

**2010 CUSTOMER BASE SMALL BUSINESS AND SELF EMPLOYED (SBSE) SURVEY—
CATI (n=2500)**

	<u>Quotas:</u>	
Form Type	Cell 01: Form 1120 (n=350).....	01
(From Sample)	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.)
(IF CELLS 1-2 USE THE TERM "BUSINESS"; IF CELL 3, USE THE TERM "PARTNERSHIP")

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]?

	<u>S</u>
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)?

	<u>S</u>
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/partnership] income taxes?

	<u>S</u>
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)?

	<u>S</u>
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/partnership] 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/partnership] income taxes.

- S
- 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 [business/partnership] INCOME TAXES. 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?

- S
- 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?

- S
- 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?

- S
- 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?

- | | |
|--|----------|
| | <u>S</u> |
| 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/partnership] income taxes. Are you that person?

- | | |
|--|----------|
| | <u>S</u> |
| 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?

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

(IF 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 2009. 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 tax professional?

	<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 2010 for INCOME EARNED IN 2009?

	<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 = 2009
 DUMMY 2 = 2008

NOTE: IF DUMMY = 2 THEN USE "2008" THROUGHOUT SURVEY INSTEAD OF "2009."

(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 you file a federal tax return in 2010?"

S16. (S4a.) You or your business filed Form [INSERT CORRECT FORM FROM SAMPLE] for your 2008 income taxes. Did you file the SAME form or a DIFFERENT one for your 2009 [business/partnership] 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-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 2009 taxes? Did you file form...? (READ ENTIRE LIST. PAUSE AFTER EACH ANSWER AND WAIT FOR A RESPONSE)

	<u>S</u>
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?

	<u>S</u>
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 2009 taxes?

	<u>S</u>
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 2008 income taxes.

S21. (S6.) In what year did [IF CODES 4, 5, OR 6 in S17 (S4B) READ "you"; IF CODES 1, 2, OR 3 IN S17 (S4B) READ "your business"] start filing 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 2008.

_____ (RECORD YEAR 1906 to 2010)
 Not sure.....9999

S22. (S7.) Is this your FIRST 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 2009 TAXES FOR ONE OF THE SIX ALLOWED FORMS, THEN ASK ABOUT 2008 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

1a. (Q1a.) Did you use a tax professional for help with your [2008/2009] [business/partnership] taxes?
 (IF ASKED what is a tax professional? READ: someone who prepares taxes for others, such as a CPA
 (IF ASKED which taxes, READ this includes income, estimated or employment taxes)

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

1. (1.) Now, I would like to ask you some questions about **keeping records** for your tax return. Who determined how to keep your [business'] [2008/2009] tax records, was it...? (READ LIST)

	<u>S</u>
You.....	1
Someone else [SKIP IF S17 (S4b)=5: in the business].....	2
A tax professional [SKIP IF S17 (S4b)=5: outside the business].....	3
(DO NOT READ) A friend or relative outside the business.....	4
(DO NOT READ) Someone else.....	5
(DO NOT READ) Not Sure.....	6
(DO NOT READ) Refused.....	7

(ASK IF CODE 1 in Q1a (Q1a); ELSE SKIP TO Q2)

1b. Does your tax professional help you with record keeping by taking any of the following actions. You can say yes or no to each one. Does your tax professional...? (READ)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
1b1	Educate you on tax requirements	1	2	3	4
1b2	Provide clear guidance on records needed to prepare return	1	2	3	4
1b3	Contact you throughout the year to remind you about record keeping needs	1	2	3	4
1b4	Provide you with tools, such as calendars, logs, journals, or spreadsheets to make record keeping easier	1	2	3	4
1b5	Provide checklists of documents needed	1	2	3	4
1b6	Demonstrate the potential tax impact of items that you cannot document, for example by preparing a preliminary tax return	1	2	3	4
1b7	Refuse to file return until all documents are provided	1	2	3	4
1b8	Do they do anything else to help you with record keeping that I haven't mentioned? SPECIFY	1	2	3	4

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

2. (2.) How involved were you in keeping records for your [business's] [2008/2009] taxes, were you very involved, somewhat involved, or not at all 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 satisfaction with keeping records for your [2008/2009] [business/partnership] 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

3a. If you had a question about rules for keeping records, would you get that information from... (READ)?

	<u>S</u>
An IRS source.....	1
Or A non-IRS.....	2
(DNR) Both sources equally.....	3
(DNR) Not sure.....	4
(DNR) Refused.....	5

3b. What IRS information source would you be most likely to use to get information about rules for keeping records (READ)?

	<u>S</u>
The IRS Web site (IRS.gov).....	1
An IRS telephone line.....	2
Email.....	3
Or another IRS source, specify _____.....	6
Not Sure.....	7
Refused.....	8

3c. What non-IRS information source would you be most likely to use (READ)?

	<u>S</u>
Your tax professional/preparer.....	1
Other financial websites.....	2
A friend or relative.....	3
Or another non-IRS source, specify _____.....	6
Not Sure.....	7
Refused.....	8

(ASK IF Q1a=CODE 1; ELSE SKIP NEXT TWO QUESTIONS)

3d. How confident are you in the advice that your tax professional gives you about rules for record keeping?

	<u>S</u>
Extremely confident.....	1
Somewhat confident.....	2
Not very confident.....	3
Not sure.....	4
Refused.....	5

(ASK IF Q3d=CODE 2 or 3; ELSE SKIP NEXT QUESTION)

3e. What sources do you rely on to double check what your tax professional tells you? (DO NOT READ)

	<u>M</u>
IRS.gov.....	01
IRS toll-free phone line.....	02
Other financial websites.....	03
Friend or relative.....	04
Other, SPECIFY _____.....	06
None.....	07
Not sure.....	08
Refused.....	09

3f. Now, if you had a question about correctly reporting income and allowable deductions, would you get that information from...(READ)?

	<u>S</u>
An IRS source.....	1
A non-IRS source.....	2
OR both sources equally.....	3
Not sure.....	4
Refused.....	5

3g. What IRS information source would you be most likely to use to get information about correctly reporting income and allowable deductions (READ)?

	<u>S</u>
The IRS Web site (IRS.gov).....	1
An IRS telephone line.....	2
Email.....	3
Or another IRS source, specify _____.....	6
Not Sure.....	7
Refused.....	8

3h. What non-IRS information source would you be most likely to use to get information about correctly reporting income and allowable deductions (READ)?

	<u>S</u>
Your tax professional/preparer.....	1
Other financial websites.....	2
A friend or relative.....	3
Or another non-IRS source, specify _____.....	6
Not Sure.....	7
Refused.....	8

(ASK IF Q1a=CODE 1; ELSE SKIP NEXT TWO QUESTIONS)

3i. How confident are you in the advice that your tax professional gives you about correctly reporting income and allowable deductions? (READ)

	<u>S</u>
Extremely confident.....	1
Somewhat confident.....	2
Not very confident.....	3
Not sure.....	4
Refused.....	5

(ASK IF Q3i=CODE 2 or 3; ELSE SKIP NEXT QUESTION)

3j. What sources do you rely on to double check what your tax professional tells you? (DO NOT READ)

	<u>M</u>
IRS.gov.....	01
IRS toll-free phone line.....	02
Other financial websites.....	03
Friend or relative.....	04
Other, SPECIFY _____.....	06
None.....	07
Not sure.....	08
Refused.....	09

4. (Q9a.) Did you ever visit the IRS Web Site for any reason regarding your [2008/2009] [business/partnership] 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 ever call an IRS Toll-Free phone line for any reason regarding your [2008/2009] [business/partnership] 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 [2008/2009] [business/partnership] 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 [2008/2009] [business/partnership] 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

7a. What is your preferred method for getting information from the IRS? (DO NOT READ)

	<u>S</u>
IRS.gov (website).....	1
Mailings.....	2
IRS phone line.....	3
IRS office.....	4
Other, specify _____.....	5
None.....	6
Not Sure.....	7
Refused.....	8

8. (10.) Did you contact the IRS specifically to get forms, instructions, information or guidance when you were preparing to file your [business's] [2008/2009] 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 were your reasons for visiting the IRS **Web site**? (DO NOT READ) (PROBE)?
 (IF SAYS "GET INFORMATION" Say: what type of information?)

	<u>M</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

(ASK IF CODE 01 IN Q9 (Q19); ELSE SKIP NEXT TWO QUESTIONS)

9b_1 (Q19b_1). When you visited IRS.gov to get forms or instructions, did you find what you needed?

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

(ASK IF NO TO Q9b_1 (Q19b_1); ELSE SKIP)

9c_1. (Q19c_1) What were the obstacles that prevented you from finding what you needed (IF NECESSARY READ: when you visited IRS.gov to get forms or instructions)? (DO NOT READ; RECORD VERBATIM IN PRE-TEST)

- M
-1
- Too much information (couldn't find relevant)..1
- Information too complicated to understand.....2
- Information too general for my situation.....3
- Needed interactive calculator.....4
- XXXXXX.....5
- XXXXXX.....6
- (DNR) Not Sure.....7
- (DNR) Refused.....8

(ASK IF CODE 02 IN Q9 (Q19); ELSE SKIP NEXT TWO QUESTIONS)

9b_2 (Q19b_2). When you visited IRS.gov to get information on which forms to file, did you find what you needed?

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

(ASK IF NO TO Q9b_2 (Q19b_2); ELSE SKIP)

9c_2. (Q19c_2) What were the obstacles that prevented you from finding what you needed (IF NECESSARY READ: when you visited IRS.gov to get information on which forms to file)? (DO NOT READ; RECORD VERBATIM IN PRE-TEST)

- M
-1
- Too much information (couldn't find relevant)..1
- Information too complicated to understand.....2
- Information too general for my situation.....3
- Needed interactive calculator.....4
- XXXXXX.....5
- XXXXXX.....6
- (DNR) Not Sure.....7
- (DNR) Refused.....8

REPEAT Q9b_3 FOR q19 (Q19)=CODE 03; THEN Q9c_3, THEN Q9b_4, THEN Q9c_4, etc. for all answer options to Q9 (Q19)

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

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

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

DELETE 12. (21.)

13. (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

14. (24a.) I will now read you a list of five possible changes to the IRS Web site. Please tell me which one of these changes you think would most 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

15. (25.) Now I want to ask you some questions about **preparing and filing** your [business/partnership] income tax return. Who prepared your [business's] [2008/2009] tax return, was it...? (READ)

	<u>S</u>
You.....	1
Someone else [SKIP IF S17 (S4B)=5: 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

15a. (Q26) Are you aware of new rules requiring tax professionals to register with the IRS?

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

(ASK IF Q15a=YES; ELSE SKIP)

15b. (Q27) What effect, if any, will the new registration requirement for tax professionals have on you (your business)? (DON'T READ) (Note: Change to yes/no after pretest)

	<u>M</u>
May prevent tax professional from making mistakes.....	1
Tax professional may raise prices.....	2
Tax professional may have conflict of interest.....	3
Will have no effect	4
RECORD OTHER ANSWERS VERBATIM FOR PRETEST	
Not Sure.....	5
Refused.....	6

16. (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"] file your **2008/2009** [business/partnership] 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	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)

17. (37.) How did you or your tax professional file your 2008 [business/partnership] 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	2
(DO NOT READ) Not Sure.....	3
(DO NOT READ) Refused.....	4

18. (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 prepare your [2008/2009] [business/partnership] 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)

19. (41.) Did you owe money or did you receive a refund on your [2008/2009] [business/partnership] 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".

	<u>S</u>
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

(ASK IF CODE 1 IN Q18 (Q41); OTHERWISE SKIP TO Q20 (Q45))

20. (43.) How did you pay the money owed? Did you pay by...? (READ)

	<u>S</u>
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)

21. (45.) How involved were you in preparing and filing your [2008/2009] [business/partnership] income taxes, were you...? (READ LIST)

	<u>S</u>
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

22. (46.) Please rate your satisfaction with preparing and filing your [2008/2009] [business/partnership] income taxes using 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 (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

23. (47a.) I will now read you a list of three possible changes to the process of preparing and filing your [business/partnership] income taxes. Please tell me which one of these changes you think would most 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).

- S
- 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)

24. (48.) Now I have some questions for you about paying **estimated taxes**. Did you [or your business] pay estimated taxes for [2008/2009]? (DO NOT READ)

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

25. (49.) Who calculated the amount due for your [2008/2009] estimated tax payments, was it...? (READ)

- S
- You.....1
- Someone else [SKIP IF S17 (S4B)=5: 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

26. (50.) How did you pay your estimated 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)

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

27. (52.) How involved were you in calculating and paying your [2008/2009] estimated taxes, were you...? (READ)

- | | |
|---------------|---|
| | <u>S</u> |
| | 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 |

28. (57.) Please rate your satisfaction with paying your [2008/2009] **estimated** taxes using 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 (SKIP TO Q29 (Q59)).....5 |
| (DO NOT READ) | Not Sure (SKIP TO Q29 (Q59)).....6 |
| (DO NOT READ) | Refused (SKIP TO Q29 (Q59)).....7 |

29. (58a.) I will now read you a list of four possible changes to the process of preparing and paying your estimated taxes. Please tell me which one of these changes you think would most 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 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)

30. (59.) My next questions are about preparing and filing **employment taxes**. Did you or your business have any employees **INCLUDING** yourself in [2008/2009]?

	<u>S</u>
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)

31. (59a.) How many regular salaried employees **INCLUDING YOURSELF** did you or your business have in [2008/2009]? [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)

32. (60.) Does your business pay employment taxes? (DO NOT READ)

	<u>S</u>
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 employers withholding payroll taxes, such as Forms 941 or 944".

NOTE: If files Form 940, then enter CODE 1.

33. (61.) Who prepared and filed your [2008/2009] employment taxes, was it...? (READ)

	<u>S</u>
You.....	1
Someone else [SKIP IF S17 (S4B)=5: 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".

34. (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"] file your employment taxes for [2008/2009]? (READ)

S

- File all year by regular mail.....1
- File all year electronically by computer (e-file).....2
- File part of the year by mail and part of the year electronically (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)

35. (62a.) How did you, your tax professional, or your payroll service file your 2008 employment taxes for the prior year? Did you...? (READ)

- S
- File all year by regular mail.....1
- File all year electronically by computer (e-file).....2
- File part of the year by mail and part of the year electronically (e-file)...6
- (DO NOT READ) Filed by telephone (Tele-file).....3
- (DO NOT READ) Not Sure.....4
- (DO NOT READ) Refused5

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)

36. (65.) How involved were you in preparing, filing, and paying employment 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

37. (67.) How did you pay 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)

38. (69.) Please rate your satisfaction with preparing and filing your [2008/2009] 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

39. (70a.) I will now read you a list of four possible changes to the process of preparing, filing, and paying your employment taxes. Please tell me which one of these changes you think would most 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 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**.

40. (70c.) Earlier, you said that you switched from paper filing in 2009 to e-filing in 2010 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”]. Who decided that you would switch to e-filing, was it...? (READ LIST)

- S
- You or someone [SKIP IF S17 (S4B)=5: in your business].....1
- Your tax professional2
- (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

41. (71.) My next questions are about any **notices** from the IRS. In 2010, 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))

42. (73.) What about in **2009?** (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)

43. (79b.) Was the notice regarding your...? (READ LIST, ROTATE)

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

(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))

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

	<u>M</u>
	Penalty for <u>late</u> 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))

45. (78a.) What was the type of unreported income? Was it...? (READ LIST)

	<u>S</u>
	Wages or salary.....01
	Dividend or interest income.....02
	Capital gains.....03
	Retirement or pension (including Social Security).....04
	Rents or royalties.....05
	Business income.....06
	Farm income.....07
	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))

46. (78b.) Was the problem with deductions with...? (READ LIST)

	<u>S</u>
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

47. (78c.) Did the notice say you owed money?

	<u>S</u>
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)).

48. (79.) Did the notice say you owed money 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

49. (79a.) Did you owe money because you or your tax professional made a mistake or did you owe money because you did not have the money to pay 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

(IF CODE 8 IN Q50 (Q79a), AUTOFILL Q56 (Q86) AS CODE 3 AND SKIP TO Q51 (Q80))

50. (86.) Who made the mistake that led to the IRS issuing the notice, was it...? (READ)

	<u>S</u>
You or someone [SKIP IF S17 (S4B)=5: in your business].....	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 knew about when you filed the return or made the payment or were you surprised to find out about the error?

S

Knew about issue.....1
 Surprised to find error.....2
 Not Sure.....3
 Refused.....4

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

S

No.....5
 Yes, only you1
 Yes, only someone else [SKIP IF S17 (S4B)=5: in your business] (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 didn't you contact the IRS? Was it because...? (READ)

S

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.) How 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)

		<u>Yes</u>	<u>No</u>	(DO NOT READ) <u>Not Sure</u>	(DO NOT READ) <u>Refused</u>
54_1 (82_1)	The telephone number listed in the notice	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))

55. (83.) Were you able to resolve the issue in your notice when you called the Toll-Free Line listed 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))

56. (84.) Were you able to resolve the issue in your notice when you used mail correspondence? (DO NOT READ)

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

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

- | | |
|---|----------|
| | <u>S</u> |
| Resolved <u>in your favor</u> | 1 |
| Resolved but <u>not</u> in your favor..... | 2 |
| <u>Not</u> 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 |

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

- | | |
|--------------------------------|----------|
| | <u>S</u> |
| 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 |

59. (87a.) Did you believe that this resolution was correct?

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

60. (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))

61. (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

62. (88b.) Did you use a tax professional to help you resolve this issue? (DO NOT READ)

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

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

63. (88c.) Did you have to pay the tax professional for this help? (DO NOT READ)

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

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

64. (89.) How involved were you in resolving the issue in the IRS notice, were you...? (READ)

- | | |
|---|----------|
| | <u>S</u> |
| 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 |

65. (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.

- | | |
|---|----------|
| | <u>S</u> |
| 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 |

66. (92a.) I will now read you a list of five possible changes to the process of resolving IRS notices. Please tell me which one of these changes you think would most 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 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

67. (93.) Now I have a question for you about your **overall** tax experience. Take all factors 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/partnership] 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 satisfied are you with your **OVERALL** tax experience for [2008/2009]? Please use the scale from 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 |

IRS AUDIT EXPERIENCE

68. (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]

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

69. Are you aware that videos about the IRS audit process are available on IRS.gov?

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

(ASK If yes to q69; ELSE SKIP)

70. Have you watched any videos about audits on IRS.gov?

- | | |
|---------------|---|
| Yes | 1 |
| No | 2 |
| Not sure..... | 3 |

Refused.....4

71. If you were audited, would you watch an IRS video about the audit process?

Yes1
 No2
 Not sure.....3
 Refused.....4

(Deleted Q92c through q92r.)

CONTACTS TO AVOID ISSUES

86. (93a_1.) Thinking again about your overall tax experience, how many times did you contact the IRS or visit IRS.gov regarding your (2009/2008) 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))

87. (93a_2.) Did you contact the IRS multiple times about the same issue? (DO NOT READ)

S

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

(ASK IF CODE 1 IN Q67 (Q93a_2); ELSE SKIP TO Q69 (Q93a))

88. (93a_3.) When you contacted the IRS multiple times about the same issue, were you trying... (READ)

S

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))

89. (93a.) Did any contacts with the IRS - whether through the phone, mail, or the website - help you avoid problems or errors? (DO NOT READ)

S

Yes.....1
 No (SKIP TO Q71a (Q93d)).....2
 Not sure (SKIP TO Q71a (Q93d))....3
 Refused (SKIP TO Q71a (Q93d))....4

90. (93b.) Which method of contact **most** helped you avoid problems or errors? Would that be...?

	<u>S</u>
	An IRS phone line1
	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 sure5
(DO NOT READ)	Refused6

91. (93d.) In the past two years, has the IRS ever given you incorrect information 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

(ASK IF CODE 1 IN Q71d (Q93d); ELSE SKIP TO Q82 (Q103j))

92. (93e.) How many times has this happened? (IF NECESSARY CLARIFY: In the past two years, how many times has the IRS given you incorrect information 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

93. (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

94. (93g.) How did you get this incorrect information from the IRS, was it ? (DO NOT READ)

S

On an IRS Toll-Free line01
 On the IRS website.....02
 In a letter from the IRS.....03
 At an IRS office.....04
 (DNR) Another phone line.....05
 Other, specify10
 (DO NOT READ) Not sure11
 (DO NOT READ) Refused12

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

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.

		<u>Strongly Disagree</u>				<u>Strongly Agree</u>	<u>Not Sure</u>	<u>Refused</u>	<u>Not Applicable</u>
95 (103j)	Preparing and filing a correct tax return takes too much time?	1	2	3	4	5	6	7	8
96 (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
97 (103l)	The instructions for completing tax forms are too complex to understand?	1	2	3	4	5	6	7	8
98 (103m)	Filing a complete tax return is complex because of the number of forms required?	1	2	3	4	5	6	7	8
99 (103n)	Calculating the correct tax is a complex process?	1	2	3	4	5	6	7	8

READ: Now I have some questions about compliance.

(IF CODE 1 IN Q65b (Q92b), SKIP TO Q90 (Q103_3))

100. (103_1.) Has anyone you know had their tax return questioned or audited by the IRS in the last year? (READ: Yes or no?)

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

(IF CODE 1 IN Q88 (Q103_1), ASK Q89 (Q103_2); ELSE SKIP TO Q90 (Q103_3))

101. (103_2.) Did hearing about what happened to that person make you more careful in preparing your own returns? (DO NOT READ)

- S
- Yes.....1
- No2
- Not Sure.....3
- Refused.....4

102. (103_3.) Have you seen or read any news reports about the IRS catching people who cheated on their taxes? (DO NOT READ)

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

(IF CODE 1 IN Q90 (Q103_3), ASK Q91 (Q103_4); ELSE SKIP TO Q94 (Q103_5))

103. (103_4.) Do you think that such reports make taxpayers more likely to accurately report and pay the taxes they owe? (DO NOT READ)

- S
- Yes.....1
- No2
- Not Sure.....3
- Refused.....4

104. (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)

- M
- Lead people to more accurately report their income.....1
- Lead people to find other ways to mis-state their income2
- Or make no difference.....3
- (DNR) Add burden/waste time.....4
- (DNR) Not Sure.....5
- (DNR) Refused.....6

105. (103_4c) How will these new laws affect your own ability to file a complete and accurate income tax return? Will they ...? (READ)

- S
- 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

Tax Professional

READ: These next questions are about your tax professional

IF CODE 1 OR 2 IN Q14 (Q25) ASK Q94 (Q103_5); ELSE SKIP TO Q96 (Q103_7).

106. (103_5.) Why did you decide NOT to use a tax professional for your 2009 taxes? (DO NOT READ)

- S
- 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
- I use tax software/computer program.....11
- (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

107. (103_6.) Have you ever in the past used a tax professional for filing your income taxes? (DO NOT READ)

- S
- Yes.....1
- No2
- 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.

108. (103_7.) What type of tax professional do you use for filing your [business/partnership] 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

109. (103_8a.) How many years have you been using any tax professional for filing your [business/partnership] income taxes? Your best guess is fine.

Number of Years

(RANGE=0 TO 97)
 ENTER A NUMBER FROM 0 TO 97
 ENTER 98 IF NOT SURE
 ENTER 99 IF REFUSED

110. (103_9a.)How many years have you been using your current tax professional for your [business/partnership] income taxes?

Number of Years

(RANGE=0 TO 97)
 ENTER A NUMBER FROM 0 TO 97
 ENTER 98 IF NOT SURE
 ENTER 99 IF REFUSED

111. (103_10.)What influenced your decision to use a tax professional? (DO NOT READ)

- | | |
|--|----------|
| | <u>S</u> |
| 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 Q98a (Q103_9a) IS LESS THAN "4", AND IF Q98a (Q103_9a) IS LESS THAN Q97a (103_8a) ASK Q100 (Q103_11); ELSE SKIP TO Q101 (Q103_12).

112. (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 |
| Previous tax professional retired or passed away..... | 11 |
| (DO NOT READ) Not sure..... | 07 |
| (DO NOT READ) Refused..... | 08 |

113 (103_12.) Does your tax professional work alone or with others in a firm? (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 |

114. (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 |

115. (103_14.)How does your tax professional charge 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 |

116. (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 |

117. (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 |

118. (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 |

119. (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 confidential.

120. (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))

121. (104.) Which of the following best describes your company's gross revenues for [2008/2009]. 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))

122. (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 |

123. (105.) What were your company's total assets in [2008/2009]? 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))

124 (106.) What were your gross receipts or rentals reported on your 1040 for [2008/2009]? 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 million3
- \$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))

125. (106a.) Would you say that the gross receipts or rentals were above or below \$50,000?
 (READ) (NOTE: If respondent answers "\$50,000", enter CODE 2)

- S
- 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))

126. (107.) What was your net taxable income from all sources reported on your 1040 for
 [2008/2009]? You can stop me when I reach your category. Was it...? (READ)

- S
- Less than \$50,000.....1
- \$50,000 but less than \$500,000.....2
- \$500,000 but less than \$1 million3
- \$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))

127. (107a.) Was the gross income on your 2009 Income Tax return ...? (READ ENTIRE LIST)

- S
- Mostly from wages and salary earned working for someone else.....1
- Mostly from operating your own business2
- About equal from wages and salary and from your own business3
- (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))

128. (107b.) What is your main type of business or service provided? Is it ...? (READ)

- S
- Retail sales.....01
- Wholesale sales and distribution02
- Food and beverage03
- Construction.....04
- Financial services05
- Real estate06
- 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

Technology Questions

128a. How comfortable are you using the internet? Are you... (READ)?

	<u>S</u>
Extremely comfortable.....	1
Very comfortable	2
Somewhat comfortable	3
Not very comfortable.....	4
Not at all comfortable	5
Do not use internet (DO NOT READ)	6
(DO NOT READ) Not Sure.....	7
(DO NOT READ) Refused.....	8

(ASK If ANSWERED 1-5 to previous question; ELSE SKIP)

128b. Do you typically use the internet at work?

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

128c. Do you (does your business) have a website?

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

128d. Do you (does your business) participate in social media, for example, Facebook, Twitter, or Linked In?

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

128e. Would you like to see the IRS participate in social media (INTERVIEWER NOTE IF ASKED, DEFINE for example, Facebook, Twitter, or Linked In)?

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

(ASK IF YES TO PRIOR QUESTION; ELSE SKIP)

128f. What type of social media would you like to see the IRS participate in?

	<u>M</u>
Facebook.....	1
LinkedIn.....	2
Twitter.....	3
YouTube.....	4
Other, specify _____.....	5
Not Sure.....	6
Refused.....	7

(PROGRAMMER: SHOW ON SINGLE SCREEN):

We are at the last question and it is about illegal tax schemes. Thank you for your patience.

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

	<u>S</u>
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)

130. (111.) How did you learn whether they were legal or not? (DO NOT READ)

	<u>M</u>
Asked/from practitioner.....	1
Checked IRS Web site.....	2
Other Internet research.....	3
Asked/from friends or business associates...4	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!