

RESPONDENT INFORMATION

RESPONDENT ID#... ..1-5

SAMPLE TYPE: **Transmitters** (n=up to 400 from a list of about 700).....2 ...00

PROJECT-FIELD TEAM NOTES:

IRS append from latest (2010) individual 1040 return data: total # returns e-filed, all tax software used.

RECORD DATE, TIME & DISPOSITION OF EACH INTERVIEW ATTEMPT:

		Refused After One Attempt	Refused After Repeat Attempt	Referred To Another Person (Start Over)	Respondent Unavailable	Appoint- ment Set	Partial Data Collected But Resp. Will Not Complete	Com- plete/ All Data Collected	
1	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
2	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
3	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
4	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
5	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
6	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
7	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
8	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
9	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
10	DATE: _____ TIME: _____ (am) (pm)	1	2	3	4	5	6	7	...00
INTERVIEWER _____									...00

Introduction

Hello, I'm _____ of Russell Research, an independent national research firm. The Internal Revenue Service would appreciate your participation in an important survey about risks in the electronic tax administration landscape. (IF ASKED "WHAT RISKS?", REPLY WITH "RISKS TO PREPARERS, TAXPAYERS, SOFTWARE VENDORS, STANDARDS OF TAX ADMINISTRATION, ETC.") If you choose to participate in this survey, please be assured that all of your responses to the survey will be completely anonymous. The survey should take about 20 minutes of your time. Will you participate? (IF "YES", GO TO Q1. IF "NO", ASK...)

- May I schedule an appointment for a convenient day and time to call you back and complete the survey? (IF "YES", RECORD APPOINTMENT TIME IN BOX ABOVE. IF "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., ASK...)
- The IRS asks that you consider the importance of this survey and would appreciate your time and help with it. Can we set an appointment for about a week from now to give you time to complete the survey? (IF "YES", RECORD APPOINTMENT TIME IN BOX ABOVE. IF STILL "NO"/"DO NOT WANT TO PARTICIPATE"/ETC., CLOSE WITH...)
- Government survey research procedures require us to contact you again at a later date to see if you then might be willing to help. Please know that this survey is extremely important and that we are merely following Government survey procedures when we call on you again. (MAKE ONLY ONE MORE ATTEMPT TO CONVERT THIS PERSON TO COMPLETION, THEN THANK THEM FOR THEIR TIME AND RECORD AS "REFUSED AFTER REPEAT ATTEMPTS" IN BOX ABOVE.)

Start of Survey for Those Agreeing to It

(START SURVEY AMONG THOSE AGREEABLE BY READING THIS...) First, thank you very much for agreeing to help the IRS by participating in the survey. We are required by law to provide you the Office of Management and Budget Control Number for this information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. CONTINUE WITH: Please keep in mind that this survey is focused only on Federal individual tax returns using the 1040 family of forms. State, business, and information returns are out of scope. Let's begin.

General

1. First, which of the following roles do you perform? (READ CHOICES & CLICK ALL THAT APPLY.)

- Prepare returns as electronic return originator, or ERO.....
- Transmit (e-file) returns you/your firm has prepared.....
- Transmit (e-file) returns on behalf of other preparers.....
- Transmit (e-file) returns on behalf of taxpayers who prepare their own returns.....

ASK Q2 AND Q3 ONLY OF RESPONDENTS WITH "TRANSMIT RETURNS ON BEHALF OF OTHER PREPARERS" IN Q1.

2. When you transmit returns on behalf of other preparers, how do you ensure they are an IRS-authorized e-file provider? (READ CHOICES & CLICK ALL THAT APPLY.)

- Ask if they are an ERO.....
- Confirm EFIN is populated in return.....
- Request to see certification they are an ERO (i.e., IRS approval letter with EFIN).....
- Other (SPECIFY) _____

3. When you transmit returns on behalf of other preparers, how do you receive their returns? (READ CHOICES & CLICK ALL THAT APPLY.)

- Secure website that you own and/or host that accepts their prepared returns.....
- Third party website (e.g., ShareFile) that accepts their prepared returns.....
- Secure file transfer (e.g., SFTP).....
- Portable media (e.g., USB thumb drive, CD).....
- Email.....
- Other (SPECIFY) _____

ASK Q4 ONLY OF RESPONDENTS WITH "TRANSMIT RETURNS ON BEHALF OF TAXPAYERS" IN Q1.

4. When you transmit returns on behalf of taxpayers, how do you receive their returns? (READ CHOICES & CLICK ALL THAT APPLY.)

- Provide website that taxpayers use to prepare and e-file their return (e.g., white label SaaS).....
- Secure website that you own and/or host that accepts their prepared returns.....
- Third party website (e.g., ShareFile) that accepts their prepared returns.....
- Secure file transfer (e.g., SFTP).....
- Portable media (e.g., USB thumb drive, CD).....
- Email.....
- Other (SPECIFY) _____

ASK ALL.

5. In total, how many employees does your firm have at all of its locations? (ENTER NUMBER.)

NUMBER

Employees.....
.....

6. What tax software does your firm primarily use? (READ CHOICES & CLICK ONLY ONE ANSWER.)

- Average1040.com by Average1040.....
- Electro by PDP Tax Service.....
- Lacerte Tax by Intuit.....
- LibTax by Liberty Tax Service.....
- Softax by Softax.....
- Tax\$imple by Tax\$imple.....
- TaxSlayer Pro by Rhodes Computer Service.....
- UltraTax CS by Thomson Reuters.....
- Wintax by Taxware Systems.....
- Other (SPECIFY VENDOR AND PRODUCT).....

7. If in the past 5 years you switched software vendors, why did you do so? (READ CHOICES & CLICK ALL THAT APPLY.)

- Concerns about cost.....
- Concerns about accuracy of software.....
- Concerns about reliability of software.....
- Concerns about reliability of transmission.....
- Concerns about data security.....
- Concerns about privacy practices.....
- Other (SPECIFY).....
- Not applicable.....

8. What proportion of your returns do you transmit (e-file)...(READ CHOICES & ENTER PERCENT FOR EACH ITEM, EVEN IF "0"; MUST TOTAL 100%.)

- | | |
|---|--------------------------|
| | PERCENT |
| Through preparation software vendor..... | _____ |
| Through transmission vendor..... | _____ |
| Using web browser to upload directly to IRS' EMS website..... | _____ |
| Other (SPECIFY)..... | _____ |
| Do not know..... | <input type="checkbox"/> |

9. How do you receive e-file acknowledgments/rejections? Are they from...(READ CHOICES & CLICK ONLY ONE ANSWER.)

- Preparation software vendor.....
- Transmission vendor.....
- Using web browser to view directly on IRS' EMS website.....
- Other (SPECIFY).....
- Do not know.....

10. Following are some definitions which we would like you to keep in mind when answering subsequent questions. Let's 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.....Appropriate use and disclosure of personally identifiable information (PII).

Burden.....Tax law, guidance, filing requirements, process, tools, and information present a challenge to firm in preparing returns.

(Q10 CONT'D.) Based upon the above definitions, how would your firm rank the following risks to the tax industry due to the use of tax software, where 1 is the greatest risk and 5 is the least? **(LET RESPONDENT OFFER RANK FOR EACH ITEM. ENTER RANK.)**

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

Privacy and Security

ASK Q11 ONLY OF TRANSMITTERS WHO PROVIDE WEBSITES FOR THEIR CUSTOMERS IN Q4/Q5 — ANSWER

“SECURE WEBSITE THAT YOU OWN OR HOST” IN Q4, -OR-

“PROVIDE WEBSITE THAT TAXPAYERS USE TO PREPARE AND E-FILE THEIR RETURN (E.G., SAAS WHITE LABEL)” IN Q5, -OR-

“SECURE WEBSITE THAT YOU OWN OR HOST THAT ACCEPTS THEIR PREPARED RETURN” IN Q5

11. How has your firm implemented the following privacy requirements? Using the scale provided, please indicate your firm’s performance for each of the following...(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)****

	Not Using or Considering	Planning To Use	Using	Don't Know
Have compliant information privacy and safeguard policies.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Register public domain name.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ASK ALL:

12. How does your firm use security controls in its environment? Using the scale provided, please indicate your firm’s performance for each of the following. **(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)**

	Not Using or Considering	Planning To Use	Using	Don't Know
Authorization and access (e.g., access approvals, privileges, and deactivation).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Identification and authentication (e.g., password complexity, account lockout, CAPTCHA).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....				
Audit and accountability (e.g., monitoring and logging).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....				
Physical security (e.g., card entry, surveillance, guards).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....				

Network security(e.g., antivirus/malware, firewall, vulnerability scans).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....				
Destruction and disposal of data (e.g., document shredders, disk wiping, locked bins).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....				
Personnel (e.g., background checks).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....				
Other (SPECIFY) _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. Where is your customers' personally identifiable information (PII) stored in your firm's environment? Is it stored in...(READ CHOICES & CLICK 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).....

14. **How does your firm use data security safeguards in its environment? Using the scale provided, please indicate your firm’s performance for each of the following...(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)**

	Not Using or Considering	Planning To Use	Using	Don't Know
Customers’ personally identifiable information (PII) is encrypted at rest (e.g., stored in database, stored in file).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Customers’ personally identifiable information (PII) is encrypted in transit (e.g., Secure Socket Layer (SSL)).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

15. **How does your firm require training for its personnel? Using the scale provided, please indicate how your firm provides the following training. (READ CHOICES & CLICK ALL THAT APPLY PER ITEM.)**

	Require at Time Of Hire	Require Annually	Require More Often than Annually	Do Not Require
Security (e.g., safeguards and IT controls).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Privacy (e.g., policy compliance).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reliability

16. **How frequently does your firm backup its electronic data? (READ CHOICES & CLICK ONLY ONE ANSWER.)**

- Daily.....
- Weekly.....
- Every two weeks.....
- Monthly.....
- Quarterly.....
- Annually.....
- Do not backup.....

17. **How does your firm ensure business continuity? Using the scale provided, please indicate your firm’s performance for each of the following...(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)**

	Not Using or Considering	Planning To Use	Using	Don't Know
Business continuity plan for dependent vendor failure (e.g., power, internet, payments)...	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business continuity plan for physical infrastructure (e.g., disaster recovery for data center facility).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Business continuity plan for staff relocation.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provide adequate capacity for filing season peak load.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

18. **What is the acceptable recovery time for an unplanned service outage at your software vendor? Using the scale provided, please indicate what you consider acceptable for when...(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)**

	2-6 Days	1 or more Weeks	Less than 1 hour	1-8 Hours	9-24 Hours
Preparation outage (i.e., you can’t use software to complete return).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transmission outage (i.e., you can’t e-file completed returns with IRS).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Download outage (i.e., you can't download software or updates).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Customer service outage (i.e., you can't use online or phone help)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Accuracy

19. From January 15 to April 15 2010, please estimate the number of returns you e-filed that had transmission problems? (ENTER NUMBER.)

Transmission Problems..... NUMBER

Risks

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

20. Do you think the following may occur to your firm in the next two years? Using the scale provided, please rate the chance of occurrence from 1%, 25%, 50%, 75%, and 99%, with 1% being *Extremely Low Chance* and 99% being *Extremely High Chance*. (READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)

	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 error).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Software inconsistency (e.g., identical inputs result in different outputs).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Preparation outage (i.e., customers can't use software to complete return).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transmission outage (i.e., you can't e-file completed returns with IRS).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Download outage (i.e., you can't download software or updates).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Customer service outage (i.e., you can't use online or phone help).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Improper use or disclosure of PII due to internal cause (e.g., insider theft, destruction).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Improper use or disclosure of PII due to external cause (e.g., hacking and intrusion, malware, lost/stolen laptop).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lack of transparency (e.g., written privacy policy).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

We talked about chance, now let's address effect.

21. If the following were to occur, what proportion of your firm's returns would be affected? Using the scale provided, please rate the proportion of returns affected from 1%, 25%, 50%, 75%, and 99%, with 1% being *Extremely Low Proportion* and 99% being *Extremely High Proportion*. (READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)

	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 error).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Software inconsistency (e.g., identical inputs result in different outputs).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Preparation outage (i.e., customers can't use software to complete return).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transmission outage (i.e., you can't e-file completed returns with IRS).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Download outage (i.e., you can't download software or updates).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Customer service outage (i.e., you can't use online or phone help).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Improper use or disclosure of PII due to internal cause (e.g., insider theft, destruction).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Improper use or disclosure of PII due to external cause (e.g., hacking and intrusion, malware, lost/stolen laptop).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lack of transparency (e.g., written privacy policy).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Incidents

Now we will talk about incidents your firm has actually experienced.

22. In the last two years, how many times has your firm actually experienced each of the following incidents, regardless of whether or not you recovered from them? **(READ CHOICES & ENTER NUMBER FOR EACH ITEM, EVEN IF "0")**

NUMBER

- Software error (e.g., improper tax law application, computation error)....._____
- Software inconsistency (e.g., identical inputs resulted in different outputs)....._____
- Preparation outage (i.e., you can't use software to complete return)....._____
- Transmission outage (i.e., you can't e-file completed returns with IRS)....._____
- Download outage (i.e., you can't download software or updates)....._____
- Customer service outage (i.e., you 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 **(SPECIFY)** _____

23. In the last two years, how many times has your firm actually experienced each of the following causes of incidents, regardless of whether or not you recovered from them? **(READ CHOICES & ENTER NUMBER FOR EACH ITEM, EVEN IF "0".)**

NUMBER

- 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 **(SPECIFY)** _____

24. How does your firm address incident response? Using the scale provided, please indicate your firm's performance for each of the following...**(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)**

	Not Using or Considering	Planning To Use	Using	Don't Know
Identify appropriate personnel (e.g., contact list, response team).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have feasible plan of action (e.g., response strategy, defined procedure).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have tracking capabilities (e.g., incident ticket created and escalated).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Categorize incident (e.g., severity, assessment).....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 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

25. To what extent would you agree with the statement, "Your vendor keeps your software current with e-file transmission requirements (e.g., e-file record layout and specifications)?" **(READ CHOICES & CLICK ONLY ONE ANSWER.)**

- Strongly agree.....
- Agree.....
- Neither agree nor disagree.....
- Disagree.....
- Strongly disagree.....

(PROBE IF NEGATIVE:) How do you address this shortcoming?

26. Using the scale provided, please rate your agreement that the following are sufficient...**(READ CHOICES & CLICK ONLY ONE ANSWER PER ITEM.)**

	<u>Agree</u>	<u>Agree</u>	<u>Disagree</u>	<u>Disagree</u>	<u>Neutral</u>
Bulletins.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax forms, schedules, and instructions.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transmission file requirements.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-file acknowledgements.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Error reject codes.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E-file privacy and security standards.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27. How do you comply with IRS authorized e-file provider requirements? **(READ CHOICES & CLICK ALL THAT APPLY.)**

- Take necessary steps yourself.....
- Enlist professional services.....
- Have third party validate.....
- Other **(SPECIFY)** _____

28. What kind of internet access do you have? **(READ CHOICES & CLICK ONLY ONE ANSWER.)**

- Dial-up.....
- Broadband or high-speed.....
- Do not know.....
- Do not have internet access.....

Additional Feedback

29. Please share any additional comments or concerns.

Closing: Thank you for taking the time to fill out our survey. We rely on your feedback to help us improve our services. Your input is greatly appreciated.