

## IRS AUDIT ASSISTOR SURVEY

Welcome to the IRS Audit Assistor Survey. The IRS is interested in understanding your needs and preferences for getting assistance if you were to be audited by the IRS. Thank you in advance for your responses.

Thank you for volunteering to take the Field Exam Conjoint Survey. The survey will take approximately 25 minutes to complete. Your participation is voluntary and your identity will be kept private.

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 25 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.

The questions in this survey have no right or wrong answers. We are simply interested in your opinions.

Q1. Who is the person in your household most familiar with filing your individual or business **income** tax return this past year?

- Myself (Continue)
- Myself and other adult equally (Continue)
- Someone else (TERMINATE)
- Did not file taxes last year (TERMINATE)

Q2. Are you a tax professional or tax practitioner who prepares taxes for others for a fee?

- Yes (TERMINATE)
- No

Q3. Are you currently employed by the IRS?

- Yes (TERMINATE)
- No

### TAX FILING INFORMATION

Q4. When filing your income taxes this past year, did you file **only** a Form 1040 (either long or short) with **no** schedules attached?

- Yes
- No
- Unsure (TERMINATE)

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Q5. Are you professionally responsible for filing and ensuring payment of the income taxes of a small business?

- Yes
- No (and IF Q4=Yes or Unsure, TERMINATE)
- Unsure (and IF Q4=Yes or Unsure, TERMINATE)

Q6. Did you file any of the following tax forms or schedules last year, either for yourself or for a small business?

(Mark all that apply—Multiple Response)

- Form 1040 with Schedule C to report income or loss from a business you operated or a profession you practiced as a sole proprietor
- Form 1040 with Schedule E to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, and trusts
- Form 1040 with Schedule F to report income or loss from farming
- Form 1120 for a U.S. C Corporation, to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation
- Form 1120S for a U.S. S Corporation, to report the income, gains, losses, deductions, and credits of a domestic corporation
- Form 1065 for a Partnership, to report the income, gains, losses, deductions, and credits from the operation of a partnership
- Other (TERMINATE IF ONLY SELECTED “OTHER”)
- Not sure/Don’t know (TERMINATE)
- Refused (TERMINATE)

Q6a. [ASK IF Q6=Form 1120, 1120S, 1065] Were the assets reported on your company’s 2009 income taxes less than \$10 million?

- Yes (less than \$10 million)
- No (\$10 million or more) (TERMINATE)
- Not Sure (TERMINATE)

Q7. [ASK IF Q6=Form 1040 with Schedule C, Form 1040 with Schedule E, or Form 1040 with Schedule F] Is your primary source of income from self-employment, from a trade, or from a small business as shown on your [*insert based on Q6: Schedule C/Schedule E/Schedule F*]?

- Yes (SKIP NEXT QUESTION)
- No (ASK NEXT QUESTION)

Q8. Did you file taxes **on behalf of an employer** whose primary source of income is from a trade or from a small business as shown on their [*insert based on Q6: Schedule C/Schedule E/Schedule F*]?

- Yes
- No (TERMINATE)

*(If terminate show)* Thank you for your time. Unfortunately, you are not eligible for this survey.

*[Based on previous questions, those who qualify for the survey should be those who file one of the SB/SE tax forms for themselves or for a small business and are not themselves a tax professional.]*

## **DESCRIPTION OF TERMS**

*[DESCRIPTIONS OF ATTRIBUTES, EXPERIENCE WITH ATTRIBUTE, AND SATISFACTION WITH ATTRIBUTE MEDIUM LEVEL]*

We are going to ask you to think about what you might do if you, your business, or the small business you represent were audited by the IRS. We want to know when you would use an audit assistor and what type of assistor you would use.

**For this exercise, we'd like you to assume that your current tax professional is not available to you.**

Before we do that, we need to explain a few terms that will be used.

Some of the items described may not be currently available.

**Q9. Type of Audit Assistor** means the type of person you would use to assist you in preparing for your tax audit if you would want assistance. These are tax professionals who have differing degrees of tax knowledge and experience and may or may not be able to represent you at the IRS audit. Audit assistors also charge a fee, either a flat fee or by the hour, to handle the audit process.

### **Tax Attorney**

- **Description:** Attorneys must pass a comprehensive law examination—the bar exam—before they can practice. Each state has its own rules regulating attorneys. Tax attorneys are well informed on the application of tax laws and can participate in and negotiate court cases. They can offer legal analysis that other tax professionals cannot offer.
- **Representation Capabilities:** Tax attorneys can represent all types of taxpayers, can handle all types of tax matters, and can practice before all IRS offices. They can appear on the taxpayer's behalf or accompany them to meetings with the IRS. Discussions between tax attorneys and their clients remain confidential, including in criminal cases.
- **Cost:** Generally charge the highest hourly fees of all tax professionals. Rates usually range from \$250 to \$500 per hour.

### **Certified Public Accountant (CPA)**

- **Description:** CPAs have to pass a comprehensive accounting exam in the state in which they wish to practice, have a college degree, and have experience with a CPA firm, as determined by each state's Board of Accountancy. Some, but not

all, have dealt with the IRS. CPAs tend to have more knowledge about complex accounting issues and can provide accounting advice.

- **Representation Capabilities:** CPAs can represent all types of taxpayers, can handle all types of tax matters, and can practice before all IRS offices. They can appear on the taxpayer's behalf or accompany them to meetings with the IRS. Discussions between CPAs and their clients remain confidential except in criminal cases.
- **Cost:** Fees are less than those of tax attorneys. Rates usually range from \$100 to \$300 per hour.

### **Enrolled Agent (EA)**

- **Description:** Enrolled Agents (EA) are required either to have worked for the IRS for 5 years or to pass a series of examinations that meet the requirements of the IRS. Enrolled agents are the only tax professionals that receive their right to practice from and are regulated by the IRS. To maintain professional status, an EA must complete a specified number of credit hours each year of continuing education in tax regulations and accounting methods. All EAs specialize in and have technical expertise in the field of taxation.
- **Representation Capabilities:** Enrolled agents can represent all types of taxpayers, can handle all types of tax matters, and can practice before all IRS offices. They can appear on the taxpayer's behalf or accompany them to meetings with the IRS. Discussions between EAs and their clients remain confidential except in criminal cases.
- **Cost:** Fees are less than those of CPAs. Rates usually range from \$75 to \$150 per hour.

### **Unenrolled Return Preparer with No Tax Certification**

- **Description:** Unenrolled return preparers do not have any educational or certification requirements and no type of license is required. They prepare taxes and might run their own business, work at a local firm, or work for a national tax preparation firm.
- **Representation Capabilities:** Unenrolled return preparer's representation capabilities are limited to audits of returns they prepared. If an audit extends beyond a return they prepared, they can advise, but cannot represent the taxpayer.
- **Cost:** Fees are less than those of Enrolled Agents. Rates usually range from \$25 to \$100 per hour.

**Q10. Type of Audit Training Audit Assistor Has Had** means the type of training in tax audit issues that the audit assistor received during the course of their tax professional career. There are three types of training categories described below:

- **General:** The audit assistor has received training about what to expect in the audit process, understands acceptable documentation, and knows how to put together an audit package.

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- **General plus emphasis on my audit issue:** The audit assistor has received the general training in handling audits as already described. In addition, the audit assistor has received training in your specific audit issue, e.g. vehicle or moving expenses.
- **General plus emphasis on my audit issue plus emphasis on my industry:** The audit assistor has received both general training in handling audits as well as training in your specific audit issue as already described. In addition, they have received training in audits for your specific industry.

[FOR PRETESTING ONLY] Q10a. How pleased would you be if the type of training your audit assistor received was “general plus emphasis on my audit issue” knowing that the training available ranges from “general” to “general plus emphasis on my audit issue plus emphasis on my industry”?

Type of Audit Training Audit Assistor Has Had Ever	Very Displeased	Somewhat Displeased	Neutral	Somewhat Pleased	Very Pleased
General plus emphasis on my audit issue	[ ]	[ ]	[ ]	[ ]	[ ]

Q11. **Hours of Audit Training per Year** is the number of hours an audit assistor spent on training related to audits. The levels presented are: 0 hours, 4 hours, 16 hours, or 40 hours of training.

[FOR PRETESTING ONLY] Q11a. How pleased would you be if your audit assistor had 16 hours of audit training per year, knowing the training hours range from 0 to 40 hours?

Hours of Audit Training per Year	Very Displeased	Somewhat Displeased	Neutral	Somewhat Pleased	Very Pleased
16 hours	[ ]	[ ]	[ ]	[ ]	[ ]

Q12. **Audit Training Provided by IRS** describes whether the IRS provided the training in audit issues (rather than a professional or continuing education organization).

Q13. **Years of Audit Experience** means the number of years the audit assistor has been assisting taxpayers with audits. The levels presented are: 3 years, 10 years, or 30 years of audit experience.

[FOR PRETESTING ONLY] Q13a. How pleased would you be if your audit assistor had 10 years of audit experience, knowing the number of years of audit experience range from 3 to 30 years?

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Years of Audit Experience	Very Displeased	Somewhat Displeased	Neutral	Somewhat Pleased	Very Pleased
10 years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q14. **Secure Email, File Sharing, and Video Conferencing with IRS** describes whether your audit assistant is able to work and interact with your IRS auditor through a secure website that enables emails, online sharing of files, and video conferencing.

**AUDIT ASSISTANCE CONJOINT PRACTICE QUESTION**

Please answer the following practice question to make sure you understand our explanation of the next task.

Q15. Imagine that you are being audited by the IRS and you need to find a tax professional to help you with the audit of your small business or self-employed taxes.

**For this exercise, please assume that your current tax professional is not available to you.**

You have narrowed your choices down to two. Assume that the only difference between the two assistants is the number of years of audit experience the audit assistant has had. One choice is a tax attorney who is trained by the IRS and who has had 30 years of audit experience. The other option is a tax attorney who is trained by the IRS and who has had 3 years of audit experience. Please select the option that you prefer based on the years of audit experience.

Use a Tax Attorney	Use a Tax Attorney
Audit Training Provided by IRS? <b>Yes</b>	Audit Training Provided by IRS? <b>Yes</b>
Years of Audit Experience <b>30 years</b>	Years of Audit Experience <b>3 years</b>
<input type="checkbox"/>	<input type="checkbox"/>

[ASK IF RESPONDED Q15=3 YEARS]

Q15a. You chose the Tax Attorney who has fewer years of audit experience. Are you sure that you want a Tax Attorney who has not had as many years of audit experience? Select one answer only.

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- Yes, I'm sure that I want to choose the option where the Tax Attorney who is trained by the IRS has fewer years of audit experience. (Go to Q16)
- No, I'm not sure. Ask the question again.

Q15b. (Q15 asked again) Imagine that you are being audited by the IRS and you need to find a tax professional to help you with the audit of your small business or self-employed taxes.

**For this exercise, please assume that your current tax professional is not available to you.**

You have narrowed your choices down to two. Assume that the only difference between the two assistors is the years of audit experience the audit assistor has had. One choice is a tax attorney who is trained by the IRS and who has had 30 years of audit experience. The other option is a tax attorney who is trained by the IRS and who has had 3 years of audit experience. Please select the option that you prefer based on the years of audit experience.

Use a Tax Attorney	Use a Tax Attorney
Audit Training Provided by IRS? <b>Yes</b>	Audit Training Provided by IRS? <b>Yes</b>
Years of Audit Experience <b>30 years</b>	Years of Audit Experience <b>3 years</b>
<input type="checkbox"/>	<input type="checkbox"/>

**CHOICE TASKS FOR IRS TAX AUDIT ASSISTOR**

Q16–25. Please assume that you received a letter from the IRS explaining that you are being audited. After reading the letter, you are concerned you may be liable for as much as **\$5,000** in additional taxes. Later, we will ask you about a higher potential tax liability. You want to contact a tax professional to assist with this audit liability. Each of the next ten screens will show you four types of audit assistors who can help you through the audit process, one in each column. Each of the four audit assistors on each screen will have different characteristics. Please compare all of the four candidates and choose the one you **most** prefer.

Your actual experience will likely differ from the specifics we will show you. There is no right or wrong answer. We are only interested in how you would react to the different candidates and their characteristics.

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**For this exercise, please assume that your current tax professional is not available to you.**

*[WHEN HOVER OVER ATTRIBUTE; SHOW DESCRIPTION]  
[ROTATE ATTRIBUTES UNDER TYPE OF AUDIT ASSISTOR]*

Q16–25 (ten similar screens). Suppose the IRS is auditing your small business or self-employed tax return. Which of the following four types of audit assistors would you ask to help you if you are concerned you may be liable for as much as **\$5,000 in additional taxes?**

Type of Audit Assistor	Tax Attorney who Can Represent You before the IRS & Costs \$250-\$500 per Hour	CPA who Can Represent You before the IRS & Costs \$100-\$300 per Hour	Enrolled Agent who Can Represent You before the IRS and Costs \$75-\$150 per Hour	Unenrolled Return Preparer who Has Limited Authority to Represent You before the IRS and Costs \$25-\$100 per Hour	NONE: I would do it myself or use the help of a friend or relative.
Type of Audit Training Audit Assistor Has Had	General	General plus emphasis on my audit issue and my industry	General plus emphasis on my audit issue	General	
Hours of Audit Training per Year	0	40	16	4	
Audit Training Provided by IRS?	No	Yes	Yes	No	
Secure Emailing, File Sharing, and Video Conferencing with IRS?	Yes	No	Yes	No	
Years of Audit Experience	3	30	10	10	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Thank you for your answers.

Q26–Q35. Now please imagine you are being audited with a different tax liability. Please assume that you received a letter from the IRS explaining that you are being audited.



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After reading the letter, you are concerned you may be liable for **\$25,000 or more** in additional taxes.

Again, you want to contact a tax professional to assist with this audit liability. Each of the next ten screens will show you four types of audit assistors who can help you through the audit process, one in each column. Each of the four audit assistors on each screen will have different characteristics. Please compare all of the four candidates and choose the one you **most** prefer.

Your actual experience will likely differ from the specifics we will show you. There is no right or wrong answer. We are only interested in how you would react to the different candidates and their characteristics.

**For this exercise, please assume that your current tax professional is not available to you.**

Q26–Q35 (10 similar screens). Suppose the IRS is auditing your small business or self-employed tax return. Which of the following four types of audit assistors would you ask to help you if you are concerned you may be liable for **\$25,000 or more in additional taxes?**

Type of Audit Assistor	Tax Attorney who Can Represent You before the IRS & Costs \$250-\$500 per Hour	CPA who Can Represent You before the IRS & Costs \$100-\$300 per Hour	Enrolled Agent who Can Represent You before the IRS and Costs \$75-\$150 per Hour	Unenrolled Return Preparer who Has Limited Authority to Represent You before the IRS and Costs \$25-\$100 per Hour	NONE: I would do it myself or use the help of a friend or relative.
Type of Audit Training Audit Assistor Has Had	General	General plus emphasis on my audit issue and my industry	General plus emphasis on my audit issue	General	
Hours of Audit Training per Year	0	40	16	4	
Audit Training Provided by IRS?	No	Yes	Yes	No	
Secure Emailing, File Sharing, and Video Conferencing with IRS?	Yes	No	Yes	No	
Years of Audit Experience	3	30	10	10	
	[ ]	[ ]	[ ]	[ ]	[ ]

[FOR PRETESTING ONLY] Q35a. Do you have any final comments about audit assistance?

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[FOR PRETESTING ONLY] Q35b. How difficult was this task to complete?

- Not at all difficult
- Not very difficult
- Somewhat difficult
- Very difficult

[FOR PRETESTING ONLY] [IF Q35b=Somewhat difficult OR Very difficult]  
Q35c. What was particularly difficult for you?

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## **PREPARING TAXES**

Now we have some questions about your recent tax experiences.

Q36. Who prepared your most recent tax return? Was it: [select only one]

- Me (myself)
- Someone else in my business
- A paid preparer (such as an accountant, CPA, Enrolled Agent, or National Chain)
- An Unpaid preparer (friend, relative, colleague, or IRS representative at a Volunteer Tax Assistance site)
- Other, specify \_\_\_\_\_

Q37. [ASK IS ANSWERED "ME" IN Q36] Did you use tax preparation software?

- Yes
- No
- Unsure

Q38. [ASK IF SELECTED PAID PREPARER IN Q36] What type of paid preparer did you use? [select only one]

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- CPA
- Enrolled Agent
- Tax attorney
- Unenrolled tax preparer without specific tax preparation certification
- National tax preparation firm
- Other
- Unsure

Q39. Did you electronically file (e-file) your most recent tax return?

- Yes
- No

Q40. (IF SELECTED PAID PREPARER IN Q36) When you paid for tax preparation, did you also pay extra for audit protection, which is a nominal fee you pay upfront to receive free assistance in the event of an audit? [select only one]

- Yes
- No
- Unsure

Q41. What was the cost for audit protection?

\_\_\_\_\_dollars

**AUDIT EXPERIENCE**

Q42. Have any of your tax returns been audited in the past three years? (*programmer, first three are multiple response*)

- Yes, in-person audit with IRS examiner at my or (my tax professional's) place of business (go to Q43)
- Yes, in-person audit with IRS examiner at IRS office (go to Q43)
- Yes, correspondence/mail audit with no in-person contact with IRS examiner (go to Q43)
- No (go to Q50)
- Not sure (go to Q50)

Q43. How many issues or items did the audit cover?

- 3 or fewer
- 4 or 5
- 6 or more
- Not sure

Q44. What issues triggered the audit of your return? Please mark all that apply.

- Wages interest or dividend income
- Capital gains/losses

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- Business income or expenses
- Itemized deductions
- Home office deduction
- Rental income/expenses
- Something else, specify \_\_\_\_\_
- Not sure

Q45. Did you have a tax professional help you in any way with your most recent audit or did you handle it all on your own?

- Tax professional helped with audit (go to Q46)
- Handled audit on my own (go to Q49)

Q46. Which type of tax professional helped you?

- CPA
- Enrolled Agent
- Tax attorney
- Unenrolled tax preparer without specific tax preparation certification
- National tax preparation firm
- Relative or friend (go to Q49)
- Other, specify \_\_\_\_\_ (go to Q49)
- Unsure (go to Q49)

Q47. Did you have to pay for this audit assistance?

- Yes
- No

Q48. (IF PAID FOR ASSISTANCE) What was the total cost for this audit assistance?  
\_\_\_\_\_dollars

Q49. What was the outcome of your audit?

- \$1 to \$5,000 increase in taxes
- \$5,001 to \$10,000 increase in taxes
- \$10,001 to \$20,000 increase in taxes
- \$20,001 to \$30,000 increase in taxes
- Over \$30,000 increase in taxes
- I did not owe money, and the return was accepted as filed (no change)
- Audit led to a decrease in the amount of my taxes (received a refund)
- The audit is not resolved
- Not sure

## DEMOGRAPHIC QUESTIONS

Q50. Do you use accounting software to maintain your business finances?

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- Yes
- No

Q51. (ASK IF FILED FORMS 1120, 1120S, 1065 in Q6) Which of the following best describes your company's gross revenues this past year?

- Less than \$50,000
- \$50,000 but less than \$500,000
- \$500,000 but less than \$1 million
- \$1 million but less than \$10 million
- \$10 million or more
- Not sure
- Refuse

Q52. (ASK IF FILED FORM 1040 with Schedules C, E, or F in Q6) What were your gross receipts or rentals from all sources reported on your 1040 this past year. Was it...?

- Less than \$50,000
- \$50,000 but less than \$250,000
- \$250,000 but less than \$500,000
- \$500,000 but less than \$1 million
- \$1 million but less than \$10 million
- \$10 million or more
- Not sure
- Refuse

Q53. What is your main type of business or service provided?

- Construction
- Farming
- Financial services
- Food and beverage
- Healthcare
- Manufacturing
- Real estate
- Retail sales
- Technology
- Wholesale sales and distribution
- Other services
- Something else
- Not sure

Q54. Would you describe yourself primarily as...?

- A business owner (includes general or limited partner)
- A self-employed contractor

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- An employee of a company that you do not own
- Other
- Not Sure

You have reached the end of the survey. Thank you for participating in this research.  
Your feedback is very valuable.

Dear %%firstname%%,

Thanks for being an integral part of KnowledgePanel! Your latest survey can be accessed by clicking the following link:

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(If it does not work automatically from email, please copy the below link to your internet browser).

<http://sd.kninc.net/sd.aspx>

Our Panel Member Support Center is available if you have questions or comments. You can contact us at our toll free 1-800-782-6899 number, or simply reply to this email invitation. In order to better serve you, please be sure to include reference #(XXXXXX) in the Subject of your message. We are always happy to hear from you!

Thanks,

KnowledgePanel Support Team

[www.knowledgepanel.com](http://www.knowledgepanel.com)

This email was intended for %%firstname%%.

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(If it does not work automatically from email, please copy the below link to your internet browser).

<http://sd.kninc.net/sd.aspx>

Our Panel Member Support Center is available if you have questions or comments. You can contact us at our toll free 1-800-782-6899 number, or simply reply to this email invitation. In order to better serve you, please be sure to include reference #(XXXXXX) in the Subject of your message. We are always happy to hear from you!

Thanks,

KnowledgePanel Support Team

[www.knowledgepanel.com](http://www.knowledgepanel.com)

This email was intended for %%firstname%%.

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