

**Follow-up Summary Report**  
**Comprehensive Taxpayer Attitude Survey – OMB #1545-2288**

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1. **SOI Document Control Number:** NA
2. **Title of Study:** Comprehensive Taxpayer Attitude Survey
3. **Purpose or Objective:** The Taxpayer Attitude Survey provides the IRS with a good understanding of the general public's views on important tax administration matters including their attitudes on tax compliance and IRS customer service, and how those views change over time. Also, analyses of the survey data at the micro level provide further key insights into the relationships among tax-related attitudes and core demographic factors, such as education level and age. These survey data have been very valuable to IRS in its deliberations, reports, and other actions as it carries out its tax administration duties and will be shared with taxpayers through the 2019 IRS Data Book.
4. **Findings:** In 2019, the study found that the majority of Americans continue to say that it is not at all acceptable to cheat on taxes, that it is every American's civic duty to pay their fair share of taxes, and that everyone who cheats on their taxes should be held accountable. Trust in the IRS to enforce tax laws has grown significantly since 2014. Yet, there are about 30% of taxpayers that do not trust the IRS. Trust is especially lower among the more educated and high-income taxpayers. Most taxpayers are satisfied with their personal interactions with the IRS, whether it's just filing tax returns or actually speaking with an IRS representative. Personal integrity continues to be the main factor that influences tax compliance. For millennials fear of an audit and belief that friends, associates, and neighbors are reporting and paying honestly is more of an influence than for older taxpayers. Majority of taxpayers agree that the more information and guidance the IRS provides, the more likely people are to correctly file their tax returns. Proportion of taxpayers agreeing that the IRS should receive extra funding so it can assist more taxpayers over phone and in person has increased since 2013 The website, the toll-free telephone number, and office locations where IRS representatives can answer questions are the most important IRS services for taxpayers. Taxpayers place the most value on the tax advice and information they receive from the IRS website, paid tax professionals, and IRS representatives. As expected, higher proportion of millennials consider IRS applications on mobile devices and social media valuable as compared to older taxpayers. A little over half of taxpayers used a paid tax professional to prepare their most recent Federal income tax returns.
5. **Actions Taken/Lessons Learned:** The key recommendations from this study are to continue to invest in the IRS website as a true customer service and problem solving platform, to ensure the IRS website is designed for knowledge levels of the different types of website visitors especially those with lower income and education levels, to offer more mobile app-based help and guidance to appeal to the younger generation; and to design compliance treatments that are tailored for different segments.
6. **Number of Requests for Participation:** 39,610

7. **Number of Actual Participants:** 2,027
8. **Date the Information Collection Activity Began:** August 17, 2019
9. **Date the Information Collection Activity Ended:** September 9, 2019
10. **Response Rate:** 5.1%
11. **Stipend/Payment:** No incentives are given for phone surveys; for online surveys, Ipsos offers points as an incentive, which can be redeemed for merchandise, gift cards, or other items. Points are based on length of surveys. The average redemption value for completion of a 20-minute survey is \$1.38.
12. **Actual Burden Hours:** 1,082
13. **Cost:** \$294,439.15