

**Forrester IRS Taxpayer Segmentation Research  
Quantitative Survey: MAIN SURVEY  
For OMB Approval  
7-11-11  
Business Taxpayers**

Audience	Sample Size
Business Taxpayers - Large/Mid-size	N=200 minimum / 450 max
Business Taxpayers - Small / Self-employed	N=200 minimum / 450 max
Business Taxpayers - Tax Exempt	N=100 minimum / 350 max
Business Taxpayers - TOTAL	N=750

**IF QUALIFIED AS BUSINESS RESPONDENT (BUT NOT SELF-EMPLOYED), CONTINUE FROM SCREENER INVITATION (SEE OTHER DOCUMENT)...**

**C. General skills/behaviors assessment**

In the next few questions, we'd like to understand your familiarity with taxes.

C1. Approximately what percent of your time in your job is devoted to focusing on generating, preparing, reviewing, filing, or responding to questions about your company's business tax returns? *Your best estimate is fine.*

1. [ENTER NUMBER 0-100]%

C2. In general, how knowledgeable would you say are about US tax laws?

[RECORD NUMBER 1-9]

Not at all knowledgeable 1	2	3	4	5	6	7	8	Extremely Knowledgeable 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C3. How often do you advise others (family, friends, etc.) about taxes?

[RECORD NUMBER 1-9]

Never advise others 1	2	3	4	5	6	7	8	Advise others all the time 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C4. Typically, what sources do you look to for information about US tax policy or tax laws that impact your company? *Select all that apply.*

**[ROTATE]**

1. IRS website (IRS.gov)
2. Other, non-IRS website for tax information
3. Internet search
4. Took a formal tax preparation or other tax-related course
5. Tax preparation manual or other tax-related book or guide
6. Commercial tax professional (tax preparer, consultant, or attorney), such as H&R Block, Jackson Hewitt, etc.
7. Independent tax professional (tax preparer, consultant, or attorney)
8. Tax preparation software – e.g., TurboTax, etc.
9. Friend, colleague, or family member
10. Library
11. Other **[SPECIFY]**

C5. When changes are proposed or made to US tax laws, how much attention do you pay to whether they may or may not impact your company's tax situation?

**[RECORD NUMBER 1-9]**

Do not pay any attention 1	2	3	4	5	6	7	8	Pay very close attention 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C6. *Not included in Business version*

C7. In general, how frequently does your company outsource financial activities other than taxes, such as financial planning, investing, budgeting, accounting, or paying bills? *(By outsource, we mean hire someone outside your company to do this task for you).*

**[RECORD NUMBER 1-9]**

NEVER outsource ANY financial activities 1	2	3	4	5	6	7	8	ALWAYS outsource ALL financial activities 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C8. In general, how easy or difficult do you consider activities involved with preparing and filing federal tax returns to be?

**[RECORD NUMBER 1-9]**

Extremely difficult									Extremely easy
1	2	3	4	5	6	7	8	9	
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**[ASK IF S20=1 (Foreign company)]**

C9\_b. Given that your company has locations and/or employees outside the US, what is your perception of the ease of the process of preparing and filing business returns in the US relative to other countries?

1. The process is more difficult in the US than other countries
2. The process is about this same as in other countries
3. The process is easier in the US than other countries
4. Don't know

C10-12. *Not included in Business version*

**[ASK IF S9a=1 (have used a tax pro)]**

C13. You stated earlier that your company used a tax professional to help prepare and file your tax returns. For what reasons do you use a tax professional? *Select all that apply.*

1. Because tax forms are difficult to understand
2. Because tax laws change so frequently and we don't have the internal resources to keep up
3. Because my company doesn't have time to do them ourselves internally
4. Because my company had a past problem with the IRS or taxes, and believes that a tax professional can help avoid this in the future
5. Because it's easier / more convenient
6. Because my company had unusual circumstances that made this year's return more complex than usual (such as merger/acquisition, bankruptcy or closing, etc.)
7. Because we want to avoid making a mistake
8. Because my company believes a tax professional can help to minimize our payments and/or maximize our return
9. Some other reason **[SPECIFY]**

C14. *Not included in Business version*

C15. As a general rule, how would you characterize your company's approach to itemized deductions or expenses?

1. Very conservative
2. Somewhat conservative

- 3. Somewhat aggressive
- 4. Very aggressive

C16. How proactive does your company tend to be in planning for and minimizing its tax burden throughout the year, such as by tracking deductible expenses, making purchases to qualify for tax credits or deductions, selling investments to offset capital gains, making charitable donations, etc.?

**[RECORD NUMBER 1-9]**

Not proactive - my company does not pay attention to any of these things <b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	Extremely proactive - my company does as many of these things as possible <b>9</b>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**[ASK IF C16>4]**

C17. Which of the following behaviors describe the ways in which your company is proactive in planning for and minimizing your tax burden? *Select all that apply.*

- 1. Postponing or accelerating income
- 2. Postponing or accelerating deductions
- 3. Maximizing depreciation deductions
- 4. ~~[FOR W&I VERSION ONLY Keep receipts and track expenses for business, medical, home energy upgrades, childcare, sales tax, etc.]~~
- 5. Make additional contributions to tax-free accounts (retirement, education, etc.)
- 6. Make additional charitable contributions
- 7. Make purchases that may qualify for a tax credit
- 8. Sell investments to offset capital gains
- 9. Other
- 10. None of the above **[EXCLUSIVE]**

**[NOTE TO DATA PROCESSOR: BUSINESS VERSION C18-22 CORRESPOND TO W&I SCREENER QUESTIONS S23-27]**

C18. In the last 3 years, to your knowledge, has your company ever had a question or problem...

	Yes	No	Not sure
A. ... <u>while preparing</u> your tax return(s)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. ... <u>after filing</u> your tax return(s)?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

C19. Has your company **received a notice** from the IRS at any time in the past 3 years?

1. Yes
2. No
3. Not sure

**[ASK IF C19=1]**

C20. Which of the following types of tax notice(s) did your company receive? *Please select all that apply.*

1. Notice to inform you that there was an error in computing your tax return, and that the IRS has made adjustments to the return
2. Notice to inform you of a tax, penalty, and/or interest due
3. Notice to inform you of a balance due or past due
4. Notice to inform you of a refund
5. Notice to remind you of installment agreement
6. Notice to inform you that IRS intends to levy
7. Notice to request verification for unreported income, payments, credits, or exemptions
8. Notice to inform you of missing information regarding your return
9. ~~[W&I VERSION ONLY; SEE S25] Notice to inform you of a missing W-2 form~~
10. **[DELETED]**
11. ~~[W&I VERSION ONLY; SEE S25] Notice to inform you of missing filing status~~
12. Notice to inform you of issues regarding your payroll entries
13. Notice to inform you of IRS's denial of your request for or termination of an existing business tax status (i.e. S Corp, C Corp, subsidiary, tax exempt, etc.)
14. Notice to inform current filer to file a different form next year, or a particular form is not required
15. Other **[SPECIFY]**
16. Not sure **[EXCLUSIVE]**

C21. Have you, personally, **contacted the IRS** at any time in the past 3 years on behalf of your company for any of the following reasons? *Please select all that apply.*

1. To check the status of tax refund
2. To get a form or publication
3. To ask tax law questions
4. To obtain a tax ID number
5. To get return preparation assistance
6. To get payment information
7. To obtain information from a prior year's tax return
8. To inquire about or respond to an IRS notice
9. To arrange a payment
10. Some other reason
11. No, I have not contacted the IRS in the past 3 years **[EXCLUSIVE]**

C22. How, if at all, have you, personally, interacted with the IRS on behalf of your company? *Select all that apply.*

1. Called IRS Customer Service (toll-free number)
2. Called a specific IRS department or field office
3. Used the IRS.gov website
4. Went in person to an IRS Tax Assistance Center
5. Sent a letter to the IRS
6. Faxed a letter/form/corrected information to the IRS
7. Had our tax preparer, tax consultant, tax attorney, or other professional representative handle the interaction
8. Other
9. Have never interacted with the IRS **[EXCLUSIVE]**

C23. To what extent are the following factors a challenge for you when it comes to preparing and filing your company's tax return?

[PROGRAMMER: RANDOMIZE A-J]	Not at all 1	2	3	4	5	6	7	8	To a very great extent 9
A. Understanding the language and instructions on tax forms	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. Determining whether certain sources of revenue were relevant to the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. Meeting the tax deadline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. Having the money to pay tax due by the deadline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. Understanding what is defined as "income" by the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. Itemizing deductions /expenses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. Having to make estimates for deductions/expenses (e.g., value of in-kind donations, square footage, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[NOTE: ITEMS E, G, J NOT INCLUDED IN BUSINESS VERSION]

C24. Assuming you needed to interact with the IRS for some reason, what would be your MOST PREFERRED method of contacting the IRS?

1. By phone
2. Online at the IRS.gov website
3. Email
4. In person with on-site IRS employee or at an IRS office
5. Live chat via the IRS.gov website
6. Other [SPECIFY]

**D. EXPERIENTIAL BATTERY: Current tax return assessment**

The next several questions are about your company's most recent tax return.

D1. Thinking about your company's 2010 federal tax return, how simple or complex would you say it was to prepare and complete?

[RECORD NUMBER 1-9]

Very simple 1	2	3	4	5	6	7	8	Very complex 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D2. How confident are you in the accuracy of your company's 2010 federal tax return?

[RECORD NUMBER 1-9]

Not at all confident 1	2	3	4	5	6	7	8	Extremely confident 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D3. In your estimation, how likely is it that your company will be contacted or questioned by the IRS about its 2010 federal tax return?

[RECORD NUMBER 1-9]

Extremely unlikely 1	2	3	4	5	6	7	8	Extremely likely 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D4. To what extent did you feel any of the following when preparing, reviewing, or thinking about your company's 2010 federal tax return?

[PROGRAMMER: RANDOMIZE]	Not at all 1	2	3	4	5	6	7	8	To a very great extent 9
A. Frustrated	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. Anxious	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. Flustered	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. Confident	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. Scared	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. Angry	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G. Resigned	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. Rushed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. Doing my part	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
J. Intimidated	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
K. Prepared	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

D6. Did your company receive a refund or owe additional money on its 2010 federal tax return?  
The company...

1. ...received a refund
2. ...owed additional money
3. ...neither - the balance on the 2010 federal tax return was \$0

### E. EXPERIENTIAL BATTERY: Battery for those with past problem/notice

The next several questions are about any interactions you or your company may have had with the IRS regarding a past problem or notice.

[ASK IF C19>1 (Has not received a notice in past 3 yrs)]

E1. Has your company ever been audited by the IRS?

1. Yes
2. No
3. Not sure

[ASK IF C19=1 OR E1=1; OTHERWISE, SKIP TO F1]



E2. [IF C19=1, INSERT: You mentioned previously that your company received a notice from the IRS at some time in the past 3 years.] How familiar are you with that audit and what occurred?

1. Very familiar with it
2. Somewhat familiar
3. Not familiar at all

[ASK IF C21=8 OR E2=1 (responded to audit notice, or familiar with past audit), OTHERWISE SKIP TO F1]

E3. How would you characterize the cause of the problem?

1. Balance due or past due
2. IRS wanted verification of income, or for a credit or deduction taken
3. Return under-reported income, or over-estimated a deduction
4. Deductions were taken that should not have been
5. Funds weren't available to make a full payment on taxes due
6. Simple misunderstanding of procedure or tax code
7. Simple error in addition or subtraction
8. There was a typo, or an undated or unsigned form
9. **[DELETED FOR BUSINESS VERSION Missing filing status]**
10. Missing return, form, schedule, or other information
11. Forms weren't filed on time
12. There was an issue with my business's tax status
13. There was an unexplained adjustment of a tax return or form
14. Other **[SPECIFY]**

E4. How would you rate the level of anxiety in your company upon learning of the issue?

[RECORD NUMBER 1-9]

Not at all anxious 1	2	3	4	5	6	7	8	Extremely anxious 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E5. Has this problem or issue been resolved?

1. Yes
2. No

E6. How easy or difficult was it (or has it been) to resolve the problem or issue?

[RECORD NUMBER 1-9]

Very difficult 1	2	3	4	5	6	7	8	Very easy 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[ASK IF E5=1]

E7. How would you rate your satisfaction with the resolution your company came to with the IRS on this problem or issue?

[RECORD NUMBER 1-9]

Extremely dissatisfied 1	2	3	4	5	6	7	8	Extremely satisfied 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E8. How much time has been spent by your company trying to resolve the issue?

[RECORD NUMBER 1-9]

Very little time 1	2	3	4	5	6	7	8	A great deal of time 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E9. Do you consider the amount of time it has taken trying to resolve this problem or issue to be reasonable or appropriate?

[RECORD NUMBER 1-9]

Not at all reasonable 1	2	3	4	5	6	7	8	Extremely reasonable 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

E10. Would you say the problem or issue was something a lot of companies experience, or very few?

1. Almost no other companies experience this type of problem or issue
2. Very few companies experience this type of problem or issue
3. A lot of companies experience this type of problem or issue
4. Almost all companies, at some time or another, experience this type of problem or issue

**F. EXPERIENTIAL BATTERY: For those who have contacted IRS**

[ASK IF C21=1-7 or C21=9-10 (HAD PRIOR CONTACT, NOT ABOUT AN AUDIT); OTHERWISE, GO TO G1]

You indicated earlier that you contacted the IRS on behalf of your company in the past three years. For the next several questions, please think about the most recent experience specifically.

**[ASK IF E10=1-4 (answered section E about audit)]**

F1. Did you contact the IRS specifically regarding the notice you received from the IRS, or was it regarding some other question or issue?

1. I contacted them about the notice
2. I contacted them about some other question or issue
3. Don't know

**[ASK IF F1>1]**

F2. How would you evaluate your overall experience with interacting with the IRS?

**[RECORD NUMBER 1-9]**

Extremely negative 1	2	3	4	5	6	7	8	Extremely positive 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

F3. Was the IRS able to resolve your company's issue or answer its question?

1. Yes
2. No

**[ASK IF F3=1]**

F4. Was your company's issue resolved or question answered by the IRS in...?

1. ...a single attempt or contact
2. ...multiple attempts or contacts
3. Not sure / don't remember

F5. What, if any, other sources did you look to for information on this issue or question? *Select all that apply.*

1. Did not consult any other sources
2. IRS website (IRS.gov)
3. Other website (**not** IRS.gov)
4. Tax professional
5. Tax software
6. Tax preparation manual or other guide
7. Friend, colleague or family member
8. Library
9. Other

**G. Non-compliance Risks / Behaviors**

Not asked for Business version.

**H. ATTITUDINAL BATTERY: IRS AND TAXES**

**INTRODUCTION:** The next several questions are about your general experiences and perceptions about the IRS and taxes.

- H1. To what extent do you agree or disagree with the following statements about the IRS and taxes?  
 Even if you have not interacted with the IRS, please rate the statements below based on your perceptions.

[PROGRAMMER: RANDOMIZE]	Completely disagree								Completely agree
	1	2	3	4	5	6	7	8	9
C. The IRS makes everything more difficult than it needs to be.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. It takes more time than it should to deal with the IRS.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. If you contact the IRS for any reason, it raises a flag in their system and they watch you more closely.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G. The IRS is a trustworthy organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
M. Even if you think you've resolved a problem with the IRS, it keeps coming back.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
P. The IRS doesn't create the policies they are asked to enforce.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[NOTE: ITEMS A, B, E, H-L, N, O ARE NOT INCLUDED IN THE BUSINESS VERSION]

**I. PSYCHOGRAPHICS / ATTITUDES**

Not asked for Business version.

**J. ADDITIONAL MEDIATORS**

- J1. What is your overall outlook on the current economy in the United States of America?

[RECORD NUMBER 1-9]

Extremely negative (the US economy is bad and will continue to get worse) 1	2	3	4	5	6	7	8	Extremely positive (the US economy is strong and will continue to improve) 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

J2. How would you assess your company's financial security? (In other words, to what extent do you worry about making ends meet financially?)

[RECORD NUMBER 1-9]

Not at all secure - I do not feel my company is financially "safe" at all 1	2	3	4	5	6	7	8	Very secure - I feel my company is very "safe" financially 9
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

## K. DEMOGRAPHICS

[NOTE: SECTION K BETWEEN W&I AND BUSINESS ARE COMPLETELY DIFFERENT]

Finally, we have a few last questions to help us further classify your company.

K1. Is your company public (publicly traded) or privately held?

1. Public
2. Private
3. Tax Exempt

[ASK IF S18>1 (have more than one employee)]

K2. What percent of your company's employees are full-time, part-time, contract, or seasonal?

Type of employee	Percent of total employees
A. Full-time employees	[ENTER NUMBER 0-100]%
B. Part-time employees	[ENTER NUMBER 0-100]%
C. Contract employees	[ENTER NUMBER 0-100]%
D. Seasonal employees	[ENTER NUMBER 0-100]%

**[ASK IF S20=1 (have employees outside US)]**

K3. What percent of your company's employees are outside the US?

Type of employee	Percent outside the US
A. Full-time employees	[ENTER NUMBER 0-100]%
B. Part-time employees	[ENTER NUMBER 0-100]%
C. Contract employees	[ENTER NUMBER 0-100]%
D. Seasonal employees	[ENTER NUMBER 0-100]%

**[IF TAX EXEMPT BUSINESS (S6=2 AND S14A=3) SKIP K4]**

K4. What types of customers does your company serve? *Select all that apply.*

1. Other businesses
2. Government
3. Consumers
4. Other [SPECIFY]

K5. Where are your customers located?

1. US only
2. Outside US only
3. Both in the US and outside the US

K6. How much variability is there in your company's revenue? In other words, is your revenue the same (or nearly so) every month, or does it fluctuate due to season, business climate, etc.?

**[RECORD NUMBER 1-9]**

	No variability in revenue at all 1	2	3	4	5	6	7	8	Extremely variable 9
A. Variability from month-to-month?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. Variability from year-to-year?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

K7. What approach to accounting does your company use?

1. Cash
2. Accrual
3. Other
4. Not sure

K8. Which of the following conditions apply to your company that may impact your tax status?  
*Select all that apply.*

1. Have inventory
2. Have equipment / depreciable assets
3. Have investment income / dividends
4. Have income from rental property
5. Have debts
6. Qualify for tax incentives or credits (e.g., energy efficiency, "green" practices, social or economic development, etc.)
7. Subject to tax penalties (e.g., reforestation, environmental clean-up, etc.)
8. Make charitable donations
9. Make political contributions
10. Give grants or scholarships
11. Receive grants or scholarships
12. Provide financing to customers
13. Employ volunteers
14. Liquidate, terminate, dissolve, or discontinue location or operations
15. Acquire location or additional company
16. Bankruptcy
17. Sell, exchange, or dispose of more than 25% of assets
18. Own property / physical space
19. Incur fundraising fees and/or expenses
20. Collect membership dues
21. Maintain collections of works of art, etc.
22. Operate a school or hospital
23. Own a subsidiary company
24. Have a pension or profit-sharing plan for employees
25. Collect royalties
26. Invest in research and development
27. None of the above **[EXCLUSIVE]**

That is all the questions we have for you today - thank you for your participation!