

2023 RAAS Comprehensive Taxpayer Attitude Survey (CTAS) Questionnaire

INTRODUCTION

Thank you for participating in our survey. The purpose of this study is to understand how Americans feel about different elements of their lives, roles, and obligations. All information you provide is completely anonymous and your answers will be grouped with other responses so **there is no ability to attribute any response or comment to your name**. There are no right or wrong answers. We are interested in your honest answers.

REQUIRED PRIVACY ACT AND PRA INFORMATION

The authority for requesting the information is 5 USC 301. The principal purpose of the survey is to understand public attitudes about IRS taxpayer service and the tax system, including IRS tax enforcement efforts. IRS may disclose information to a contractor when authorized by applicable law in order to analyze and administer the survey. Providing the information is voluntary. If you do not provide all or part of the information requested, the IRS will not be able to use information that might have been provided to improve service to you.

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. You are not required to respond unless a currently valid OMB approval number is displayed. The OMB number for this study is 1545-2288. 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.

This voluntary survey should take about 23 minutes to complete.

SCREENER (3 QUESTIONS)

First, please tell us more about yourself.

1. What is your age?

- 1 Under 16 years old [TERMINATE]
- 2 Between 16 and 17 years old [TERMINATE]
- 3 Between 18 and 25 years old
- 4 Between 26 and 35 years old
- 5 Between 36 and 45 years old
- 6 Between 46 and 55 years old
- 7 Between 56 and 65 years old
- 8 Between 66 and 75 years old
- 9 Over 75 years old
- 10 ____ Would rather not say [TERMINATE]

2. Have you filed a **federal** income tax return in the last two years?

- 1 Yes, federal income tax return and state income tax return
- 2 Yes, federal income tax return [only]
- 3 No, I have not filed an income tax return in the last two years
- 4 I don't remember [TERMINATE]

3. [If Q2=3] What is the main reason you have not filed an income tax return in the last two years?

- 1 I had zero income from any source during that time
- 2 My annual income was too low to require a tax return
- 3 I did not feel capable of preparing a return
- 4 Someone else in my family took care of preparing my tax return
- 5 I do not know if I need to file a return
- 6 Other - Please specify: _____

ATTITUDES TOWARD TAX COMPLIANCE (26 QUESTIONS)

Next, we'd like to hear about your views about **federal** taxes. Please note that **federal** taxes are those you pay to the United States government, which are different from any taxes you might pay to the state you live in. Please respond with your opinions on **federal** taxes only – not state taxes.

Remember, there are no right, wrong or expected answers, and **your answers will never be associated with your name.**

4. **How much, if any, do you think is an acceptable amount to cheat on your income taxes? Would you say...? Select only one response.**

- 1 A little here and there
- 2 As much as possible
- 3 Not at all
- 4 Don't know/Not sure

5. Please indicate how much you agree with each of the following statements

Select one response per statement.

[Programming Note: Rotate list]

	Completel y Agree	Mostly Agree	Mostly Disagre e	Completel y Disagree	Don't know
a. The more burdensome the tax law and tax return process the less likely people will be to pay their fair share	1	2	3	4	8
b. In this country, people who cheat on their taxes are held accountable	1	2	3	4	8
c. Taxpayers are given a fair chance to fix mistakes without being immediately penalized	1	2	3	4	8
d. I trust the IRS to help me understand my tax obligations	1	2	3	4	8
e. I trust the IRS to fairly enforce the tax laws as enacted by Congress	1	2	3	4	8
f. If people are treated fairly by the tax system, then they will act fairly and honestly in return	1	2	3	4	8
g. If I no longer trust the government will spend taxpayer dollars wisely, it is fair to avoid paying some taxes.	1	2	3	4	8

6. Thinking about the American population as a whole, how effective do you think each of the following approaches is for ensuring taxpayers pay their taxes honestly and obey and follow all tax laws? Select one response per statement.

[Programming Note: Rotate list]

	Very Effective	Somewhat Effective	Not Very Effective	Not at all Effective	Don't know
a. Communicate that there are consequences to not honestly paying your taxes	1	2	3	4	8
b. Increase the number of audits	1	2	3	4	8
c. Focus on the wealthy individuals because they have a higher level of taxes to pay	1	2	3	4	8
d. Focus on corporations because many have too many loopholes	1	2	3	4	8
e. Provide more education on how to do your taxes	1	2	3	4	8
f. Follow through on enforcement actions, such as penalties and liens	1	2	3	4	8
g. Focus on small businesses because many are known to avoid taxes	1	2	3	4	8

7. Now we'd like you to think about your own situation. How much influence does each of the following factors have on whether you report and pay your taxes honestly and in conformance with tax laws? As a reminder, this is confidential and not associated with your name. Select one response per statement.

[Programming Note: Rotate list]

	A Great Deal of Influence	Somewhat of an Influence	Very Little Influence	Is not at all an Influence	Don't know
a. Fear of an audit	1	2	3	4	8
b. Ease of the forms and schedules required in your tax return	1	2	3	4	8
c. Third parties reporting your income (e.g., wages, interest, dividends) to the IRS	1	2	3	4	8
d. Your personal integrity	1	2	3	4	8
e. Having the funds to pay your taxes when they are due	1	2	3	4	8
f. The potential to receive a refund	1	2	3	4	8
g. Having professional help	1	2	3	4	8
h. Avoiding paying interest/penalties	1	2	3	4	8
i. Desire to help the government take care of citizens	1	2	3	4	8
j. Support for the country's national interests	1	2	3	4	8

USE OF PROFESSIONALS (12 QUESTIONS)

8. Did you use any of the following to assist you in preparing your most recent Federal income tax return? Select all that apply.

- 1 Paid tax preparation professional
- 2 Free/volunteer tax preparation professional
- 3 A family member or friend
- 4 Tax preparation software that you purchased
- 5 Tax preparation software offered by the IRS' Free File program
- 6 Other - Please specify: _____
- 7 None of these

9. *[If Q8=1/ Paid tax preparation professional, 2/free/volunteer tax preparation professional]* Please indicate how the following factors played into your decision to obtain assistance from a tax preparation professional.

[Programming Note: Repeat for each Q8 response that equals 1 or 2]

[Programming Note: Rotate list]

	A major factor	Somewhat of a factor	A little bit of a factor	Not at all a factor	Don't know
a. The difficulty of accurately preparing your tax return	1	2	3	4	8
b. Not wanting to spend time preparing the tax return	1	2	3	4	8
c. <i>[If Q8=2]</i> The assistance was free	1	2	3	4	8
d. <i>[If Q8=1]</i> The cost of the assistance was not a burden for you to pay	1	2	3	4	8
e. Your trust in the person/organization	1	2	3	4	8
f. Having someone else take the responsibility in front of the IRS should there be questions	1	2	3	4	8
g. The confidence that you would avoid scrutiny	1	2	3	4	8
h. The positive experience others have had with this resource or type of resource	1	2	3	4	8
i. The speed with which the tax return would be completed	1	2	3	4	8
j. The integrity and ethics of this resource	1	2	3	4	8
k. The certification or training of this resource	1	2	3	4	8

EXPERIENCE (MAX OF 19 IF PROFESSIONAL, MAX OF 24 IF SELF)

Now, we'd like to learn what it's like for you to file your tax return. Please think about your last tax return and share with us what your experience was like.

[Programming note: If Q8=1 or 2, route respondent to Section A: Professional, else route to Section B: Self]

SECTION A: PROFESSIONAL (MAX OF 19 QUESTIONS)

10. Did you or the professional you used to prepare and file your tax return **need help from the IRS** to get a tax law question answered?

- 1 Yes
- 2 No
- 3 Do not recall or do not know

11. Did you/your tax professional **receive a letter** from the IRS indicating you needed to resolve an issue about the return you submitted?

- 1 Yes
- 2 No
- 3 Do not recall or do not know

12. Which of the following statements would you **agree** with? Select all that apply.

[Programming Note: Rotate list]

	Agree	Disagree	Don't know/Don't Recall/NA
My tax professional did a good job with my tax return.	1	2	3
The time I spent on my taxes was low and reasonable; I did not need to expend a high level of effort on my tax return.	1	2	3
That the amount of taxes I paid was the minimal amount legally owed - that is, I did not overpay on my taxes.	1	2	3
<i>[IF YES IN Q10:]</i> The help I received from the IRS to get a tax law answered was satisfactory.	1	2	3
<i>[IF YES IN Q11:]</i> I am satisfied with the process of resolving the issue with my return .	1	2	3

13. (ASKED FOR EACH STATEMENT AGREED WITH IN Q12) You said you agreed with the following statements. For each statement you agreed with, please indicate how **motivated** each made you feel to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more motivated than before	Somewhat more motivated than before	As motivated as before	Somewhat less motivated than before	Much less motivated than before
I agree that...[ANY STATEMENT WHERE THE ANSWER WAS	1	2	3	4	5

AGREE]					
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14. (ASKED FOR EACH STATEMENT AGREED WITH IN Q12) Looking at the same list of those statements you said you agreed with, please indicate how **capable** each made you feel of being able to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more capable than before	Somewhat more capable than before	As capable as before	Somewhat less capable than before	Much less capable than before
I agree that...[ANY STATEMENT WHERE THE ANSWER WAS AGREE]					

15. (ASKED FOR EACH STATEMENT DISAGREED WITH IN Q12) You said you disagreed with the following statements. For each statement you disagreed with, please indicate how **motivated** each made you feel to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more motivated than before	Somewhat more motivated than before	As motivated as before	Somewhat less motivated than before	Much less motivated than before
I disagree that... [ANY STATEMENT WHERE THE ANSWER WAS DISAGREE]	1	2	3	4	5

16. (ASKED FOR EACH STATEMENT DISAGREED WITH IN Q12) Looking at the same list of those statements you said you disagreed with, please indicate how **capable** each made you feel of being able to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more capable than before	Somewhat more capable than before	As capable as before	Somewhat less capable than before	Much less capable than before
I disagree that...[ANY STATEMENT WHERE THE ANSWER WAS DISAGREE]					

17. Overall, how did the experience of using a tax professional affect **how motivated** you feel to file an accurate and timely tax return in the future?

- 1 I am much more motivated than before
- 2 I am somewhat more motivated than before

- 3 I am as motivated as before
- 4 I am somewhat less motivated than before
- 5 I am much less motivated than before

18. And again, overall, how did the experience of using a tax professional affect **how capable** you feel of filing an accurate and timely tax return in the future?

- 1 I feel much more capable than before
- 2 I feel somewhat more capable than before
- 3 I feel as capable as before
- 4 I feel somewhat less capable than before
- 5 I feel much less capable than before

-> SKIP TO Q33

SECTION B: SELF (MAX OF 24 QUESTIONS)

19. How many **years** have you filed your federal tax return on your own without professional assistance?

- 1 Last year was my first time
- 2 2-3 years
- 3 4-5 years
- 4 6-7 years
- 5 More than 7 years

20. Did you ever file a tax **return that had issues** you needed to resolve with the IRS?

- 1 Yes
- 2 No
- 3 Do not recall

21. Did you **contact the IRS** for assistance while preparing your return?

- 1 Yes
- 2 No
- 3 Do not recall

22. *[If Q21= 1/Yes]* How did you **get in touch with the IRS**? Select the method used most often.

[Programming Note: Rotate list]

- 1 Called the IRS on the telephone
- 2 Made an appointment at an IRS office for in-person help
- 3 Walked into to an IRS office (without appointment) for in-person help
- 4 Sent an e-mail to the IRS
- 5 Searched for information or materials on the IRS website
- 6 Accessed an IRS-sponsored tax application on a mobile phone
- 7 Accessed IRS-sponsored information on a social media site
- 8 Sent the IRS a letter in the mail (other than to file taxes)
- 9 Visited a community center that offered IRS-trained tax aides
- 10 Other - Please Specify: _____

23. *[If Q21= 1/Yes]* What was the **main issue** with which you needed help while preparing and submitting your tax return?

- 1 Interpreting a tax law
- 2 Determining which Forms or Schedules were needed
- 3 Confirming what supporting documentation was needed
- 4 Understanding how to complete a Schedule or Form
- 5 Knowing how to use a Worksheet with calculations
- 6 Understanding my eligibility for credits or deductions
- 7 Obtaining one of my tax returns or transcripts from a previous year
- 8 Using the online account on IRS.gov
- 9 Learning the mailing address for submitting my tax return

10 Other – Please Specify: _____

24. Did you **receive a letter** from the IRS indicating you needed to resolve an issue about the return you submitted?

- 1 Yes
- 2 No
- 3 Do not recall

25. *[If Q24=1/Yes]* **Under which of the following circumstances did the IRS contact you?** Select all that apply.

[Programming Note: Rotate 1 and 2]

- 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 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 concerning a matter about your federal taxes
[FIXED POSITION]

26. Which of the following statements would you **agree** with? Select all that apply.

[Programming Note: Rotate list]

	Agree	Disagree	Don't know/Don't Recall/NA
I find it easy to stay up to date on tax laws and tax return procedures that I need to know.	1	2	3
<i>IF YES IN Q20:</i> When I needed to resolve a tax return that had issues with the IRS, the process was satisfactory.	1	2	3
<i>IF YES IN Q8=4 or 5:</i> The tax preparation software I used was easy to use.	1	2	3
<i>IF YES IN Q21:</i> My experience being assisted by the IRS while preparing my return was satisfactory.	1	2	3
<i>IF YES IN Q24:</i> After receiving a letter from the IRS, I was satisfied with the way they helped me resolve the issue with my return.	1	2	3

27. *(ASKED FOR EACH STATEMENT AGREED WITH IN Q26)* You said you agreed with the following statements. For each statement you agreed with, please indicate how **motivated** each made you feel to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more motivated than before	Somewhat more motivated than before	As motivated as before	Somewhat less motivated than before	Much less motivated than before
I agree that...[ANY	1	2	3	4	5

STATEMENT WHERE THE ANSWER WAS AGREE					
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28. (ASKED FOR EACH STATEMENT AGREED WITH IN Q26) Looking at the same list of those statements you said you agreed with, please indicate how **capable** each made you feel of being able to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more capable than before	Somewhat more capable than before	As capable as before	Somewhat less capable than before	Much less capable than before
I agree that...[ANY STATEMENT WHERE THE ANSWER WAS AGREE]					

29. (ASKED FOR EACH STATEMENT DISAGREED WITH IN Q26) You said you disagreed with the following statements. For each statement you disagreed with, please indicate how **motivated** each made you feel to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more motivated than before	Somewhat more motivated than before	As motivated as before	Somewhat less motivated than before	Much less motivated than before
I disagree that...[ANY STATEMENT WHERE THE ANSWER WAS DISAGREE]	1	2	3	4	5

30. (ASKED FOR EACH STATEMENT DISAGREED WITH IN Q26) Looking at the same list of those statements you said you disagreed with, please indicate how **capable** each made you feel of being able to file an accurate and timely tax return in the future.

[Programming Note: Rotate list]

	Much more capable than before	Somewhat more capable than before	As capable as before	Somewhat less capable than before	Much less capable than before
I disagree that...[ANY STATEMENT WHERE THE ANSWER WAS DISAGREE]					

31. Overall, how did the experience of filing your Federal tax return without professional assistance affect **how motivated** you feel to file an accurate and timely tax return in the future?

1 I am much more motivated than before

- 2 I am somewhat more motivated than before
- 3 I am as motivated as before
- 4 I am somewhat less motivated than before
- 5 I am much less motivated than before

32. And again, overall, how did the experience of filing your Federal tax return without professional assistance affect **how capable** you feel of filing an accurate and timely tax return in the future?

- 1 I feel much more capable than before
- 2 I feel somewhat more capable than before
- 3 I feel as capable as before
- 4 I feel somewhat less capable than before
- 5 I feel much less capable than before

OVERALL (4 QUESTIONS)

ROTATE ORDER OF NEXT TWO QUESTIONS Q33 and Q34

33. Everything considered, based on your recent experiences, how motivated are you to file an accurate and complete return?

- 1 Very motivated
- 2 Somewhat motivated
- 3 Neither motivated nor unmotivated
- 4 Somewhat unmotivated
- 5 Very unmotivated

34. Everything considered, based on your experiences, how capable do you feel of filing an accurate and complete return?

- 1 Very capable
- 2 Somewhat capable
- 3 Neither capable nor incapable
- 4 Somewhat incapable
- 5 Very incapable

35. On a scale of 0 - 10, how likely do you think it will be that your next Federal tax return will be accurate and complete - where 10 is completely likely, 0 is completely unlikely, and 5 is neither likely nor unlikely.

0 - completel y unlikely	1	2	3	4	5 - neither likely nor unlikely	6	7	8	9	10 - completel y likely

36. **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? Select one response.**

- 1 Very satisfied

- 2 Somewhat satisfied
- 3 Not very satisfied
- 4 Not at all satisfied
- 5 Don't know

DEMOGRAPHICS (14 QUESTIONS)

The following questions are 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 the research firm.

- i. Which best describes your current **employment** situation
 - 1 Work as an employee full-time
 - 2 Work as an employee part-time only
 - 3 Work as an employee part-time and as an independent contractor part-time
 - 4 Work as an independent contractor on a full-time basis
 - 5 Do not do paid work
- ii. Are you a **small business** owner?
 - 1 Yes
 - 2 No
- iii. Where do you **live**? Please select the one which best fits your current situation?
 - 1 In a house or condominium that I/we own
 - 2 In a house, apartment or rental unit that I/we lease
 - 3 In a homeless shelter or temporary transient housing
 - 4 In a mobile home
 - 5 In a residence owned by someone else
 - 6 In student housing such as a dormitory
 - 7 Other – Please specify: _____
- iv. Which of the following **devices** do you use on a daily or almost daily basis? Select all that apply.
[Programming Note: Rotate list]
 - 1 Desktop or laptop computer
 - 2 Tablet (iPad or other brands)
 - 3 Smartphone (Mobile phone with internet & apps capability)
 - 4 Non-Smartphone (Basic cell phone without internet or apps capability)
 - 5 eReader (Digital reading devices like Kindle, etc.)
 - 6 Voice-activated home assistance (Google Home, Alexa)
 - 9 Do not use any of the above devices
- v. Please indicate your current **marital status**. Select one.
 - 1 Single
 - 2 Married
 - 9 Do not want to say

- vi. Again, for classification purposes, please indicate your gender.
- 1 Male
 - 2 Female
 - 3 Non-binary or non-conforming
 - 4 Other – Please Specify: _____
 - 5 Prefer not to answer
- vii. Including yourself, how many people in your household* are adults, 18 or older? Select only one response.
- 1
 - 2
 - 3
 - 4
 - 5
 - 6+
- viii. **What is the last grade of school you completed? 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)
- ix. 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 *household /family income*¹ in the last twelve months? Please count the income of all members of the same household at least 15 years or older. Select only one response. *[adj. to Census]*
- 1 Under \$15,000
 - 2 \$15,000 to less than \$20,000
 - 3 \$20,000 to less than \$30,000
 - 4 \$30,000 to less than \$40,000
 - 5 \$40,000 to less than \$60,000
 - 6 \$60,000 to less than \$80,000
 - 7 \$80,000 to less than \$100,000
 - 8 \$100,000 to less than \$150,000
 - 9 \$150,000 to less than \$250,000
 - 10 \$250,000 and over
- x. **Are you of Hispanic or Latino origin (ethnicity)? Select only one response.**
- 1 Yes
 - 2 No
- xi. **What is your race? Please select one or more.**
[Programming Note: Rotate list]

¹ A family consists of two or more people (one of whom is the householder) related by birth, marriage, or adoption residing in the same housing unit. A household consists of all people who occupy a housing unit regardless of relationship. A household may consist of a person living alone or multiple unrelated individuals or families living together. You may access all of the CPS definitions at <https://www.census.gov/population/www/cps/cpsdef.html>

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

ADDITIONAL DEMOGRAPHICS

Just a few more questions! Thank you for your answers. They provide valuable learning.

- xii. Are you a U.S. Veteran?
- 1 Yes
 - 2 No
- xiii. Are you currently an active Military service member stationed in the United States?
- 1 Yes
 - 2 No
- xiv. What is the primary language spoken in your home?
- 1 English
 - 2 Spanish
 - 3 Mandarin
 - 4 Cantonese
 - 5 Vietnamese
 - 6 Japanese
 - 7 Tagalong
 - 8 French/French Creole
 - 9 Korean
 - 10 Arabic
 - 11 Russian
 - 12 German
 - 13 Other – Please Specify: _____

Thank you for your participation in this survey!