

1.) Introduction

Hello.

My name is [...]. I am from the [name of company]. We are conducting a survey on how people perceive the tax system and the Internal Revenue Service (IRS). You have been randomly selected from qualified individuals to take part in this survey. Your participation is very important to us, because only in this way we can learn what people really think about the tax system and the IRS. This survey might take up to 20 minutes and covers three topics: your attitudes towards paying taxes, your perceptions of the tax system, and your thoughts of and experiences with the IRS. It is part of a research project, conducted by the Taxpayer Advocate Service, which aims to improve the understanding of taxpayer behaviors.

You don't have to have any special knowledge. We are just interested in your opinions, thoughts, and perceptions. The questions are about your views and experiences when dealing with taxes and the IRS, rather than about your specific, personal data. Of course, all of your answers are completely anonymous; they are compiled and added to other responses. We will summarize the findings and share the results with Congress.

Thank you for agreeing to take part in this survey!

Unless otherwise noted, please indicate your responses on a scale from 1 to 9. I will define the low and high points of the scale for each group of questions.

2.) Attitudes (A)

I am now going to ask you a few questions on taxation and the government. To what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely?

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
1	TS1	... taxes help to ensure that the government operates smoothly.	<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"/>
2	TS2	... taxes fund important federal government benefits and services.	<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"/>
3	TS3	... taxes fund important state government benefits and services.	<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"/>
4	GE1	... the federal government spends tax dollars wisely.	<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"/>
5	GE2	... the state government spends tax dollars wisely.	<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"/>
6	GE3	...the federal government is involved in areas best left to the private sector.	<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"/>
7	GE4	...the state government is involved in areas best left to the private sector.	<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 would now like to ask you a few questions on your personal values. (PA, NI, RA) To what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely?

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
8	PA1	... every person is responsible for his or her own success.	<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"/>
9	PA2	... the government is responsible to support the poor.	<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"/>
10	NI1	... being a member of the American community is important to me.	<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"/>
11	NI2	... being a member of my local community is important to me.	<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"/>
12	RA1	... religion is important for society.	<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"/>
13	RA2	... traditional values are important to me.	<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"/>

3.) Tax knowledge (TK)

14	<i>Who usually prepares your tax returns?</i>	<input type="radio"/> You yourself <i>(continue to Q15)</i>	<input type="radio"/> Professional tax preparer <i>(skip to Q18)</i>	<input type="radio"/> Someone else <i>(skip to Q18)</i>
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If the answer is "Professional tax preparer", or "Someone else", please skip to Q18 (TK4).

SELF PREPARED

When you think about filing your last tax return, to what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely?

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
15	TK1	I had a good understanding of what was expected from me when I filed my tax return.	<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"/>
16	TK2	I felt competent when doing my taxes.	<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"/>
17	TK3	I was confident that the deductions and credits I claimed were correct.	<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"/>

SKIP to Q 21

SOMEONE ELSE PREPARED

Suppose you had to prepare your next tax return yourself. To what extent do you agree or disagree with the following questions on a scale from (1) I do not agree at all to (9) I agree completely?

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
18	TK4	If you were to prepare your federal tax return, do you think you would have a good understanding of what would be expected from you?	<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"/>
19	TK5	Do you think you would feel competent preparing your own taxes?	<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"/>
20	TK6	Do you think that you would know which deductions and credits you are entitled to?	<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"/>

4.) Audit experience (AE) and ID theft (ID)

EVERYONE EXCEPT WAGE EARNERS

I would now like to ask you a few questions on how you perceive the IRS and what kind of experiences you have had with the IRS.

21	AE1	<i>In the past three years, have you had any contact with the IRS?</i>	<input type="radio"/> Yes	<input type="radio"/> No _____ <i>(skip to Q24)</i>	<input type="radio"/> Not sure <i>(skip to Q24)</i>
22	AE2	<i>What was the reason for the contact?</i>	<input type="radio"/> Audit	<input type="radio"/> Other (please specify) _____ <i>(skip to Q24)</i>	
23	AE3	<i>What was the result of the audit?</i>	<input type="radio"/> owe more tax	<input type="radio"/> no change in tax	<input type="radio"/> owed less tax
24	ID1	<i>In the past three years, has someone else unlawfully used your ID to claim a tax refund, or has the IRS contacted you to validate your legitimate refund claim?</i>	<input type="radio"/> Yes <i>*(skip to Q25A if on audit list and answered Q22 'audit' or to Q25AF if on audit list and answered Q22 as 'other'; or Q25I if on IDT list)</i>	<input type="radio"/> No <i>*(skip to Q25A if on audit list and Q22 'audit' or to Q25AF if on audit list but stated no or not sure to Q21 and audit or Q25IF if on IDT list but stated no or not sure to Q21)</i>	<input type="radio"/> Not sure <i>*(skip to Q25A if on audit list and Q22 'audit' or to Q25AF if on audit list but stated no or not sure to Q21 and audit or Q25IF if on IDT list but stated no or not sure to Q21)</i>

WAGE EARNERS

I would now like to ask you a few questions on how you perceive the IRS and what kind of experiences you have had with the IRS

21W	AE1	In the past three years, have you had any contact with the IRS?		<input type="radio"/> Yes	<input type="radio"/> No _____ <i>(skip to Q24)</i>	<input type="radio"/> Not sure _____ <i>(skip to Q24)</i>
22W	AE2	What was the reason for the contact?		<input type="radio"/> Audit	<input type="radio"/> Other (please specify) _____ <i>(skip to Q24)</i>	
23W	AE3	What was the result of the audit?	<ul style="list-style-type: none"> • DNR - Did not have an audit 	<input type="radio"/> owe more tax	<input type="radio"/> no change in tax	<input type="radio"/> owed less tax
24W	ID1	In the past three years, has someone else unlawfully used your ID to claim a tax refund, or has the IRS contacted you to validate your legitimate refund claim?		<input type="radio"/> Yes <i>*(skip to Q25A if answered Q22 'audit' else go to Q25I)</i>	<input type="radio"/> No <i>*(skip to Q25A if answered Q22 'audit' or to Q25AF if stated no or not sure to Q21)</i>	<input type="radio"/> Not sure <i>*(skip to Q25A if answered Q22 'audit' or to Q25AF if stated no or not sure to Q21)</i>

5.) Justice perceptions (JP): Procedural justice (PJ), Informational justice (IJ), Interpersonal justice (IP), Distributive justice (DJ)

Ask the following questions Q25A – Q36A (PJ1 through DJ3) only if the answer to Q23 (AE3) is any response except did not have an audit (individuals from audit list)

AUDIT

When you think about your most recent tax audit. To what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely.

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
25A	PJ1	The IRS procedures for handling my audit were free of bias.	<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"/>
26A	PJ2	The IRS provided accurate information.	<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"/>
27A	PJ3	The way my audit was conducted upheld ethical and moral standards.	<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"/>
28A	IJ1	The IRS employees explained their procedures thoroughly.	<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"/>
29A	IJ2	The IRS made it clear what was expected of me.	<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"/>
30A	IJ3	The IRS employees were candid in their communications with me.	<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"/>
31A	IP1	I was treated respectfully throughout the process.	<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"/>
32A	IP2	I was given the opportunity to express my side.	<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"/>

33A	IP3	The IRS employees showed a genuine interest in trying to be fair.	<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"/>
34A	DJ1	The audit outcome was appropriate.	<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"/>
35A	DJ2	The audit outcome reflected my previous behavior.	<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"/>
36A	DJ3	The audit outcome was justified.	<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"/>

AUDIT GROUP WHO DID NOT REMEMBER BEING AUDITED

Ask the following questions Q25AF – Q36AF (PJ1 through DJ3) only if the answer to question Q21 (AE1) is “no” or “not sure” and the person is from the audit list:

Suppose you were audited by the IRS. To what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all (9) I agree completely

I do not agree at all (1) – I agree completely (9)

		I think....	1	2	3	4	5	6	7	8	9
25AF	PJ1	The IRS procedures for handling my audit would free of bias.	<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"/>
26AF	PJ2	The IRS would provide accurate information.	<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"/>
27AF	PJ3	The way my audit would be conducted would uphold ethical and moral standards	<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"/>
28AF	IJ1	The IRS employees would explain their procedures thoroughly.	<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"/>
29AF	IJ2	The IRS would make it clear what was expected of me.	<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"/>
30AF	IJ3	The IRS employees would be candid in their communications with me.	<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"/>
31AF	IP1	I would be treated respectfully throughout the process.	<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"/>
32AF	IP2	I would be given the opportunity to express my side.	<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"/>
33AF	IP3	The IRS employees would show a genuine interest in trying to be fair.	<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"/>
34AF	DJ1	The audit outcome would be appropriate.	<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"/>
35AF	DJ2	The audit outcome would reflect my previous behavior.	<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"/>
36AF	DJ3	The audit outcome would be justified.	<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 the following questions Q25I – Q36I (PJ1 through DJ3) only if the answer to question Q4 (ID1) is yes and did not have an audit (Individuals from IDT list)

IDENTITY THEFT

When you think about your **identity theft matter**, to what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely.

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
25I	PJ1	The IRS procedures for handling my identity theft matter were free of bias.	<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"/>
26I	PJ2	The IRS provided accurate information related to my identity theft matter .	<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"/>
27I	PJ3	The way my identity theft matter was conducted upheld ethical and moral standards.	<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"/>
28I	IJ1	The IRS employees thoroughly explained their procedures for dealing with my identity theft matter .	<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"/>
29I	IJ2	The IRS made it clear what was expected of me.	<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"/>
30I	IJ3	The IRS employees were candid in their communications with me.	<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"/>
31I	IP1	I was treated respectfully throughout the process.	<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"/>
32I	IP2	I was given the opportunity to express my side.	<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"/>
33I	IP3	The IRS employees showed a genuine interest in trying to be fair.	<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"/>
34I	DJ1	My identity theft matter outcome was appropriate.	<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"/>
35I	DJ2	My identity theft matter outcome reflected my previous behavior.	<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"/>
36I	DJ3	My identity theft matter outcome was justified.	<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"/>

IDENTITY THEFT GROUP WHO DID NOT REMEMBER HAVING IDENTITY STOLEN

Ask the following questions Q25IF – Q36IF (PJ1 through DJ3) only if the answer to question Q24 (ID1) is no or not sure and the Individual is from IDT list

“Suppose the IRS would not give you the money it owes you because someone else unlawfully used your ID to claim a tax refund. To what extent do you agree or disagree with the following questions on a scale from (1) I do not agree at all (9) I agree completely?”

I do not agree at all (1) – I agree completely (9)

		I think....	1	2	3	4	5	6	7	8	9
25IF	PJ1	The IRS procedures for handling my identity theft matter would be free of bias.	<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"/>
26IF	PJ2	The IRS would provide accurate information.	<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"/>
27IF	PJ3	The way my identity theft matter would be conducted would uphold ethical and moral standards.	<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"/>
28IF	IJ1	The IRS employees would explain their procedures thoroughly.	<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"/>
29IF	IJ2	The IRS would make it clear what was expected of me.	<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"/>
30IF	IJ3	The IRS employees would be candid in their communications with me.	<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"/>
31IF	IP1	I would be treated with respect throughout the process.	<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"/>
32IF	IP2	I would be given the opportunity to express my side.	<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"/>
33IF	IP3	The IRS employees would show a genuine interest in trying to be fair.	<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"/>
34IF	DJ1	The outcome of my identity theft matter would be appropriate.	<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"/>
35IF	DJ2	The outcome of this matter would reflect my previous behavior.	<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"/>
36IF	DJ3	The outcome of my identity theft matter would be justified.	<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"/>

6.) Deterrence factors (DF)

Please tell me your thoughts about statements concerning Federal Income Tax audits on a scale of 1 to 9 with 1 being extremely unlikely and 9 being extremely likely.

Extremely unlikely (1) – Extremely likely (9)

		When you think about tax audits...	1	2	3	4	5	6	7	8	9
37	DF1	... how likely is it that an average self-employed taxpayer is audited in 2017?	<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"/>
38	DF2	...how likely is it that <u>you</u> are going to be audited in 2017?	<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"/>
39	DF3	...how likely is it that the IRS actually detects cheating in an audit?	<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"/>

on a scale of 1 to 9 with 1 not severe at all and 9 being very severe

Not severe at all (1) – Very severe (9)

		<i>When you think about tax audits...</i>	1	2	3	4	5	6	7	8	9
40	DF4	...how severe are the penalties for underreporting?	<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"/>

7.) Perceived compliance (PC)

Please think about the attitude of other citizens towards paying taxes. To what extent you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely?

I do not agree at all (1) – I agree completely (9)

			1	2	3	4	5	6	7	8	9
41	PC1	...most taxpayers pay all of the taxes that they are supposed to pay.	<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"/>
42	PC2	... most taxpayers think that they should honestly declare cash earnings on their tax return.	<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"/>
43	PC3	... most taxpayers think that it is ok to overstate tax deductions on their tax return.	<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"/>

On a scale of 1-9, with (1) I have never thought about cheating to (9) I always think about cheating

			1	2	3	4	5	6	7	8	9
44	PC4	Have you yourself ever thought about evading taxes or about cheating on your tax return?	<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"/>

8.) Coercive power (CP)

Please tell me now to what extent do you agree or disagree with the following statements, which concern the IRS in general. Again, the scale ranges from (1) I do not agree at all to (9) I agree completely.

I do not agree at all (1) – I agree completely (9)

		<i>In my opinion...</i>	1	2	3	4	5	6	7	8	9
45	CP1	... the IRS enforces compliance with the tax laws	<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"/>
46	CP2	... the IRS has no sympathy for taxpayers.	<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"/>
47	CP3	... the IRS pursues taxpayers.	<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"/>

9.) Legitimate power (LP)

And to what extent do you agree or disagree with the following statements, which again concern the IRS in general, on a scale from (1) I do not agree at all to (9) I agree completely.

I do not agree at all (1) – I agree completely (9)

		<i>In my opinion...</i>	1	2	3	4	5	6	7	8	9
48	LP1	... the IRS operates professionally.	<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"/>
49	LP2	... IRS employees are experts in their job.	<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"/>
50	LP3	... the IRS has the right to collect taxes.	<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"/>

10.) Trust (T)

Please tell me now to what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely.

I do not agree at all (1) – I agree completely (9)

		<i>In my opinion...</i>	1	2	3	4	5	6	7	8	9
51	T1	... the IRS is trustworthy.	<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"/>
52	T2	... the IRS is cooperative.	<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"/>
53	T3	... the IRS has good intentions.	<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"/>
54	T4	... IRS employees act in my best interest.	<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"/>
55	T5	... the IRS does not try to fool taxpayers.	<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"/>
56	T6	... the IRS acts on behalf of the American citizens.	<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"/>
57	T7	... the IRS will work with you if you have difficulty paying your taxes.	<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"/>
58	T8	... the IRS is more concerned with collecting as much as it can, than with collecting the correct amount of tax.	<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"/>

11.) Enforced compliance (EC) and voluntary compliance (VC)

I would now like to ask you to what extent do you agree or disagree with the following statements on a scale from (1) I do not agree at all to (9) I agree completely.

I do not agree at all (1) – I agree completely (9)

		<i>When you pay your taxes, you do so...</i>	1	2	3	4	5	6	7	8	9

59	EC1	... because you are afraid of punishment.	<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"/>
60	VC1	... to support your country and your fellow citizens.	<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"/>
61	EC2	... because of the risk of being audited.	<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"/>
62	VC2	... because for you it is the right thing to do.	<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"/>
63	EC3	... because the IRS would detect any misreporting.	<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"/>
64	VC3	... because you regard it as your civic duty.	<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"/>

12.) Motivations to comply (M)

The answering scale for the following question ranges from (1) completely forced to do so to (9) completely voluntary.

Completely forced to do so (1) – Completely voluntary (9)

		<i>When you pay your taxes, you do so...</i>	1	2	3	4	5	6	7	8	9
65	M1	... because you feel that you are forced to do so, or do you do so voluntarily?	<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"/>

13.) Emotions

The following statements address your feelings towards the IRS. The answering scale ranges from (1) not at all to (9) very strongly.

Not at all (1) – Very strongly (9)

		When you think about the IRS. To what extent do you feel...	1	2	3	4	5	6	7	8	9
66	E1	... 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"/>
67	E2	... desperate.	<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"/>
68	E3	... nervous.	<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"/>
69	E4	... 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"/>
70	E5	... 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"/>
71	E6	... cautious.	<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"/>
72	E7	... hunted.	<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"/>
73	E8	... threatened.	<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"/>
74	E9	... protected.	<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"/>
75	E10	... secure.	<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"/>

14.) Demographics

Finally, I have a few questions about you.

76	D1	<i>For classification purposes only, are you male or female?</i>	O Male	O Female	O [DNR] Other	O Not sure /refused
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Need to drop this or the following question.

77	D2	How old are you?	years
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If unwilling to indicate age, use the question reading the age ranges below: (DECIDE ON WHICH QUESTION FORM AND DELETE THE OTHER)

78. D2a: Which of the following categories includes your age?

Are you ...

- 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 DO NOT READ Not sure/Refused

79. D3: What is the highest level of education have you completed?
(DO NOT READ LIST - SELECT ONE ANSWER.)

- 1 Elementary school
- 2 Some high school
- 3 High school graduate
- 4 Some college
- 5 College graduate
- 6 Post-Graduate work
- 7 Vocational school
- 8 DO NOT READ Not sure/Refused

80. D4: Please indicate your employment status – select all that apply
(if not working, go to Q81b)

1. Working part-time
2. Working full-time
3. Not working (*skip to Q81b*)

81a. D4a: You indicated you are currently working, are you

1. ... employed by someone else
2. ... self-employed
3. ... both

81b. D4b: You indicated you are not currently working, are you

1. ... on temporary layoff from a job
2. ... looking for work
3. ... retired
4. ... disabled
5. ... other

One last item, since this research is performed for a government agency we are required to obtain approval to gather information from you. The Office of Management and Budget approved this research effort. If you like, I can read the requirement and approval number to you.

Note: If they want the information read to them read the box below.

The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:SP, 1111 Constitution Ave. NW, Washington, DC 20224.