



**Common Questionnaire For The Taxpayer Advocate Service's  
National And Communities Surveys Among Schedule C Filers**

OMB # 1545-1432  
RMR #10-09-281  
Summer-Fall, 2011  
**PAGE 1 (C1)**

CLIENT NOTES IN GREEN FONT. JULY 25  
 CHANGES AND NOTES IN PURPLE FONT.  
 RUSSELL INTERNAL NOTES ARE IN RED.

**RESPONDENT INFO PAGE**

**ENTER RESPONDENT'S 5-DIGIT I.D. # (USE TAS LIST ID #)**

(109--

113)

PHONE # (AC-\_\_\_\_\_ ) \_\_\_\_\_

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_ c(xxx,xxx) ST CODE \_\_\_\_\_ c(xxx,xxx)

**DESIGN & SAMPLE SIZES AND GEOGRAPHIC SCOPE OF EACH STUDY:**

**NATIONAL SURVEY** - Total Sample Size = **3,200**

- Cell 1) Total Schedule C Filers With LOW DIF/HIGH COMPLIANCE (n=**1250 OR LARGER n TBD**).....1 ...114
- Cell 2) Total Schedule C Filers In Middle Stratum (n=**700 OR LARGER n TBD**).....2
- Cell 3) Total Schedule C Filers With HIGH DIF/LOW COMPLIANCE (n=**1250 OR LARGER n TBD**).....3

**TAB: TAS will provide proportions so weights can be applied to data aggregated across cells.**

**COMMUNITIES SURVEY** - Total Sample Size = **700**

- Cell 1) Total Schedule C Filers In LOW DIFF/HIGH-Compliant Areas (n=**350**).....1 ...115
  - Sub-Cell #1) Community #1\* (n=**350**).....2
- Cell 2) Total Schedule C Filers In HIGH DIF/LOW-Compliant Areas (n=**350**).....1 ...116
  - Sub-Cell #1) Community #1\* (n=**350**).....2

**TAB: TAS will provide proportions for weighting any data in each Cell that combines communities.**

**LIST APPEND INFO: TAS WILL PROVIDE APPENDS FOR INCOME, GEOGRAPHY, NAICS CODES, AND SPECIFIC DIF LEVELS (DECILES 1-10) - PLUS POSSIBLY SPECIFIC ACTIVITY CODES. ALL ARE TO BE APPENDED TO FINAL DATA SET.**

**> FOR GEOGRAPHY: Check & Monitor Cells for Distribution into Geographic Areas as defined by TAS (e.g., TAS service regions, IRS areas, etc.) NOTE: TAS TO PROVIDE GEOGRAPHIC EXPECTATION %s.**

**CALL DURING 9 AM—9 PM TIME PERIOD IN ALL TIME ZONES & KEEP RECORD OF DATE, TIME AND DISPOSITION:**

		NA/ Busy/ VM	Phone Not In Service	Lang. Eng/Span	Refused (Stop After 3 Tries)	Over- Quota Gender	Over- Quota Age	Owner Not Reachable	Qualified, But Not Complete	Com- pleted Survey
01	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
02	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
03	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
04	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
05	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
06	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
07	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
08	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
09	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9
10	DATE: _____ TIME: _____ (am) (pm) .....1		2	3	4	5	6	7	8	9

INTERVIEWER \_\_\_\_\_ DATE & TIME OF SURVEY \_\_\_\_\_

**Start Of Factors Influencing Small Businesses' Compliance with Income Tax Laws Survey**

In reading the questionnaire, keep in mind that it will be interviewer-administered via telephone, but also programmed for interviewer use and for randomization/control of exposure to attribute statements.

**INTERVIEW ONLY THE OWNER OF A COMPANY ON EACH LIST PROVIDED BY TAS. INTRODUCE YOURSELF WITH:**

Hello, I'm \_\_\_\_\_ of Russell Research, a national research firm. We are conducting an **anonymous** national survey of Business Owners, in which we will be asking for opinions about filing Federal income taxes. May I speak with the **Owner** of (READ NAME OF COMPANY FROM LIST)?

**IF OWNER NOT AVAILABLE, RECORD THIS AND SECURE BEST TIME TO TRY AGAIN. AFTER REACHING OWNER (AND IF NECESSARY, REPEATING THE ABOVE INITIAL INTRO), CONTINUE WITH...**

Your participation in this survey is entirely voluntary and your responses will be kept strictly **anonymous** and never revealed to anyone. The survey will take no more than 15 minutes and we'd appreciate your participation. If you have any questions about Russell Research, please log onto [www.russellresearch.com](http://www.russellresearch.com) and you can verify who we are and our research work.

>> **CONTINUE w/Q1 - UNLESS YOU DETECT THAT THE OWNER SPEAKS MAINLY SPANISH, IN WHICH CASE, ASK HIM/HER TO HOLD WHILE YOU TRANSFER TO A BI-LINGUAL INTERVIEWER, WHO WILL SECURE A LANGUAGE PREFERENCE AND CONTINUE THE INTERVIEW.**

Russell will provide translation and validation of translated survey - especially the nuanced wording of attributes.

**1. First, for classification purposes only, are you male or female? (CLICK ANSWER.)**

- Male (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....1 ...000
- Female (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....2

Without a gender quota control, this telephone sample will skew **female**. Need TAS gender %s for each cell.

**2. And which of the following age categories includes your age? (READ CHOICES & CLICK ANSWER.)**

- Under 18.....(THANK, TERM & TALLY)
- 18-29 (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....1 ...000
- 30-40 (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....2
- 41-50 (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....3
- 51-60 (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....4
- Age 61 Or Over (MONITOR AND CONTROL TO TAS %s For Each Cell—TBD).....5
- (DO NOT OFFER, BUT CLICK IF:) Prefer not to answer.....(THANK, TERM & TALLY)

Without age quota controls, a telephone sample will skew **older**. Need TAS age %s for each cell.  
  
NOTE: We are using ranges here instead of pull-down menu for year-born, as we can control sample composition better with ranges.

3. Next, to confirm, are you the Owner of...(READ NAME OF COMPANY FROM LIST)? (DO NOT READ CHOICES - JUST CLICK ANSWER.)

- Yes (CONTINUE WITH REST OF SURVEY).....1 ...000
- No (ASK FOR THE BEST TIME TO SPEAK WITH THE OWNER AND CALL BACK).....2
- Prefer not to answer (THANK, TERM & TALLY AS A REFUSAL).....3
- Refused to provide best time for Owner (THANK, TERM & TALLY).....4

**ASK ALL:**

4. Other than yourself, how many people are employed by your business/company? (DO NOT READ CHOICES. CLICK ONE ANSWER.)

- None.....1 ...000
- 1.....2
- 2 to 4.....3
- 5 to 9.....4
- 10 to 19.....5
- 20 to 49.....6
- 50 to 99.....7
- 100 to 249.....8
- 250 to 499.....9
- 500 to 999.....1 ...000
- 1,000 or more.....2
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer.....3

5. Are your customers primarily...? (READ RANDOMIZED CHOICES AND CLICK ANSWER.)

- Local.....1 ...000
- National.....2
- Or, International.....3
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer.....4

6. In preparing your most recent Federal income tax return, did you...? (READ RANDOMIZED CHOICES & CLICK ANSWER.)

- Complete it yourself using tax software.....1 ...000
- Complete it yourself without using tax software.....2
- Have it completed by a paid tax preparer.....3
- Have it completed by an unpaid third party.....4
- (READ LAST:) Or, none of these.....5
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer.....6

TAS: for the purposes of filtering for later “Preparer” attributes in Section B , Q14 (where we ask 4 attributes of just those who used a Preparer), we have modified the above choices to cover all possibilities, including self-prepared. Please review.

(GROUP A QUESTIONS - ORGANIZATION AFFILIATION & NORMS) READ THIS SEGUE TO THE NEXT SECTION: The next series of questions are about your community life and the types of local organizations in which you're involved. (PROGRAMMER: ROTATE THE AFFILIATION QUESTION SERIES, BUT ALWAYS LEAVE THE RELIGIOUS ORGANIZATIONS QUESTIONS AS THE LAST SERIES IN THIS ROTATION.)

TAS: With the possibility that respondents may be involved in multiple organizations of the same type, some questions have been re-worded to get respondents to focus on just one organization of a general type - the one they feel they feel most associated with. This will make it easier for them to answer followup questions about each general type of organization.

7a. (BUSINESS ORGANIZATION AFFILIATION - ASK ALL:) Do you belong to any local business organizations such as a local chamber of commerce, business league, or similar organization - for example, the Jaycees? (CLICK ANSWER AND FOLLOW INSTRUCTIONS.)

- Yes (CONTINUE WITH Qs 7b. - 7d.).....1 ...000
- No (SKIP TO Q8a.).....2
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer (SKIP TO Q8a.).....3

7b. (IF YES TO Q7a, ASK:) Think about the one local business organization that you are most closely associated with and then tell me which of the following best describes how often you participate in this organization's activities. (READ CHOICES AND CLICK ANSWER.)

- Always.....1 ...000
- Usually.....2
- Sometimes.....3
- Rarely.....4
- Never.....5
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer.....6

7c. (IF YES TO Q7a, ASK:) Which of the following best describes how often you socialize with other members of this organization? (READ CHOICES AND CLICK ANSWER.)

- Frequently.....1 ...000
- Occasionally.....2
- Rarely.....3
- Never.....4
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer.....5

7d. (IF YES TO Q7a, ASK:) Thinking still about the one local business organization that you are most closely associated with, I'm going to read two statements describing the attitudes of members of this organization toward Federal income taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: (START WITH 1ST STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

- |   |   | Strongly<br>Agree | Agree | Neither<br>Agree Nor<br>Disagree | Disagree | Strongly<br>Disagree | Don't<br>Know |        |
|---|---|-------------------|-------|----------------------------------|----------|----------------------|---------------|--------|
| <input type="checkbox"/> Most members of this organization believe that the Federal tax laws are fair.....1 | 2 | 3                 | 4     | 5                                | 6        |                      |               | ...000 |
| <input type="checkbox"/> Most members of this organization believe the IRS treats Taxpayers fairly.....1    | 2 | 3                 | 4     | 5                                | 6        |                      |               | ...000 |

8a. **(TRADE/LABOR/OCCUPATIONAL ORGANIZATION AFFILIATION - ASK ALL:)** Do you belong to any local trade association, labor union, or other occupational organizations? **(CLICK ANSWER AND FOLLOW INSTRUCTIONS.)**

- Yes **(CONTINUE WITH Qs 8b. - 8d.)**.....1 ...000
- No **(SKIP TO Q9a.)**.....2
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer **(SKIP TO Q9a.)**.....3

8b. **(IF YES TO Q8a, ASK:)** Think about the one local trade, labor, or occupational organization that you are most closely associated with and then tell me which of the following best describes how often you participate in this organization’s activities. **(READ CHOICES AND CLICK ANSWER.)**

- Always.....1 ...000
- Usually.....2
- Sometimes.....3
- Rarely.....4
- Never.....5
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer.....6

8c. **(IF YES TO Q8a, ASK:)** Which of the following best describes how often you socialize with other members of this organization? **(READ CHOICES AND CLICK ANSWER.)**

- Frequently.....1 ...000
- Occasionally.....2
- Rarely.....3
- Never.....4
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer.....5

8d. **(IF YES TO Q8a, ASK:)** Thinking still about the one local trade, labor, or occupational organization that you are most closely associated with, I’m going to read two statements describing the attitudes of members of this organization toward Federal income taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: **(START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER “DON’T KNOW” AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)**

		Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree	Don't Know	
<input type="checkbox"/>	Most members of this organization believe that the Federal tax laws are fair.....	1	2	3	4	5	6	...000
<input type="checkbox"/>	Most members of this organization believe the IRS treats Taxpayers fairly.....	1	2	3	4	5	6	...000

9a. **(CIVIC/COMMUNITY/FRATERNAL ORGANIZATION AFFILIATION - ASK ALL:)** Do you belong to any local civic league, community organization, fraternal society, or similar club - for example, the Rotary Club, or the VFW? **(CLICK ANSWER AND FOLLOW INSTRUCTIONS.)**

- Yes **(CONTINUE WITH Qs 9b. - 9d.)**.....1 ...000
- No **(SKIP TO Q10a.)**.....2
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer **(SKIP TO Q10a.)**.....3

9b. **(IF YES TO Q9a, ASK:)** Think about the one local civic, community, or fraternal organization that you are most closely associated with and then tell me which of the following best describes how often you participate in this organization’s activities. **(READ CHOICES AND CLICK ANSWER.)**

- Always.....1 ...000
- Usually.....2
- Sometimes.....3
- Rarely.....4
- Never.....5
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer.....6

9c. **(IF YES TO Q9a, ASK:)** Which of the following best describes how often you socialize with other members of this organization? **(READ CHOICES AND CLICK ANSWER.)**

- Frequently.....1 ...000
- Occasionally.....2
- Rarely.....3
- Never.....4
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer.....5

9d. **(IF YES TO Q9a, ASK:)** Thinking still about the one local civic, community, or fraternal organization that you are most closely associated with, I’m going to read two statements describing the attitudes of members of this organization toward Federal income taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: **(START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER “DON’T KNOW” AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)**

- |   | Strongly Agree | Agree | Neither Agree Nor Disagree | Disagree | Strongly Disagree | Don't Know |        |
|---|----------------|-------|----------------------------|----------|-------------------|------------|--------|
| <input type="checkbox"/> Most members of this organization believe that the Federal tax laws are fair.....1 | 2              | 3     | 4                          | 5        | 6                 |            | ...000 |
| <input type="checkbox"/> Most members of this organization believe the IRS treats Taxpayers fairly.....1    | 2              | 3     | 4                          | 5        | 6                 |            | ...000 |

10a. (VOLUNTEER ORGANIZATION AFFILIATION - ASK ALL:) Which of the following best describes how often you do volunteer work for any local volunteer organization? (READ CHOICES, CLICK ANSWER AND FOLLOW INSTRUCTIONS.)

- Never (SKIP TO Q11a.).....1 ...000
- Weekly (ASK Q10b.).....2
- Monthly (ASK Q10b.).....3
- Yearly (ASK Q10b.).....4
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer (SKIP TO Q11a.).....5

10b. (IF WEEKLY/MONTHLY/YEARLY ABOVE, ASK:) Think about the one local volunteer organization that you are most closely associated with. I'm going to read two statements describing the attitudes of members of this organization toward Federal income taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: *Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree*. Here are the statements: (START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

- |   | Strongly Agree | Agree | Neither Agree Nor Disagree | Disagree | Strongly Disagree | Don't Know |        |
|---|----------------|-------|----------------------------|----------|-------------------|------------|--------|
| <input type="checkbox"/> Most members of this organization believe that the Federal tax laws are fair.....1 | 2              | 3     | 4                          | 5        | 6                 |            | ...000 |
| <input type="checkbox"/> Most members of this organization believe the IRS treats Taxpayers fairly.....1    | 2              | 3     | 4                          | 5        | 6                 |            | ...000 |

11a. (NORMS - ASK ALL:) Do you have children attending a local public or private school? (CLICK ANSWER AND FOLLOW INSTRUCTIONS.)

- Yes (ASK Q11b.).....1 ...000
- No (SKIP TO Q12a.).....2
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:) Prefer not to answer (SKIP TO Q12a.).....5

11b. (IF YES TO Q11a, ASK:) Think about the parents of the children with whom your children play or attend school. I'm going to read two statements describing the attitudes of those parents toward Federal income taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: *Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree*. Here are the statements: (START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

- |  | Strongly Agree | Agree | Neither Agree Nor Disagree | Disagree | Strongly Disagree | Don't Know |        |
|--|----------------|-------|----------------------------|----------|-------------------|------------|--------|
| <input type="checkbox"/> Most parents of children with whom your children play or attend school believe that the Federal tax laws are fair.....1 | 2              | 3     | 4                          | 5        | 6                 |            | ...000 |
| <input type="checkbox"/> Most parents of children with whom your children play or attend school believe the IRS treats Taxpayers fairly.....1    | 2              | 3     | 4                          | 5        | 6                 |            | ...000 |



12a. **(NORMS - ASK ALL:)** Which of the following best describes how regularly you vote in elections for Congress, mayor or other local elected officials? **(READ CHOICES, CLICK ANSWER AND THEN ASK ALL Q12b.)**

- Always.....1 ...000
- Usually.....2
- Sometimes.....3
- Rarely.....4
- Never.....5
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer.....6

12b. **(ASK ALL, REGARDLESS OF ANSWER TO Q12a:)** I'm going to read two statements describing the attitudes of local officials toward Federal income taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: **(START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)**

- |  | Strongly<br>Agree | Agree | Neither<br>Agree Nor<br>Disagree | Disagree | Strongly<br>Disagree | Don't<br>Know |        |
|--|-------------------|-------|----------------------------------|----------|----------------------|---------------|--------|
| <input type="checkbox"/> Your local officials generally believe that the Federal tax laws are fair.....1 | 2                 | 3     | 4                                | 5        | 6                    |               | ...000 |
| <input type="checkbox"/> Your local officials generally believe the IRS treats Taxpayers fairly.....1    | 2                 | 3     | 4                                | 5        | 6                    |               | ...000 |

13a. **(AFFILIATION - ASK ALL:)** (ASK Qs 13a. & 13b. LAST IN THE GROUP A SERIES.) Which of the following best describes how often you participate in a church or other religious congregation? **(READ CHOICES, CLICK ANSWER AND THEN ASK ALL Q12b.)**

- Never **(SKIP TO Q14)**.....1 ...000
- Weekly **(ASK Q13b.)**.....2
- Monthly **(ASK Q13b.)**.....3
- Yearly **(ASK Q13b.)**.....4
- (DO NOT OFFER AS A CHOICE, BUT CLICK IF:)** Prefer not to answer **(SKIP TO Q14)**.....5

13b. **(IF WEEKLY/MONTHLY/YEARLY ABOVE, ASK:)** I'm going to read two statements describing the attitudes of members of your religious congregation. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: **(START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)**

- |   | Strongly<br>Agree | Agree | Neither<br>Agree Nor<br>Disagree | Disagree | Strongly<br>Disagree | Don't<br>Know |        |
|---|-------------------|-------|----------------------------------|----------|----------------------|---------------|--------|
| <input type="checkbox"/> Most members of your religious congregation believe that the Federal tax laws are fair.....1 | 2                 | 3     | 4                                | 5        | 6                    |               | ...000 |
| <input type="checkbox"/> Most members of your religious congregation believe the IRS treats Taxpayers fairly.....1    | 2                 | 3     | 4                                | 5        | 6                    |               | ...000 |

14. **(GROUP B SELF-RATINGS - ASK ALL:)** Following are some statements about your views on personal finances and your experiences preparing and filing your taxes. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: (START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

	Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree	Don't Know	
<input type="checkbox"/> (Deterrence) These days, it is difficult to make ends meet.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Deterrence) Achieving financial success is important to me.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Deterrence) Taking risks is necessary to achieve financial success.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Deterrence) A person's status in my community depends on their financial status.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (CCB) The rules about what to report as income are clear.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (CCB) My record keeping system makes it easy for me to compute the amount of income tax I need to report on my return.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Deterrence) Hearing about people who were caught not reporting their taxes makes me tend to be even more careful with my own taxes.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Prep—IF Q6--#3 OR #4) Even though someone else prepared my return, I know the Federal tax laws well enough to prepare my own tax return.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Prep—IF Q6--#3 OR #4) I make sure that I understand every item that is included or omitted from my return before signing it.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Prep—IF Q6--#3 OR #4) The person who prepares my return finds creative ways to minimize taxes.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Prep—IF Q6--#3 OR #4) I always follow the instructions or advice from the person who prepares my return.....	1	2	3	4	5	6	...000

15. **(GROUP C SELF-RATINGS - ASK ALL:)** Now I am going to read some statements about the Federal Government and the Federal tax laws. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: (START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER "DON'T KNOW" AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

	Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree	Don't Know	
<input type="checkbox"/> (Govt & Taxes) The Federal Government spends tax dollars wisely.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Govt & Taxes) Taxes fund important Federal Government benefits and services.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Govt & Taxes) Taxpayers would tolerate higher taxes if it meant improved Federal Government services.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Govt & Taxes) The Federal Government is involved in areas best left to others.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Taxes & Fairness) The Federal tax laws are fair.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (CCB) The tax rules are so complicated that it is very difficult to get a tax return exactly right.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Taxes & Fairness) Under our Federal tax laws, everyone pays their fair share of taxes.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Taxes & Fairness) Large businesses have loopholes to reduce their Federal taxes that smaller businesses do not have.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Taxes & Fairness) The wealthy have ways of minimizing their Federal taxes that are not available to the average Taxpayer.....	1	2	3	4	5	6	...000

16. **(GROUP D SELF-RATINGS – ASK ALL:)** Next are some statements about the IRS and how it interacts with Taxpayers. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: (START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER “DON’T KNOW” AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

	Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree	Don't Know	
<input type="checkbox"/> (Trust IRS Gen) The IRS treats Taxpayers fairly.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Gen) The IRS is more concerned with collecting as much as it can, than with collecting the correct amount of tax.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Gen) The IRS treats Taxpayers with respect.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Gen) The IRS will work with you if you have difficulty paying your taxes.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Gen) Because the IRS treats Taxpayers fairly, I accept its decisions even if I disagree with them.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Gen) Wealthy Taxpayers have an advantage when dealing with the IRS.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Deterrence) The IRS probably knows when people do not report all of their income.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Svcs) The IRS offers all of the Federal tax services I need.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Svcs) It is easy for me to access the Federal tax services that the IRS provides.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Trust IRS Svcs) I am satisfied with the quality of the Federal tax services the IRS provides.....	1	2	3	4	5	6	...000

17. **(GROUP E SELF-RATINGS – ASK ALL:)** Following are some statements concerning your views on complying with the tax laws. After I read each statement, tell me how much you agree or disagree with it, using a rating scale of: Strongly Agree, Agree, Neither Agree Nor Disagree, Disagree, or Strongly Disagree. Here are the statements: (START WITH 1<sup>ST</sup> STATEMENT IN RANDOMIZED SET AND CONTINUE UNTIL ALL STATEMENTS HAVE BEEN RATED. NOTE: DO NOT OFFER “DON’T KNOW” AS A CHOICE, BUT CLICK IT IF RESPONDENT CANNOT CHOOSE A RATING POINT.)

	Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree	Don't Know	
<input type="checkbox"/> (Norms) Many small businesses do not report all of their income.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Norms) Most of my competitors report all of their income.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Norms) Most small businesses could not survive if they reported all of their income.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Deterrence) People who do not report all of their income are likely to end up paying even more in penalties and interest.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Tax Morale) Everyone should correctly report all of their income.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Tax Morale) I feel a moral obligation to correctly report all of my income.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (Tax Morale) If others found out I did not report all of my income, I would be embarrassed.....	1	2	3	4	5	6	...000
<input type="checkbox"/> (ALWAYS LAST - Self Comply) I believe I accurately report all of my income.....	1	2	3	4	5	6	...000

**(GROUP F DEMOGRAPHICS - ASK ALL:)** **READ INTRO:** Finally, I'm going to ask you some questions about yourself and your background. These questions will help us better understand how people with different backgrounds feel about tax issues.

**18. Which of the following best describes the level of education that you have completed?**  
**(READ LIST & CLICK ONE ANSWER.)**

- Elementary school.....1 ...000
- Some high school.....2
- High school graduate.....3
- Some college.....4
- College graduate.....5
- Post-Graduate work.....6
- (CLICK IF:)** Prefer not to answer.....7

**19. Do you speak a language other than English at home? (CLICK ANSWER.)**

- Yes **(ASK Q20 NEXT)**.....1 ...000
- No **(SKIP TO CLOSING)**.....2
- (DON'T READ:)** Prefer not to answer **(SKIP TO CLOSING)**.....3

**20. (IF "YES" TO Q19, ASK:) What is that language? (DO NOT READ CHOICES. CLICK ANSWER.)**

- Spanish.....1 ...000
- Chinese.....2
- Vietnamese.....3
- Korean.....4
- Russian.....5
- Some other language **(SPECIFY)** \_\_\_\_\_ 6
- (DON'T READ BUT CLICK IF:)** Prefer not to answer.....7

**CLOSING COMMENTS:**

That completes the survey, which is a part of a national research study being conducted by the Taxpayer Advocate Service, an independent organization within the Internal Revenue Service that helps Taxpayers resolve problems with the IRS. The purpose of the study is to improve the administration of tax collection on behalf of all Taxpayers. As noted at the beginning of the survey, you can be assured of complete anonymity and that your personal answers and opinions from this survey will NEVER be shared with anyone - not even with the Taxpayer Advocate Service or the IRS. Instead, your answers will be analyzed ONLY in combination with those of thousands of other Taxpayers.

In addition, we are required by law to provide you the OMB (Office Of Management and Budget) Control Number for this public 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 may write to the IRS. Would you like the address? **(IF YES, ADDRESS IS...)** *Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.* **INTERVIEWER: AFTER COMPLETING INTERVIEW, CROSS-CHECK COMPLETENESS AND ACCURATELY TRANSFER TO BOX ON PAGE 1 ANY APPLICABLE APPENDED DATA FOR THIS RESPONDENT.**

Thank you for your time and help with the survey.