

Attachment

2018 Research Applied Analytics and Statistics Comprehensive Taxpayer Attitude Survey Questionnaire

NOTE: BLACK TYPE BELOW WORDING USED IN BOTH TELEPHONE AND ONLINE SURVEYS
GREEN TYPE IS EDITED FOR USE IN THE PHONE SURVEY ONLY
RED TYPE IS EDITED FOR USE IN THE ONLINE SURVEY ONLY

INTRODUCTION SECTION (FOR PHONE SURVEY)

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. Your responses will be combined with those of others participating in the survey, and you will not be identified in any way.

This voluntary survey should take about 23 minutes to complete.

9. Gender [Intentionally placed out of numerical order]

INTERVIEWER: DO NOT READ - RECORD GENDER BY OBSERVATION.

- 1 Male
- 2 Female

PROGRAMMER: IF RDD LANDLINE SAMPLE, SKIP TO MAIN SURVEY SECTION. IF CELL PHONE SAMPLE, CONTINUE WITH A1.

A1. Since we are calling you on a cell phone, are you in a place right now where you can safely take the survey?

INTERVIEWER: DO NOT READ LIST. RECORD ONLY ONE RESPONSE.

- 1 Safe
- 2 Call back [SCHEDULE CALLBACK]
- dk Don't know [SCHEDULE CALLBACK]
- ref Refused [TERMINATE]

INTERVIEWER: IF RESPONDENT COMPLAINS ABOUT THEIR CALLING PLAN MINUTES OR THAT THEY SHOULD BE REIMBURSED FOR THEIR TIME, READ TEXT FOR A2 AND ENTER CODE 1. OTHERWISE, ENTER CODE 2 AND DO NOT READ TEXT FOR A2 AND SKIP TO Q.B.

A2. We understand the value of your time and the possible cost of completing this survey on your cell phone. But to protect the anonymity of all respondents, we are not offering an incentive or a reimbursement for your participation.

INTERVIEWER: DO NOT READ LIST. RECORD ONLY ONE RESPONSE.

- 1 Respondent complained about calling plan minutes
- 2 Respondent did not complain about calling plan minutes

PROGRAMMER: IF RESPONDENT COMPLAINED ABOUT CALLING PLAN MINUTES (A2 = 1), CONTINUE WITH A3. OTHERWISE (A2 = 2) SKIP TO Q.B.

A3. Please remember that your opinions are very important to us. May we continue with the survey?

INTERVIEWER: DO NOT READ LIST. RECORD ONLY ONE RESPONSE.

- 1 Yes
- 2 No - respondent refuses to take survey due to concern about calling plan minutes

INTERVIEWER: IF RESPONDENT IS WILLING TO CONTINUE WITH THE SURVEY, PROCEED WITH NEXT QUESTION ON SCREEN. IF RESPONDENT DOES NOT WANT TO CONTINUE WITH THE SURVEY, SAY: "I UNDERSTAND. BUT QUICKLY..." AND THEN PROCEED WITH NEXT QUESTION ON SCREEN.

PROGRAMMER: IF RESPONDENT IS WILLING TO CONTINUE WITH SURVEY (A3 = 1), CONTINUE WITH Q.B. OTHERWISE (A3 = 2) SKIP TO QUESTIONS 5, 6, 8, 8A, AND 9 IN DEMOGRAPHICS SECTION AND THEN TERMINATE.

B. Just to confirm, are you 18 years of age or older?

INTERVIEWER: DO NOT READ LIST. RECORD ONLY ONE RESPONSE.

- 1 Yes
- 2 No
- dk Don't know
- ref Refused

PROGRAMMER: IF B = 1, CONTINUE WITH MAIN SURVEY SECTION. IF B IS NOT = 1, TERMINATE.

INTRODUCTION (FOR ONLINE SURVEY)

Thank you for participating in our survey. The purpose of this study is to understand how Americans feel about different elements of their lives. All of the information you provide is completely anonymous, and will be grouped with many other survey respondents. There are no right or wrong answers; we only seek your best, most accurate answers or estimates.

MAIN SURVEY SECTION

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...?**

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE.

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

- 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...**

For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree.

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
 PROGRAMMER: ROTATE LIST.

	Complete ly Agree	Mostl y Agre e	Mostly Disagre e	Complete ly Disagree	(DO NOT READ) DK	(DO NOT READ) REF
It is every American's civic duty to pay their fair share of taxes	1	2	3	4	8	9
Everyone who cheats on their taxes should be held accountable	1	2	3	4	8	9
It is everyone's personal responsibility to report anyone who cheats on their taxes	1	2	3	4	8	9
Taxpayers should just have to pay what they feel is a fair amount	1	2	3	4	8	9
The more information and guidance the IRS provides, the more likely people are to correctly file their tax returns	1	2	3	4	8	9
I trust the IRS to help me understand my tax obligations	1	2	3	4	8	9
I trust the IRS to fairly enforce the tax laws as enacted by Congress and the President	1	2	3	4	8	9
I trust the IRS to protect my tax account records from Internet-based cyber criminals	1	2	3	4	8	9

3. How important is it to you, as a taxpayer, that the IRS, the Internal Revenue Service, 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...

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
 PROGRAMMER: ROTATE LIST.

	Very Important	Somewhat Important	Not very Important	Not at all Important	(DO NOT READ) DK	(DO NOT READ) REF
Ensures low income taxpayers are reporting and paying their taxes honestly	1	2	3	4	8	9
Ensures small businesses are reporting and paying their taxes honestly	1	2	3	4	8	9
Ensures high income taxpayers are reporting and paying their taxes honestly	1	2	3	4	8	9
Ensures corporations are reporting and paying their taxes honestly	1	2	3	4	8	9

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...

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.)
 PROGRAMMER: ROTATE LIST.

	A Great Deal of Influence	Somewhat of an Influence	Very Little Influence	Is not at all an Influence	(DO NOT READ) DK	(DO NOT READ) REF
Fear of an audit	1	2	3	4	8	9
Belief that your neighbors are reporting and paying honestly	1	2	3	4	8	9
Third parties reporting your income (e.g., wages, interest, dividends) to the IRS	1	2	3	4	8	9
Your personal integrity	1	2	3	4	8	9
Belief your friends and associates are reporting and paying honestly	1	2	3	4	8	9

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...**

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
PROGRAMMER: ROTATE LIST.

	Very Important	Somewhat Important	Not Very Important	Not at all Important	(DO NOT READ) DK	(DO NOT READ) REF
A toll-free telephone number to answer your questions	1	2	3	4	8	9
Office locations you can visit where an IRS representative will answer your questions	1	2	3	4	8	9
A web site to provide you with information	1	2	3	4	8	9
The ability to email your questions directly to the IRS	1	2	3	4	8	9
Opportunities for electronic filing of tax returns	1	2	3	4	8	9
A computer terminal located in a kiosk at a library or shopping mall	1	2	3	4	8	9
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	1	2	3	4	8	9
Tax applications on social media such as social networking sites and blogs that provide you information and assistance	1	2	3	4	8	9
The ability to hold live face-to-face interactions with an IRS representative located elsewhere in the country using a video communication technology link so as to answer your tax questions or resolve issues with your tax account	1	2	3	4	8	9
Tax applications on mobile devices like smartphones or tablets that provide	1	2	3	4	8	9

you information and assistance						
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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...

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
PROGRAMMER: ROTATE LIST.

	Very Likely	Somewhat Likely	Not Very Likely	Not at all Likely	(DO NOT READ) DK	(DO NOT READ) REF
A toll-free telephone number to answer your questions	1	2	3	4	8	9
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	1	2	3	4	8	9
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	1	2	3	4	8	9
A web site to provide you with information	1	2	3	4	8	9
The ability to email your questions directly to the IRS	1	2	3	4	8	9
A computer terminal located in a kiosk at a library or shopping mall	1	2	3	4	8	9
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	1	2	3	4	8	9
Tax applications on social media such as social networking sites and blogs that provide you information and assistance	1	2	3	4	8	9
The ability to hold live face-to-face interactions with an IRS representative located elsewhere in the country using a video communication technology link so as to answer your tax questions or resolve issues with your tax account	1	2	3	4	8	9
Tax applications on mobile devices like smartphones or tablets that provide you information and assistance	1	2	3	4	8	9

PROGRAMMER: IF Q6.1 = 1 OR 2 (VERY/SOMEWHAT LIKELY TO USE TOLL-FREE NUMBER) ASK Q.7. OTHERWISE SKIP TO INSTRUCTIONS 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?

INTERVIEWER: RECORD VERBATIM ANSWER NEXT TO APPROPRIATE SCALE. MUST BE A NUMERICAL ANSWER.

99] _____ seconds [RANGE: 0-60] _____ minutes [RANGE: 0-

8 (DO NOT READ) DK
9 (DO NOT READ) REF

PROGRAMMER: IF Q6.2 OR Q6.3 = 1 OR 2 (VERY/SOMEWHAT LIKELY TO USE OFFICE LOCATIONS) ASK Q8. OTHERWISE SKIP TO Q9.

8. You said you would be likely to use office locations where an IRS representative will answer your questions.

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?

INTERVIEWER: RECORD VERBATIM ANSWER NEXT TO APPROPRIATE SCALE. MUST BE A NUMERICAL ANSWER.

_____ minutes [RANGE: 0-60] _____ hours [RANGE: 0-5]

8 (DO NOT READ) DK
9 (DO NOT READ) REF

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...**

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
PROGRAMMER: ROTATE LIST.

	Very Valuable	Somewhat Valuable	Not Very Valuable	Not at all Valuable	(DO NOT READ) DK	(DO NOT READ) REF
IRS representatives	1	2	3	4	8	9
IRS printed publications, for example, brochures, instructions	1	2	3	4	8	9
IRS website	1	2	3	4	8	9
IRS applications for mobile devices like smartphones or tablets	1	2	3	4	8	9
IRS applications on social media such as social networking sites or blogs	1	2	3	4	8	9
Paid tax professional	1	2	3	4	8	9
Family or friends	1	2	3	4	8	9
Reference materials from sources other than the IRS (for example, books, software, private sector websites)	1	2	3	4	8	9

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?

INTERVIEWER: DO NOT READ LIST. CHECK ONLY ONE RESPONSE.

1 Very satisfied
2 Somewhat satisfied
3 Not very satisfied

- 4 Not at all satisfied
- 8 (DO NOT READ) DK
- 9 (DO NOT READ) REF

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...

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE.

- 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...

For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree.

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
PROGRAMMER: ROTATE LIST.

	Completely Agree	Mostly Agree	Mostly Disagree	Completely Disagree	(DO NOT READ) Don't know dk
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	1	2	3	4	dk
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	1	2	3	4	dk

[12. INTENTIONALLY LEFT OUT]

13. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers who charge a fee for preparing federal tax returns be required to meet standards of...

INTERVIEWER: READ LIST. CHECK ONLY ONE RESPONSE FOR EACH.
PROGRAMMER: ROTATE LIST.

	Very Important	Somewhat Important	Not Very Important	Not at all Important	(DO NOT READ) Don't Know dk
Competency in order to enter the tax preparation business	1	2	3	4	dk
Ethical behavior in order to enter	1	2	3	4	dk

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

- 1 Yes
- 2 No
- ref Refused

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?

INTERVIEWER: READ LIST. SELECT ALL THAT APPLY.
PROGRAMMER: MULTIPLE RESPONSE, EXCEPT 6 IS EXCLUSIVE.

- 1 You called the IRS on the telephone
- 2 You visited an IRS office for in-person help
- 3 You sent an e-mail to the IRS
- 4 You visited the IRS website, other than to file taxes
- 7 You accessed an IRS-sponsored tax application on a mobile device such as a smartphone or tablet
- 8 You accessed IRS-sponsored information through social media such as a social networking site or blog
- 5 You sent the IRS a letter in the mail, other than to file taxes
- 6 (DO NOT READ) Did not contact the IRS

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

- 1 Yes
- 2 No

PROGRAMMER: IF 16A = 1 (YES), CONTINUE. OTHERWISE SKIP TO Q17.

16b. Under which of the following circumstances did the IRS contact you?

INTERVIEWER: READ LIST. SELECT ALL THAT APPLY.
PROGRAMMER: MULTIPLE RESPONSE.

- 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)

PROGRAMMER: Q.17 IS READ (SHOWN) TO ALL RESPONDENTS WHO WERE ASKED AT LEAST ONE QUESTION IN "MAIN SURVEY SECTION," INCLUDING TERMINATES AND REFUSALS.

17. The following statement pertains only to the questions you answered about federal income taxes:

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. The OMB Control Number for this study is 1545-1432. If you have any comments regarding this study, please write to:

**IRS, Special Services Committee
1111 Constitution Avenue, NW,
SE:W:CAR:MP:T:M:S - Room 6129
Washington DC 20224.**

DEMOGRAPHICS SECTION

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.

Now, for classification purposes only, would you please **tell me (indicate)...**

1. Do you own, or rent your home?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 1 Own
- 2 Rent
- ref Refused

2. Are you...?

INTERVIEWER: READ ENTIRE LIST. SELECT ONLY ONE RESPONSE.

- 1 Single, never married
- 2 Married
- 3 Or, Separated, widowed, or divorced
- ref **(DO NOT READ)** Refused

3. Are you, yourself, currently employed...

INTERVIEWER: READ ENTIRE LIST. SELECT ONLY ONE RESPONSE.

- 1 Full-time
- 2 Part-time
- 3 Not employed
- ref **(DO NOT READ)** Refused

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

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7
- 8 8+
- ref Refused

4a. How many of these are adults, 18 or older?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7
- 8 8+
- ref Refused

4b. How many are children 12 to 17?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 0 0
- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7
- 8 8+
- ref Refused

4c. How many are children 6 to 11?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 0 0
- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7
- 8 8+
- ref Refused

4d. How many are children under 6?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 0 0
- 1 1
- 2 2
- 3 3
- 4 4
- 5 5
- 6 6
- 7 7
- 8 8+
- ref Refused

5. What is your age?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

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

6. What is the last grade of school you completed?

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 1 Less than high school graduate
- 2 High school graduate
- 3 Some college/2 year Associate's Degree
- 4 Graduated college (4 year)
- 5 Post graduate school
- 6 Trade/Technical (Other)
- ref Refused

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

INTERVIEWER: READ LIST. SELECT ONLY ONE RESPONSE.

- 1 Under \$15,000
- 2 \$15,000 to less than \$20,000
- 3 \$20,000 to less than \$25,000
- 4 \$25,000 to less than \$30,000
- 5 \$30,000 to less than \$40,000
- 6 \$40,000 to less than \$50,000
- 7 \$50,000 to less than \$75,000
- 8 \$75,000 to less than \$100,000
- 9 \$100,000 to less than \$125,000
- 10 \$125,000 to less than \$150,000
- 11 \$150,000 and over
- ref (DO NOT READ) Refused
- dk (DO NOT READ) Don't know

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

INTERVIEWER: DO NOT READ LIST. SELECT ONLY ONE RESPONSE.

- 1 Yes
- 2 No

ref (PHONE INTERVIEWER: DO NOT READ/FOR ONLINE SURVEY: DO NOT LIST) Refused

8a. What is your race? Please select one or more. Are you...

INTERVIEWER: READ LIST. SELECT ALL THAT APPLY.

PROGRAMMER: MULTIPLE RESPONSE, EXCEPT REF & DK ARE EXCLUSIVE.

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

ref (PHONE INTERVIEWER: DO NOT READ/FOR ONLINE SURVEY: DO NOT LIST) Refused

dk (PHONE INTERVIEWER: DO NOT READ/FOR ONLINE SURVEY: DO NOT LIST) Don't know

PHONE DEMOGRAPHICS SECTION

Next, I'd like to ask...

9a. How many different landline telephone numbers, if any, are there in your home that I could have reached you on for this call? This includes listed or unlisted numbers. To answer this question, please don't count cell phones or landlines used ONLY for faxes or modems.

9a (Online version). How many different landline telephone numbers are there in your home? This includes listed or unlisted numbers. To answer this question, please don't count cell phones or landlines used only for faxes or modems.

ref Refused [ENTER NUMBER OF LINES] [____]

9b. And on how many different cell-phone numbers, if any, could I have reached you for this call?

9b (online version). How many different cell-phone numbers can you be reached at?

ref Refused [ENTER NUMBER OF LINES] [____]

9c. OMITTED

9d. Do you have an Internet subscription for your household? An Internet "subscription" refers to a type of service that someone pays for to access the Internet such as a data plan for a mobile phone, a cable modem, DSL, or other type of service. This will normally refer to a service that someone is billed for directly for Internet alone or sometimes as part of a bundle.

- 1 Both Broadband and Dial-up
- 2 Broadband only
- 3 Dial-up only
- 4 No Internet subscription in my household

9e. Approximately how many hours of television do you watch on an average day? [Enter number of hours].

**9f. In a typical week, about how many hours do you spend on the Internet for personal use?
[Enter number of hours].**

**9g. How much does the following statement describe you? "I usually try new products before
other people."**

- 1 Not at all**
- 2 Somewhat**
- 3 A lot**
- 4 Completely**

10a. In what state do you currently reside?

_____ (PROGRAMMER: INSERT PRELIST OF STATES)

ref Refused

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