Introduction

Thank you for participating in this important survey. Please complete this survey preview in advance of the telephone call from Russell Research and then have it available for that call. It will reduce the amount of time that the call takes. **Keep in mind that all of your responses will be completely anonymous.**

Please also keep in mind that <u>this survey is focused only on Federal individual tax returns using the 1040 family of forms</u>. State, business, and information returns are out of scope.

Note: the survey contains ALL-CAP INSTRUCTIONS to guide you in the completion of the survey. Please read each instruction carefully.

General Information

1. First, please estimate the <u>number</u> of <u>tax returns</u> that your firm files by each of the following customer types.

<div align="right"><u># RETURNS</u></div>

Taxpayers.._____

Tax Professionals who are not Franchisees.._____

Tax Professionals who are Franchisees.._____

White label customers (e.g., for others to brand as their own and resell)...................._____

Check the box to the right if your firm does not make or sell tax preparation software.................☐

> **IF YOUR FIRM DOES NOT MAKE OR SELL TAX PREPARATION SOFTWARE, NO NEED TO CONTINUE. PLEASE NOTE THIS TO THE RUSSELL INTERVIEWER WHO CALLS TO COLLECT YOUR INFORMATION. THANK YOU FOR YOUR WILLINGNESS TO HELP.**

<u>IF YOU ENTERED A "1" OR HIGHER FOR "TAXPAYERS" IN Q1, PLEASE ANSWER Q2. IF NOT, SKIP TO INSTRUCTIONS FOR Q3</u>.

2. How do your <u>taxpayer</u> customers initially install your software? Please estimate the proportion of <u>taxpayer software</u> installed <u>in 2010</u> by each of the following methods. Do not include subsequent software updates. **(THE TOTAL OF ALL OF YOUR RESPONSES MUST EQUAL 100%.)**

<div align="right"><u>PERCENT</u></div>

Online only (e.g., Software-as-a-Service/SaaS, web client)................._____

Download and install onto user's computer......................................._____

Install from physical media onto user's computer.............................._____

<u>IF YOU ENTERED A "1" OR HIGHER FOR EITHER OF THE TWO "TAX PROFESSIONAL" ANSWERS IN Q1 ABOVE, PLEASE ANSWER Qs 3 AND 4 BELOW. OTHERWISE, SKIP TO INSTRUCTIONS FOR Q5 ON THE NEXT PAGE</u>.

3. **How do your tax professional customers initially install your software? Please estimate the proportion of tax professional software installed in 2010 by each of the following methods. Do not include subsequent software updates. (THE TOTAL OF ALL OF YOUR RESPONSES MUST EQUAL 100%.)**

<u>PERCENT</u>

Online only (e.g., Software-as-a-Service/SaaS, web client)................_____

Download and install onto user's computer....................................._____

Install from physical media onto user's computer............................_____

4. **In what ways does your firm's tax professional software allow users to transmit (e-file) their clients' returns? Can they...(CHECK OR ENTER ALL THAT APPLY.)**

Use your firm's transmission (e-file) capability built into the software..☐

Use another firm's transmission capability and if so, whose?_____☐

Use your firm's software to create a return file but transmit it directly to IRS themselves.............................☐

Other (ENTER & CHECK ANSWER)_____☐

REGARDLESS OF YOUR PRECEDING ANSWERS, CONTINUE WITH Q5.

5. **Following are some definitions which we would like you to keep in mind when answering subsequent questions. Please carefully review these definitions.**

    Accuracy….Software correctly applies tax law, correctly represents the taxpayer's tax liability, and correctly formats return.

    Reliability. .Software and transmission (e-file) systems are available and operating consistently.

    Security…..Reasonable safeguards protecting personally identifiable information (PII).

    Privacy…….Appropriately use and disclosure of personally identifiable information (PII).

    Burden…….Tax law, guidance, filing requirements, process, tools, and information present a challenge in bringing software to market.

    Based upon the above definitions, how would your firm **rank** the following risks to tax administration due to the use of tax software, where 1 is the greatest risk and 5 is the least? **(RANK ORDER ALL ITEMS.)**

	RANK
Accuracy………………………………………………..	_____
Burden………………………………………………..	_____
Privacy………………………………………………..	_____
Reliability………………………………………………..	_____
Security………………………………………………..	_____

Security

6. **How does your firm manage its security program? Is it…(CHECK ONLY ONE ANSWER.)**

    Managed by designated security lead (e.g., Chief Information Security Officer)………………☐
    Managed by committee (e.g., personnel from security, compliance and legal)……………….☐
    No security program……………………………………………………………………………………☐
    Other (ENTER & CHECK ANSWER)_____☐

7. **How often do you review and update your internal security policies (e.g., standards, controls)?
    Do you…(CHECK ONLY ONE ANSWER.)**

    Update quarterly…………………………………………☐
    Update semi-annually……………………………………☐
    Update annually…………………………………………☐
    Do not update……………………………………………☐
    Do not have security policies……………………………☐

8. **How does your firm <u>use security controls in its environment</u>? Using the response scale below, please indicate your firm's performance for each of the following. (CHECK ONLY ONE ANSWER ON EACH ROW.)**

	Not Using or Considering	Planning To Use	Using but Not Validated	Using and Internally Validated	Using and Externally Validated	Using and Internally and Externally Validated	Don't Know
Authorization and access (e.g., access approvals, privileges, and deactivation)	☐	☐	☐	☐	☐	☐	☐
Identification and authentication (e.g., password complexity, account lockout, CAPTCHA)	☐	☐	☐	☐	☐	☐	☐
Separation/segregation of duties	☐	☐	☐	☐	☐	☐	☐
Audit and accountability (e.g., monitoring and logging)	☐	☐	☐	☐	☐	☐	☐
Physical security (e.g., card entry, surveillance, guards)	☐	☐	☐	☐	☐	☐	☐
Network security (e.g., antivirus/malware, firewall, vulnerability scans)	☐	☐	☐	☐	☐	☐	☐
Destruction and disposal of data (e.g., document shredders, disk wiping, locked bins)	☐	☐	☐	☐	☐	☐	☐
Personnel (e.g., background checks)	☐	☐	☐	☐	☐	☐	☐
Other (ENTER & CHECK ANSWER)_____	☐	☐	☐	☐	☐	☐	☐

9. **Where is <u>your customers' personally identifiable information (PII) stored</u> in your firm's environment? Is it stored in…(CHECK ALL THAT APPLY.)**

Centralized server environment(s)..☐

Decentralized server environment(s)...☐

Distributed (e.g., external hard drives, backup tapes and other portable media)................☐

Computer workstation (e.g., desktop, laptop)..☐

10. **How does your firm <u>use data security safeguards in its environment</u>? Using the scale below, please indicate your firm's performance for each of the following…(CHECK ONLY ONE ANSWER ON EACH ROW.)**

	Not Using or Considering	Planning To Use	Using but Not Validated	Using and Internally Validated	Using and Externally Validated	Using and Internally and Externally Validated	Don't Know
Customers' personally identifiable information (PII) is encrypted at rest (e.g., stored in database, stored in file)	☐	☐	☐	☐	☐	☐	☐
Customers' personally identifiable information (PII) is encrypted in transit (e.g., Secure Socket Layer (SSL))	☐	☐	☐	☐	☐	☐	☐
Customers' personally identifiable information (PII) is de-identified when used in non-production environments (e.g., anonymized, sanitized)	☐	☐	☐	☐	☐	☐	☐

IF YOU ANSWERED "1" OR HIGHER FOR "TAX PROFESSIONALS WHO ARE FRANCHISEES" IN Q1 ON PAGE 1, ANSWER Q11. OTHERWISE, SKIP TO THE INSTRUCTIONS ABOVE Q12.

11. **How does your firm use security safeguards at franchisee locations? Using the scale below, please indicate your firm's performance for each of the following. (CHECK ONLY ONE ANSWER ON EACH ROW.)**

	Not Using or Considering	Planning To Use	Using but Not Validated	Using and Internally Validated	Using and Externally Validated	Using and Internally and Externally Validated	Don't Know
Tax Professional software includes option to encrypt data at rest on franchisee's computer	☐	☐	☐	☐	☐	☐	☐
Tax Professional software includes option to encrypt data in transit within franchisee's network	☐	☐	☐	☐	☐	☐	☐
Tax Professional software automatically installs mandatory updates or will not operate unless latest version installed	☐	☐	☐	☐	☐	☐	☐
Tax Professional software does not install/operate unless franchisee's computer meets security requirements	☐	☐	☐	☐	☐	☐	☐

REGARDLESS OF YOUR PRECEDING ANSWERS, CONTINUE WITH Q12.

12. **How does your firm use secure software development practices? Using the scale below, please indicate your firm's performance for each of the following…(CHECK ONLY ONE ANSWER ON EACH ROW.)**

	Not Using or Considering	Planning To Use	Using but Not Validated	Using and Internally Validated	Using and Externally Validated	Using and Internally and Externally Validated	Don't Know
Peer source code reviews	☐	☐	☐	☐	☐	☐	☐
Source code vulnerability assessment (e.g., static analysis)	☐	☐	☐	☐	☐	☐	☐
Software security testing (e.g., dynamic analysis)	☐	☐	☐	☐	☐	☐	☐
Source code version control software (e.g., Microsoft Team Foundation Server, Visual SourceSafe)	☐	☐	☐	☐	☐	☐	☐
Other (ENTER & CHECK ANSWER)_____	☐	☐	☐	☐	☐	☐	☐

Reliability

13. **How does your firm ensure business continuity? Using the scale below, please indicate your firm's performance for each of the following…(CHECK ONLY ONE ANSWER ON EACH ROW.)**

	Not Using or Considering	Planning To Use	Using but Not Validated	Using and Internally Validated	Using and Externally Validated	Using and Internally and Externally Validated	Don't Know
Business continuity plan for dependent vendor failure (e.g., power, internet, payments)	☐	☐	☐	☐	☐	☐	☐
Business continuity plan for physical infrastructure (e.g., disaster recovery for data center facility)	☐	☐	☐	☐	☐	☐	☐
Business continuity plan for staff relocation	☐	☐	☐	☐	☐	☐	☐
Business continuity plan for key staff loss (e.g., succession planning)	☐	☐	☐	☐	☐	☐	☐
Operations center geographically dispersed from backup center	☐	☐	☐	☐	☐	☐	☐
Backup/secondary center accommodates full operational load	☐	☐	☐	☐	☐	☐	☐
Provide adequate capacity for filing season peak load	☐	☐	☐	☐	☐	☐	☐

14. **What is the <u>acceptable recovery time for unplanned service outages?</u> Using the time scale below, please indicate the acceptable recovery time for each of the outage types below. (CHECK ONLY ONE ANSWER ON EACH ROW.)**

	2-6 Days	1 or more Weeks	Less than 1 hour	1-8 Hours	9-24 Hours
Preparation outage (i.e., customers can't use software to complete return)…………	☐	☐	☐	☐	☐
Transmission outage (i.e., customers can't e-file completed returns with IRS)…….	☐	☐	☐	☐	☐
Download outage (i.e., customers can't download software or updates)……………	☐	☐	☐	☐	☐
Customer service outage (i.e., customers can't use online or phone help) …………	☐	☐	☐	☐	☐

Accuracy

15. **<u>How many test cases</u> do you <u>run to validate software accuracy</u> (e.g., correctly applies tax law, correctly represents the taxpayer's tax liability) for each of the following types of software? (ENTER A NUMBER FOR EACH ITEM, EVEN IF "0".)**

<u>NUMBER</u>

<u>Taxpayer</u> software………………………………………….._____

<u>Tax professional</u> software……………………………….._____

16. **For your <u>preparation</u> software, which of the following <u>types of testing</u> do you perform? (CHECK ALL THAT APPLY.)**

Integration………………………………………………………………………………………………☐
Performance……………………………………………………………………………………………☐
Quality Assurance……………………………………………………………………………………☐
Regression………………………………………………………………………………………………☐
System……………………………………………………………………………………………………☐
Unit/application………………………………………………………………………………………☐
Usability…………………………………………………………………………………………………☐
Other (ENTER & CHECK ANSWER)_____☐
Do not perform testing……………………………………………………………………………☐

17. **For your <u>transmission (e-file)</u> capability, which of the following <u>types of testing</u> do you perform? (CHECK ALL THAT APPLY.)**

Integration………………………………………………………………………………………………☐
Performance……………………………………………………………………………………………☐
Quality Assurance……………………………………………………………………………………☐
Regression………………………………………………………………………………………………☐
System……………………………………………………………………………………………………☐
Unit/application………………………………………………………………………………………☐
Usability…………………………………………………………………………………………………☐
Other (ENTER & CHECK ANSWER)_____☐
Do not perform testing……………………………………………………………………………☐

18. **How do you notify customers of software updates? Do you…(CHECK ALL THAT APPLY.)**

Email instructions on updating the software..☐

Post notice on the firm and/or product website...☐

Message through social media (e.g., Twitter)...☐

Trigger the tax software to automatically install and activate update................................☐

Prompt within the software to install and activate update...☐

Distribute software updates for scheduled installation..☐

Use remote access to install and activate update ....☐

Stop accepting returns from older software products...☐

Other (ENTER & CHECK ANSWER)_____☐

Do not notify customers of product updates..☐

19. **From January 15 to April 15, 2010, how many times did you update your software? (ENTER NUMBER BELOW.)**

NUMBER

Any reason (total number of updates).._____

IF YOUR ANSWER TO Q19 WAS "1" OR MORE, PLEASE ANSWER Q20. OTHERWISE, SKIP TO Q21.

20. **Given that a software update can be driven by more than one reason, how many of these updates were due to…(ENTER A NUMBER FOR EACH ITEM BELOW – EVEN IF "0". SINCE ONE UPDATE CAN BE DUE TO MULTIPLE REASONS, THE TOTAL OF YOUR RESPONSES MAY EXCEED THE NUMBER IN Q19 – BUT THE NUMBER FOR ANY ONE ITEM SHOULD NOT EXCEED THE TOTAL IN Q19.)**

NUMBER

Final forms/instructions released by IRS.._____

Customer feedback (e.g., user interface design changes).........................._____

New functionality..._____

Bug fixes to existing functionality.._____

Business rule updates (e.g., calculations).._____

Other (ENTER OTHERS HERE AND THEN ANSWER)_____

Other (ENTER OTHERS HERE AND THEN ANSWER)_____

Other (ENTER OTHERS HERE AND THEN ANSWER)_____

Privacy

REGARDLESS OF YOUR PRECEDING ANSWERS, PLEASE ANSWER ALL QUESTIONS FROM THIS POINT FORWARD.

21. **How does your firm manage its privacy program? Is it…(CHECK ONLY ONE ANSWER.)**

Managed by designated privacy lead (e.g., Chief Privacy Officer).......................................☐

Managed by designated security lead (e.g., Chief Information Security Officer)...................☐

Managed by committee (e.g., personnel from security, compliance and legal).....................☐

No privacy program..☐

Other (ENTER & CHECK ANSWER)_____☐

22. **How often do you review and update your <u>internal privacy policies</u> (e.g., classifying PII, acceptable usage)?**
(CHECK ONLY ONE ANSWER.)

Update quarterly..☐

Update semi-annually..☐

Update annually...☐

Do not update...☐

Do not have policy...☐

23. How do you <u>provide your customers with your firm's consumer privacy policy</u>? Is the policy...
(CHECK ALL THAT APPLY.)

Posted on firm website...☐

Posted on software website..☐

Displayed at time of software installation....................☐

Included in retail packaging...☐

Emailed to the customer ....☐

Mailed to the customer..☐

Provided to the customer in person.............................☐

Do not provide policy to customers.............................☐

Do not have a privacy policy..☐

24. How does your firm require <u>training for its personnel</u>? Using the scale below, please indicate how your firm requires the following training. (CHECK ALL THAT APPLY PER ROW.)

	Require at Time Of Hire	Require Annually	Require More Often than Annually	Do Not Require
Development (i.e., secure coding practices)	☐	☐	☐	☐
Security (e.g., safeguards and IT controls)	☐	☐	☐	☐
Privacy (e.g., policy compliance)	☐	☐	☐	☐

25. How does your firm <u>manage customer consent</u>? Using the response scale below, please indicate your firm's performance for each of the following...(CHECK ONLY ONE ANSWER PER ROW.)

	Not Using or Considering	Planning To Use	Using but Not Validated	Using and Internally Validated	Using and Externally Validated	Using and Internally and Externally Validated	Don't Know
Privacy policy designates a point of contact, email, phone, and address the customer may contact	☐	☐	☐	☐	☐	☐	☐
Software products prompt the customer with a consent option (e.g., opt in or opt out for data use and disclosure)	☐	☐	☐	☐	☐	☐	☐
Email communications to the customer include a consent option (e.g., unsubscribe, opt in or opt out)	☐	☐	☐	☐	☐	☐	☐
Customer manages consent options by indicating preferences online (e.g., My Account settings)	☐	☐	☐	☐	☐	☐	☐
Utilize internal software to manage customer preferences (e.g., bulk email marketing, subscription mgmt)	☐	☐	☐	☐	☐	☐	☐
Other (ENTER & CHECK ANSWER)_____	☐	☐	☐	☐	☐	☐	☐

Risks

The next series of questions is going to focus on <u>future situations</u>. Consider all your software products and all your customers. We are going to ask for your opinion regarding <u>the chance of these potential situations occurring</u> and <u>the proportion of returns that would be affected</u> if they were to occur.

26. **Do you think the following may occur to your firm <u>in the next two years</u>? Using the scale below, please rate the <u>chance</u> of occurrence from 1%, 25%, 50%, 75%, and 99%, with 1% being *Extremely Low Chance* and 99% being *Extremely High Chance*. (CHECK ONLY ONE ANSWER PER ROW.)**

	High Chance <u>75%</u>	Extremely High Chance <u>99%</u>	Extremely Low Chance <u>1%</u>	Low Chance <u>25%</u>	Moderate Chance <u>50%</u>
Software error (e.g., improper tax law application, computation)	☐	☐	☐	☐	☐
Software inconsistency (e.g., identical inputs result in different outputs)	☐	☐	☐	☐	☐
Preparation outage (i.e., customers can't use software to complete return)	☐	☐	☐	☐	☐
Transmission outage (i.e., customers can't e-file completed returns with IRS)	☐	☐	☐	☐	☐
Download outage (i.e., customers can't download software or updates)	☐	☐	☐	☐	☐
Customer service outage (i.e., customers can't use online or phone help)	☐	☐	☐	☐	☐
Improper use or disclosure of PII due to internal cause (e.g., insider theft, destruction)	☐	☐	☐	☐	☐
Improper use or disclosure of PII due to external cause (e.g., hacking and intrusion, malware, lost/stolen laptop)	☐	☐	☐	☐	☐
Lack of notice and consent (e.g., choice to opt in/out)	☐	☐	☐	☐	☐
Lack of transparency (e.g., written privacy policy)	☐	☐	☐	☐	☐

The survey has asked about chance, now let's address <u>effect</u>.

27. **If the following were to occur, what <u>proportion</u> of your firm's <u>returns</u> would be <u>affected</u>? Using the scale below, please rate the <u>proportion</u> of returns affected from 1%, 25%, 50%, 75%, and 99%, with 1% being *Extremely Low Proportion* and 99% being *Extremely High Proportion*. (CHECK ONLY ONE ANSWER PER ROW.)**

	High Proportion <u>75%</u>	Extremely High Proportion <u>99%</u>	Extremely Low Proportion <u>1%</u>	Low Proportion <u>25%</u>	Moderate Proportion <u>50%</u>
Software error (e.g., improper tax law application, computation)	☐	☐	☐	☐	☐
Software inconsistency (e.g., identical inputs result in different outputs)	☐	☐	☐	☐	☐
Preparation outage (i.e., customers can't use software to complete return)	☐	☐	☐	☐	☐
Transmission outage (i.e., customers can't e-file completed returns with IRS)	☐	☐	☐	☐	☐
Download outage (i.e., customers can't download software or updates)	☐	☐	☐	☐	☐
Customer service outage (i.e., customers can't use online or phone help)	☐	☐	☐	☐	☐

Improper use or disclosure of PII due to internal cause
(e.g., insider theft, destruction)...☐ ☐ ☐ ☐ ☐

Improper use or disclosure of PII due to external cause
(e.g., hacking and intrusion, malware, lost/stolen laptop).....................☐ ☐ ☐ ☐ ☐

Lack of notice and consent (e.g., choice to opt in/out)............................☐ ☐ ☐ ☐ ☐

Lack of transparency (e.g., written privacy policy).................................☐ ☐ ☐ ☐ ☐

Incidents

Now the survey will ask about incidents that your firm has <u>actually experienced</u>.

28. **In the last two years, <u>how many times</u> has your firm <u>actually experienced</u> each of the following incidents in your production environment, regardless of whether or not you recovered from them? (ENTER A NUMBER FOR EACH ITEM, EVEN IF "0".)**

<u>NUMBER</u>

Software error (e.g., improper tax law application, computation error)..._____

Software inconsistency (e.g., identical inputs resulted in different outputs)..._____

Preparation outage (i.e., customers can't use software to complete return).._____

Transmission outage (i.e., customers can't e-file completed returns with IRS)..._____

Download outage (i.e., customers can't download software or updates).._____

Customer service outage (i.e., customers can't use online or phone help)..._____

Improper use or disclosure of PII due to internal cause (e.g., insider theft, destruction) ...._____

Improper use or disclosure of PII due to external cause (e.g., hacking and intrusion, malware, lost/stolen laptop)…_____

Other (ENTER OTHERS HERE AND THEN ANSWER)_____ _____

29. **In the last two years, <u>how many times</u> has your firm <u>actually experienced</u> each of the following <u>causes</u> of incidents in your production environment, regardless of whether or not you recovered from them? (ENTER A NUMBER FOR EACH ITEM, EVEN IF "0".)**

<u>NUMBER</u>

Loss of power or cooling..._____

Loss of network or internet.._____

Hardware failure (e.g., server, computer, storage).._____

Software failure (e.g., crash, error, bug).._____

Security breach, cybercrime, or other malicious act..._____

Fire or natural disaster.._____

Other (ENTER OTHERS HERE AND THEN ANSWER)_____ _____

30. **How does your firm <u>address incident response</u>? Using the scale below, please indicate your firm's performance for each of the following…(CHECK ONLY ONE ANSWER PER ROW.)**

	Not Doing or Don't Considering <u>Know</u>	Planning To <u>Do</u>	Doing but Not <u>Validated</u>	Doing and Internally <u>Validated</u>	Doing and Externally <u>Validated</u>	Doing and Internally and Externally <u>Validated</u>
Identify appropriate personnel (e.g., contact list, response team)	☐ ☐	☐	☐	☐	☐	☐
Have feasible plan of action (e.g., response strategy, defined procedure)	☐ ☐	☐	☐	☐	☐	☐

Have tracking capabilities
   (e.g., incident ticket created and escalated) ☐ ☐ ☐ ☐ ☐ ☐
☐

Categorize incident (e.g., severity, assessment) ☐ ☐ ☐ ☐ ☐ ☐
☐

Use forensic techniques
   (e.g., system logs, intrusion detection logs) ☐ ☐ ☐ ☐ ☐ ☐
☐

Have physical resources
   (e.g., redundant storage, standby systems, backup services) ☐ ☐ ☐ ☐ ☐ ☐
☐

Document and preserve evidence ☐ ☐ ☐ ☐ ☐ ☐
☐

Notify proper external agencies (e.g., comply with federal
   and/or state security breach notification laws) ☐ ☐ ☐ ☐ ☐ ☐
☐

Assess damage and cost (e.g., valuation) ☐ ☐ ☐ ☐ ☐ ☐
☐

Review and update policies after incident ☐ ☐ ☐ ☐ ☐ ☐
☐

Burden

31. How do you anticipate and accommodate the effects of <u>late tax law changes</u> in your software? Do you...(CHECK ALL THAT APPLY.)

Code software to account for multiple legislative outcomes...☐
Quickly iterate software changes...☐
Consult IRS draft forms or instructions..☐
Contact IRS personnel for guidance...☐
Use information from industry and professional affiliations (e.g., CERCA, NACTP)...........................☐
Use in-house legislative analysis..☐
Use third party legislative analysis (e.g., CCH, BNA)...☐
Other (ENTER AND CHECK ANSWER)_____☐

32. Consider the activities in the previous question. On average over the last two years, please estimate the <u>full time equivalent hours directly associated with incorporating late tax law changes in your software</u>. (CHECK ONLY ONE ANSWER.)

Less than 520 hours...☐
520 to 1039 hours..☐
1040 to 2079 hours..☐
2080 to 4160 hours..☐
More than 4160 hours...☐
No hours..☐

33. Using the scale provided below, please rate your agreement that the following are sufficient...(CHECK ONLY ONE ANSWER PER ROW.)

	<u>Agree</u>	Strongly <u>Agree</u>	Strongly <u>Disagree</u>	<u>Disagree</u>	<u>Neutral</u>
Bulletins	☐	☐	☐	☐	☐
Tax forms, schedules, and instructions	☐	☐	☐	☐	☐
Transmission file requirements	☐	☐	☐	☐	☐
E-file acknowledgements	☐	☐	☐	☐	☐
Error reject codes	☐	☐	☐	☐	☐
E-file privacy and security standards	☐	☐	☐	☐	☐

Additional Feedback

34. Please share any additional <u>comments or concerns</u>.

_____

_____

_____

_____

Closing

Thank you for taking the time to fill out this survey. Please keep your completed survey handy for the telephone call from Russell Research. Having the completed survey available for that call will reduce the amount of time the call takes.

Thank you for volunteering to participate in our survey. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. The time estimated for participation is 8 minutes. If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224**.**