

SECTION A.1: Introduction

Hello, I'm _____ with Maximum Research, a national research firm.

We are conducting an anonymous national survey for the Taxpayer Advocate Service, an independent organization that helps taxpayers resolve problems.

This is an opinion survey about YOUR experiences with and feelings about the tax system. The purpose of the study is to improve the tax system for Taxpayers. Our survey will take about 20 minutes and we'd appreciate your participation.

As I mentioned, this survey is conducted for the Taxpayer Advocate Service by an independent national research organization, Maximum Research. Your answers are anonymous and no personal identifying information will be released to the Taxpayer Advocate. If you have any questions about Maximum Research, please log onto our website at www.maximumresearch.com and you can verify who we are and our research work.

Thank you in advance for your participation!

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.

Section A.2: Screening

[CONTINUE w/Q1 – UNLESS YOU DETECT THAT THE RESPONDENT 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.]

1. Which of the following age categories includes your age?

- 1 Under 18 [TERM]
- 2 18 to 24 years
- 3 25 to 34 years
- 4 35 to 44 years
- 5 45 to 54 years
- 6 55 to 59 years
- 7 60 to 64 years
- 8 65 to 74 years
- 9 75 to 84 years
- 10 85 years and over
- 11 Not sure/Refused [TERM]

2. Are you the individual most familiar with your Federal individual Income Tax Return (Form 1040 series) that you filed in the last 12 months?

- 1 Yes, most familiar
- 2 Equally familiar
- 3 Not most familiar or equally familiar
- 4 Did not file a tax return in the last 12 months
- 5 [DNR] Not sure if filed in last 12 months

3. **In the past 12 months, did you contact the IRS for any reason, using any of the following methods? You can answer yes or no as I read each one. Did you...**
[Select all that apply]

- 1 Call an IRS Toll-Free line
- 2 Visit a local IRS office (Taxpayer Assistance Center, walk-in center)
- 3 Visit the IRS website to obtain specific information. Please do not count casual browsing.
- 4 Contact the IRS by some other method *[if did not call or visit, or use IRS website, and if the respondent filed and have fewer than 500 filers who didn't use an IRS service continue to Q4, otherwise TERMINATE]*
- 5 [ONLY READ IF "no" to all prior items] Or you did not contact the IRS *[if the respondent filed and we have fewer than 500 filers who didn't use an IRS service continue to Q4, otherwise TERMINATE]*
- 6 [DNR] Don't know *[Don't read but select if taxpayer doesn't know.] [if the respondent filed and we have fewer than 500 filers who didn't use an IRS service continue to Q4, otherwise TERMINATE]*

[CONTINUE IF Q3=1-3 OR UP TO QUOTA OF 500 IF Q3=4-6 and Q2=1-2]
 FOR THOSE WHO USED A SERVICE, but did not file a return skip to the Service Usage Section (Q7)

4. **Which filing status did you use on the tax return that you filed in the last 12 months?**

- 1 Single
- 2 Married, filing jointly
- 3 Married, filing separately
- 4 Head of Household which is single with dependent parent or child
- 5 Or Qualifying widow(er) with dependent child
- 6 [DNR] Don't know [Terminate if did not use a service, Q3 IS NOT 1-3]

5. **Who prepared your taxes? Was it...**

- 1 You yourself, with software [go to 6a]
- 2 You yourself, without software [go to 6a]
- 3 A volunteer preparer from a community organization *(do not include a tax software company's promotional events)* [go to 6b]
- 4 A paid professional [go to 6b]
- 5 Or an unpaid third party (e.g. friend or family member) [go to 6b]
- 6 [DNR] Don't know [Terminate if did not use a service]

[ONLY ASK IF Q5= 1 or 2; ELSE SKIP TO Q6b]

6a. Thinking about your most recently filed individual tax return, please rate your agreement with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree:

- 1 I had a good understanding of what the IRS expected.
- 2 I felt competent when doing my taxes.
- 3 I was confident that the deductions and credits I claimed were correct.

[ONLY ASK IF Q5= 3, 4, or 5; ELSE SKIP TO Q7]

6b. Thinking about your most recently filed individual tax return, rate your agreement with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree:

- 1 I believe my preparer had a good understanding of what the IRS expected.
- 2 I believe my preparer was competent when doing my taxes.
- 3 I believe my preparer was confident that the deductions and credits I claimed were correct.

FOR THOSE WHO FILED A RETURN (Q2=1 or 2) BUT DID NOT USE A SERVICE from one of the channels of interest (Q3=4-6), skip to TRUST Section

Section B: Service Usage

[ONLY ASK THIS SECTION TO THOSE WHO HAVE CONTACTED IRS IN Q3; ELSE SKIP TO TRUST SECTION]

7. **You mentioned that you have contacted the IRS in the *past 12 months*. Did you contact the IRS to...? [select all that apply]**
- 1 Get a form or publication
 - 2 Get transcripts or prior year tax return information
 - 3 Get answers to your tax law questions *such as information on withholding, dependents, deductions, or tax credits*
 - 4 Get tax return preparation help *such as help filling out forms*
 - 5 Get information or assistance about an IRS notice or letter (*ONLY IF ASK: notices are mailed letters about issues such as balances due, overpayments, underpayments, audits, information about tax credits or requests for more information*)
 - 6 Make a payment
 - 7 Get information about making payments not including setting up a payment plan
 - 8 Set up a payment plan
 - 9 Get information about a refund
 - 10 Get an Individual or Employer Tax ID (ITIN, EIN)
 - 11 Or did you contact the IRS for some other reason– specify [Record service used, but do not select as a service to ask the looping questions unless the respondent did not use two of the first 10 services]

*[For those with MORE THAN ONE “YES” in Q7_ select the category with the fewest responses in Q7 1-10 (only loop on response 11 if individual used 2 or fewer services including 11). **Be sure to record the services selected for discussion. Identify which is the first service and which is the second service. Make sure that the responses for questions 8-15 can be associated with the service selected and evaluated in the loop.]***

[Complete loop for 2 different services if used more than one service.]

[Begin section]

Loop begins for those using one or more service activity.

FOR this question, select the service identified above with the fewest respondents for Q7.

8. What was the first IRS information source you used to [INSERT service selected in Q7]? Was it...”

- 1 IRS Website (www.IRS.gov)
- 2 IRS Tax Assistance Center (or walk-in site)
- 3 IRS phone representative
- 4 Automated IRS phone system
- 5 Another IRS information source - specify

9. How completely were you able to achieve what you set out to do when using the [INSERT source selected in Q8] to [INSERT service selected in Q7]? Please use a 1-5 scale where 1 is not at all and 5 is completely resolved and needed no further efforts. (Likert 1-5, 1=not at all, 5= completely resolved, needed no further efforts)

[IF Q9= 5 Completely RESOLVED, SKIP to Q12]

[FOR ALL ANSWERS less than completely resolved, branch to I9, P9, T9, or O9 depending on channel. If Q9=5 completely resolved go to Q12.]

Internet

I9. Why weren't you able to achieve what you set out to do when you visited the IRS website? Was it because...? [select all that apply]

- 1 You did not find the information or service you were looking for
- 2 You did not understand the information provided
- 3 Or another reason— specify

[Go to Q10]

TAC

T9. Why weren't you able to achieve what you set out to do when you visited the IRS walk-in site? Was it because...? [select all that apply]

- 1 All of your questions were not answered

- 2 The walk-in site was closed
 - 3 You did not have an appointment
 - 4 The service you needed was not available
 - 5 You left because the wait was too long
 - 6 You did not understand the information provided
 - 7 You did not get the information or service you were looking for
 - 8 You waited for service but were turned away before receiving service
 - 9 Or another reason specify
- [Go to Q10]

Phone

P9. Why weren't you able to achieve what you set out to do when you called the IRS?
Was it because...? (select all that apply)

- 1 All of your questions were not answered
 - 2 Couldn't understand the information provided
 - 3 Kept getting a busy signal
 - 4 Placed on hold too long
 - 5 Kept getting transferred
 - 6 Couldn't understand the menu system
 - 7 Call disconnected
 - 8 Or another reason - specify
- [Go to Q10]

Other IRS

O9. Why weren't you able to achieve what you set out to do? Was it because...? [select all that apply]

- 1 You did not get the information you were looking for
 - 2 You did not understand the information provided
 - 3 Or another reason— specify
- [Go to Q10]

10. What other information sources did you use when trying to [INSERT service selected in Q7]? Was it...? (select all that apply)

- 1 IRS Website (www.IRS.gov)
- 2 IRS Tax Assistance Center (walk-in site)
- 3 IRS phone representative
- 4 Automated IRS phone system
- 5 Other IRS information source – specify
- 6 Or Other non-IRS source (*do not read*)
- 7 Was not able to resolve (*do not read*)

11. Which information source ultimately resolved your need to [INSERT service selected in Q7] or were you unable to resolve your need? (DO NOT READ, unless does not say one of these answers)

- 1 Was not able to resolve
- 2 IRS Website (www.IRS.gov)
- 3 IRS Tax Assistance Center (walk-in site)
- 4 IRS phone representative
- 5 Automated IRS phone system
- 6 Other IRS information source – specify
- 7 [DNR] Other non-IRS source
- 8 [

SECTION B.1 Satisfaction Questions

12. Overall, how satisfied were you with using [INSERT delivery channel selected in Q8] to [INSERT service selected in Q7]? Please use a 1-5 scale where 1 is very dissatisfied and 5 is very satisfied.

[5 point Likert: 1 Very dissatisfied to 5 Very satisfied]

13. Please rate your satisfaction with the following aspects related to using [INSERT delivery channel selected in Q8] to [INSERT service selected in Q7]. Please use the same 1-5 scale where 1 is very dissatisfied and 5 is very satisfied.

[5 point Likert: 1 Very dissatisfied to 5 Very satisfied]

How satisfied were you with:

- a The time it took to achieve what you set out to do
- b The number of steps needed to obtain the information you sought
- c How well you understood the information you received
- d The accuracy of the information you received

SECTION B.2 Willingness and Importance

READ: For the next question, please use a 1-5 scale where 1 is not at all willing and 5 is completely willing.

14. In the future, how willing would you be to [INSERT Q7 activity] by...

- a. Using the IRS website (irs.gov)
- b. Calling an IRS phone representative
- c. Calling an Automated IRS phone system
- d. Going to an IRS Taxpayer Assistance Center (walk-in site)

[5 point Likert: 1 is **not at all willing** and 5 is **completely willing**]

READ For the next question, please use a 1-5 scale where 1 is no impact at all and 5 is very strong negative impact

15. **How much would you be impacted if you could not [insert Q7 activity] by...**

- a. Using the IRS website (irs.gov).
- b. Calling an IRS phone representative
- c. Calling an Automated IRS phone system
- d. going to an IRS Taxpayer Assistance Center (walk-in site)

[5 point Likert: 1 is no impact at all and 5 is very strong negative impact]

[If respondent used a 2nd service go to Q8 to loop again for the second service, (be sure to record first and second services discussed in Q8-15); else continue]

Section C: TRUST IN IRS

16. **In this section of the survey, we will focus on your thoughts and PERCEPTIONS OF THE IRS AND HOW IT INTERACTS WITH TAXPAYERS**

AFTER I READ EACH STATEMENT, please TELL ME HOW MUCH YOU AGREE OR DISAGREE WITH IT using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree.

[5 point Likert: 1 Strongly disagree to 5 Strongly agree]

[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.]

1. I generally trust the IRS and how it would handle a tax problem *[ALWAYS SHOW FIRST]*

(Ask following questions in random order)

2. I trust the IRS to help me understand my tax obligations
3. I trust the IRS to fairly enforce the tax laws
4. The IRS treats Taxpayers fairly
5. The IRS is fair and considerate with those who get audited
6. The IRS will work with you if you have difficulty paying your taxes
7. Wealthy Taxpayers have an advantage when dealing with the IRS
8. The IRS offers all of the Federal tax services I need
9. I am satisfied with the quality of the Federal tax services the IRS provides
10. It is easy for me to access the Federal tax services that the IRS provides
11. The IRS treats Taxpayers with respect
12. The IRS uses audits and fines to target tax evaders
13. The IRS uses audits and fines indiscriminately against every taxpayer
14. The IRS has the power to punish tax evaders

15. The IRS devotes too much of its resources to its enforcement activities and not enough to customer service programs
16. The IRS probably knows when people do not report all of their income
17. Nearly everyone pays their share of taxes
18. IRS employees are experts in their job
19. The IRS is concerned about the interests of the community in general
20. Taxes fund important Federal Government benefits and services

21. The IRS is trustworthy [*ALWAYS ASK LAST*]

Section D: Taxpayer Rights and Responsibilities

NEXT ARE SOME QUESTIONS ABOUT YOUR RIGHTS AND RESPONSIBILITIES AS A TAXPAYER

17. As a taxpayer, do you believe you have rights before the IRS? [DO NOT READ]

- 1 Yes
- 2 No
- 3 Not sure

18. Do you know what your rights are as a taxpayer when dealing with the IRS? [DO NOT READ]

- 1 Yes
- 2 No
- 3 Not sure

19. Have you ever heard of Publication 1, which defines your rights as a taxpayer? [DO NOT READ]

- 1 Yes
- 2 No
- 3 Not sure

20. Do you know what your responsibilities are as a taxpayer [DO NOT READ]

- 1 Yes
- 2 No
- 3 Not sure

21. How would you like to learn about your rights and responsibilities as a taxpayer? Would it be from...? [select all that apply]

- 1 A separate publication you could order by phone or get on the IRS web site
- 2 A separate letter included with IRS notices
- 3 A page on the IRS web site
- 4 The home page of the IRS web site
- 5 [DNR] Not sure
- 6 [DNR] Or you don't need to learn about your rights and responsibilities as a taxpayer

Section E: Computer and Internet Usage

READ: The following section will ask about your computer skills and internet usage.

22. What kind of internet access do you have at home for your computer? Is it...? (check all that apply)

- 1 Broadband (cable, dsl, high speed internet)
- 2 Dial-up (telephone)
- 3 Mobile Data Plan
- 4 Or do you not have internet access [go to Q24]
- 5 [DNR] Do not read [go to Q24]

[ONLY ASK IF HAVE INTERNET ACCESS AT HOME ELSE SKIP TO Q24]

23. What device do you use to access the internet at home when searching for information (*check all that apply*)? Please select all that apply. Is it by...?

- 1 Computer
- 2 Tablet
- 3 Smart Phone
- 4 Other (please specify)
- 5 [DNR] None of these

24. How often do you go on the internet (including weekdays and weekends)? This includes access from home, work, or elsewhere. Is it...?

- 1 One or more times a day [Go to Q26]
- 2 Several times a week [Go to Q26]
- 3 Once a week [Go to Q25]
- 4 Less than once a week [Go to Q25]
- 5 Never [Go to Q25]

25. Which of the following are reasons why you don't go online, or go online more often? (*select all that apply*) *Is it because...?*

- 1 You don't have convenient access to the internet
- 2 You are worried about the security of your personal information on the Internet
- 3 Internet access costs too much
- 4 You don't like spending a lot of time on the internet
- 5 Or You don't feel comfortable using the internet
- 6 Other

If Q24=Never, Skip to Demographics]

26. Where do you spend the majority of your time online? [READ OPTIONS; Single response]

- 1 Home
- 2 Work
- 3 School
- 4 Library
- 5 Hotspots (for example, Starbucks, airports, restaurants)
- 6 Smart Phone
- 7 [DNR] Other

27. Where do you go online to conduct sensitive personal business such as filing a tax return? *(do not read options, select all that apply)*

- 1 Home
- 2 Work
- 3 School
- 4 Library
- 5 Hotspots (for example, Starbucks, airports, restaurants)
- 6 Smart Phone
- 7 [DNR] Other (specify)

28. How would you rate your ability to use the internet to find information related to a topic you are interested in? Please use a 1-5 scale where 1 is not able to find information and 5 is always able to find information.

[5 point Likert: 1 not able to find information and 5 is always able to find information]

29. Please tell me the degree to which you agree with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree.

[5 pt Likert: 1 Strongly disagree to 5 Strongly agree, 6= not applicable]

- a. I feel comfortable sending emails
- b. I am skilled at doing research on the Internet
- c. I feel secure sharing personal financial information over the Internet
- d. I feel secure sharing personal information with a government agency

30. What concerns do you have when sharing personal financial information over the Internet with a government agency? Are you... *(select all that apply)*

- 1 Not confident your privacy is protected
- 2 Not confident the Internet is secure
- 3 [DNR] Don't have Internet access at home
- 4 Other (specify)

SECTION F: DEMOGRAPHICS

READ: Finally I'm going to ask you some demographic questions for classification purposes only. These questions will help us better understand how people with different backgrounds feel about tax issues.

31. Which of the following best describes the level of education that you have completed? You can stop me when I get to your response. (READ LIST & CLICK ONE ANSWER.)

- 1 Elementary school
- 2 Some high school
- 3 High school graduate
- 4 Some college
- 5 College graduate
- 6 Post-Graduate work

(DON'T READ BUT CLICK IF:) Prefer not to answer

32. For classification purposes only, are you male or female?

- 1 Male
- 2 Female
- 3 [DNR] Other
- 4 Not sure/Refused

33. What language do you primarily speak at home? (DO NOT READ CHOICES. CLICK ANSWER.)

- 1 English
- 2 Spanish
- 3 Chinese
- 4 Vietnamese
- 5 Korean
- 6 Russian
- 7 French
- 8 German
- 9 Some other language

(DON'T READ BUT CLICK IF:) Prefer not to answer

34. In which US state do you live? [ENTER 2 character abbreviation]

35. How many family members live in your house, including yourself?

36. Which of the following categories best describes your household income *before* taxes for 2015? You can stop me when I get to the right response.

- 1 Less than \$10,000
- 2 \$10,000 to less than \$15,000
- 3 \$15,000 to less than \$20,000
- 4 \$20,000 to less than \$25,000

- 5 \$25,000 to less than \$35,000
- 6 \$35,000 to less than \$40,000
- 7 \$40,000 to less than \$50,000
- 8 \$50,000 to less than \$60,000
- 9 \$60,000 to less than \$75,000
- 10 \$75,000 to less than \$100,000
- 11 \$100,000 to less than \$150,000
- 12 \$150,000 to less than \$200,000
- 13 \$200,000 to less than \$1 million
- 14 \$1 million or more
- 15 *[DNR]* Prefer not to answer

37. Do you have any of the following long-term conditions (lasting 6 months or more)?
 Please select all that apply.

- 1 Deafness
- 2 Severe Vision Impairment
- 3 Severe Hearing Impairment
- 4 Severe Speech Impairment
- 5 A condition that substantially limits your physical abilities (such as standing or walking)
- 6 A condition that limits learning or remembering
- 7 Some other condition
- 8 Do not have a long-term condition
- 9 *(DON'T READ:)* **Prefer not to answer**

SECTION G: Closing

THAT COMPLETES OUR SURVEY

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.

Thank you for your time and for your help with this survey!

Paperwork Reduction Act Notice

The OMB number for this study is 1545-1432. If you have any comments regarding this study, please write to: IRS, Special Services Committee, SE:W:CAR:MP:T:M:S - Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.