| More often than four times a year.... | 3        |
| (DO NOT READ) Not sure.....           | 4        |
| (DO NOT READ) Refused.....            | 5        |

74. (104.) How do you charge most of your clients? Do you charge...? (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.....      | 3        |
| (DO NOT READ) Not sure.....             | 4        |
| (DO NOT READ) Refused.....              | 5        |

75. (104a.) What is the size of the population where most of your clients live? Is it...? (READ LIST)

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

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!