

Attachment

2011 IRS Oversight Board
Taxpayer Attitude Study Questionnaire

Intro:

Hello, I'm _____ from GfK. We are a national opinion research firm and we are not selling anything. We are only interested in your opinions. May I please speak with the... (OLDEST/YOUNGEST MALE/FEMALE 18 YEARS OF AGE OR OLDER)

We are conducting a national survey about a variety of topics and would like to ask you a few brief questions. (READ IF NECESSARY) Let me assure you that we're not selling anything. This voluntary survey should take about 16 minutes to complete.

(Do Not Read) Record gender by observation:

_____ Male
_____ Female

The following questions pertain to filing federal income taxes:

1. How much, if any, do you think is an acceptable amount to cheat on your income taxes? Would you say... (READ LIST. CHECK ONLY ONE RESPONSE.)

A little here and there 1
As much as possible 2
Or, Not at all 3
(DO NOT READ) Don't know/not sure dk

2. I'm going to read you some statements. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree. How about... (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

Table with 5 columns: Statement, COMPLETELY AGREE, MOSTLY AGREE, MOSTLY DISAGREE, COMPLETELY DISAGREE. Rows include statements about civic duty, tax accountability, reporting taxes, fair payment, and IRS guidance.

3. How important is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe? Would you say it is very important, somewhat important, not very important, or not at all important? Let's start with... (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	<u>VERY IMPORTANT</u>	<u>SOMEWHAT IMPORTANT</u>	<u>NOT VERY IMPORTANT</u>	<u>NOT AT ALL IMPORTANT</u>
Ensures low income taxpayers are reporting and paying their taxes honestly	1	2	3	4
Ensures small businesses are reporting and paying their taxes honestly	1	2	3	4
Ensures high income taxpayers are reporting and paying their taxes honestly	1	2	3	4
Ensures corporations are reporting and paying their taxes honestly	1	2	3	4

4. How much influence does each of the following factors have on whether you report and pay your taxes honestly? Would you say it has a great deal of influence, somewhat of an influence, very little influence, or is not at all an influence. How about. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	<u>A GREAT DEAL OF INFLUENCE</u>	<u>SOMEWHAT OF AN INFLUENCE</u>	<u>VERY LITTLE INFLUENCE</u>	<u>IS NOT AT ALL AN INFLUENCE</u>
Fear of an audit	1	2	3	4
Belief that your neighbors are reporting and paying honestly	1	2	3	4
Third parties reporting your income (e.g., wages, interest, dividends) to the IRS	1	2	3	4
Your personal integrity	1	2	3	4

5. How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers. Would you say it is very important, somewhat important, not very important, or not at all important? How about. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	<u>VERY IMPORTANT</u>	<u>SOMEWHAT IMPORTANT</u>	<u>NOT VERY IMPORTANT</u>	<u>NOT AT ALL IMPORTANT</u>
A toll-free telephone number to answer your questions	1	2	3	4
Office locations you can visit where an IRS representative will answer your questions	1	2	3	4
A web site to provide you with information	1	2	3	4
The ability to email your questions directly to the IRS	1	2	3	4
Opportunities for electronic filing of tax returns	1	2	3	4
A computer terminal located in a kiosk at a library or shopping mall	1	2	3	4
A tax assistance van that visits locations not convenient				

to IRS offices to provide information and assistance 1 2 3 4

Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc. 1 2 3 4

6. How likely would you be to use each of the following services for help with a tax issue. Would you be very likely, somewhat likely, not very likely, or not at all likely? How about. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	<u>VERY LIKELY</u>	<u>SOMEWHAT LIKELY</u>	<u>NOT VERY LIKELY</u>	<u>NOT AT ALL LIKELY</u>
A toll-free telephone number to answer your questions	1	2	3	4
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	1	2	3	4
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	1	2	3	4
A web site to provide you with information	1	2	3	4
The ability to email your questions directly to the IRS	1	2	3	4
A computer terminal located in a kiosk at a library or shopping mall	1	2	3	4
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	1	2	3	4
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	1	2	3	4

IF ANSWERED “VERY” OR “SOMEWHAT LIKELY” TO USE TOLL-FREE NUMBER IN Q.6 (Q6.1 (1,2)) ASK Q. 7. OTHERS SKIP TO INSTRUCTION BEFORE Q. 8.

7. You said you would be likely to use a toll-free telephone number to contact the IRS. How long are you willing to wait to speak to a customer representative when calling an IRS toll-free telephone number? [RECORD VERBATIM ANSWER NEXT TO APPROPRIATE SCALE. MUST BE A NUMERICAL ANSWER.]

_____ seconds _____ minutes

**IF ANSWERED “VERY” OR “SOMEWHAT LIKELY” TO USE OFFICE LOCATIONS IN Q.6 (Q6.2 or Q6.3 (1,2))
ASK Q. 8. OTHERS SKIP TO Q. 9.**

8. You said you would be likely to use office locations where an IRS representative will answer your questions. Would you prefer to schedule an appointment to speak with a representative at a specific time or would you prefer to walk in at your convenience and wait for the next available representative? (DO NOT READ LIST. CHECK ONLY ONE RESPONSE.)

Prefer to schedule appointment 1 (SKIP TO Q. 9)
 Prefer to walk in 2 (CONTINUE)
 Don't Know dk (SKIP TO Q. 9)

- 8a. How long are you willing to wait to speak to a customer representative if you visited an IRS walk-in assistance center without an appointment? [RECORD VERBATIM ANSWER NEXT TO APPROPRIATE SCALE. MUST BE A NUMERICAL ANSWER.]

_____ minutes _____ hours

9. How valuable would you say each of these sources is for getting tax advice or information. Would you say it is very valuable, somewhat valuable, not very valuable, or not at all valuable? How about. . . (READ LIST. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	<u>VERY VALUABLE</u>	<u>SOMEWHAT VALUABLE</u>	<u>NOT VERY VALUABLE</u>	<u>NOT AT ALL VALUABLE</u>
IRS representatives	1	2	3	4
IRS printed publications, for example, brochures, instructions	1	2	3	4
IRS website	1	2	3	4
Paid tax professional	1	2	3	4
Family or friends	1	2	3	4
Reference materials from sources other than the IRS (for example, books, software, private sector websites)	1	2	3	4

10. Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS? Would you say very satisfied, somewhat satisfied, not very satisfied, or not at all satisfied? (DO NOT READ LIST. CHECK ONLY ONE RESPONSE.)

Very satisfied 1
 Somewhat satisfied 2
 Not very satisfied 3
 Not at all satisfied 4

- 10a. Considering the resources the IRS receives to do its job, which of the following statements do you most agree with? Do you feel that the... (choose only one):

- 1 IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities
- 2 IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs
- 3 IRS maintains a proper balance between its enforcement activities and its customer service programs

dk (DO NOT READ) Don't know

11. I'm going to read you some statements about the funding the IRS receives. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree. How about. . . (READ EACH. ROTATE. CHECK ONLY ONE RESPONSE FOR EACH.)

	<u>COMPLETELY AGREE</u>	<u>MOSTLY AGREE</u>	<u>MOSTLY DISAGREE</u>	<u>COMPLETELY DISAGREE</u>	<u>DK/NA</u>
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe.	1	2	3	4	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person.	1	2	3	4	5

12. Federal tax laws specify what sources of income are subject to taxation, the tax rates to be applied, along with the allowable tax deductions, exemptions and credits. Which of the following governmental entities do you think is most responsible for writing federal tax laws? [Select only one, rotate first two selection options]

The IRS 1
 The Congress 2
 (DO NOT READ) Don't know

13. In January 2010, the IRS announced its plans that would require all paid preparers of federal tax returns to meet certain registration, testing and continuing professional education requirements. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers be required to meet standards of ...

	<u>VERY IMPORTANT</u>	<u>SOMEWHAT IMPORTANT</u>	<u>NOT VERY IMPORTANT</u>	<u>NOT AT ALL IMPORTANT</u>
Competency in order to enter the tax preparation business	1	2	3	4
Ethical behavior in order to enter the tax preparation business	1	2	3	4

14. Did you use a paid tax return preparer to prepare your most recent Federal income tax return?

Yes 1
 No 2
 Refused ref

15. Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods? [SELECT ALL THAT APPLY]

Called the IRS on the telephone	1
Visited an IRS office for in-person help	2
Sent an e-mail to the IRS	3
Visited the IRS website, other than to file taxes	4
Sent the IRS a letter in the mail, other than to file taxes	5
Did not contact the IRS	6

16a. Again, thinking back over the past year, and excluding the filing of a tax return, were you contacted by the IRS?

- Yes 1
- No 2

[If “No”, skip to Paperwork Reduction Act Statement and proceed from there]

[If “Yes”, then continue to question 16b]

16b. Under which of the following circumstances did the IRS contact you? [SELECT ALL THAT APPLY]

1. You received an IRS letter informing you that the IRS had made an adjustment to your return to correct a math error
2. You received an IRS letter or telephone call noting a discrepancy between information on your tax return and information sent to the IRS by third parties such as your bank.
3. You received any other type of IRS letter, telephone call or visit concerning a matter about your federal taxes.

Paperwork Reduction Act (PRA) Statement: [This statement should be included on every collection instrument and voiced during every interview]

The following statement pertains only to the questions you answered on filing federal income taxes:

READ TO ALL, INCLUDING TERMINATES AND REFUSALS

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. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the:

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

The following questions are just for statistical purposes only and will be combined with those of all other survey respondents. Your individual data will not be shared with anyone outside of GfK .

ASK EVERYONE

Now, for classification purposes only, would you please tell me...

1. Do you own or rent your home?

Own 1

Rent 2

2. Are you...? (READ LIST)

Single, never married 1
Married 2
Or, separated, widowed, or divorced 3

3. Are you, yourself, currently employed... (READ LIST)

Full-Time 1
Part-Time 2
Not Employed 3

4. Including yourself, how many people are there living in your household?

Total	1	2	3	4	5	6	7	8+	
A. How Many Of These Are Adults, 18 Or Older	1	2	3	4	5	6	7	8+	
B. How Many Are Children 12 To 17?	0	1	2	3	4	5	6	7	8+
C. How Many Are Children 6 To 11?	0	1	2	3	4	5	6	7	8+
D. How Many Are Children Under 6?	0	1	2	3	4	5	6	7	8+

5. What is your age? (DO NOT READ LIST.)

18-20 1
21-24 2
25-29 3
30-34 4
35-39 5
40-44 6
45-49 7
50-54 8
55-59 9
60-64 10
65-69 11
70-74 12
75 And Over 13
Refused ref

6. What is the last grade of school you completed? (DO NOT READ LIST)

Less than high school graduate 1
High school graduate 2

Some college/2 year Associate's	
Degree	3
Graduated college(4 year)	4
Post graduate school	5
Trade/Technical (Other)	6

7. We try to classify people into broad income groups. To do this, would you please tell me which of the following categories most closely represents your annual household income? (READ LIST)

Under \$15,000	1
\$15,000-less than \$20,000	2
\$20,000-less than \$25,000	3
\$25,000-less than \$30,000	4
\$30,000-less than \$40,000	5
\$40,000-less than \$50,000	6
\$50,000-less than \$75,000	7
\$75,000-less than \$100,000	8
\$100,000-less than \$125,000	9
\$125,000-less than \$150,000	10
\$150,000 and over	11

(DO NOT READ) Don't know/Refused dk

8a. Are you of Hispanic or Latino origin (ethnicity)?

Yes	1
No	2

8b. What is your race? Please select one or more. Are you... [ACCEPT ALL MULTIPLE ANSWERS.]

White	1
Black or African American	2
Asian	3
Native Hawaiian or other Pacific Islander	4
American Indian or Alaskan Native	5

(DO NOT READ) Refused ref

(DO NOT READ) Don't know dk

Those are all of the questions I have for you. Thank you for participating in our survey today.