

CFI GROUP
2024 Small Business & Self-Employed Division (SBSE) ACSI Survey
Department of Treasury: Internal Revenue Service

The purpose of the research is to help the IRS improve its services to customers like you. Your answers will remain private to the extent allowed by law, and your participation is voluntary. You may stop at any time or skip any question you do not wish to answer.

Your opinions are important because you will be representing customers across the United States and your responses will be added to a growing IRS database of evaluations of customer satisfaction to improve the products and services provided to you, the customer.

The authority for requesting the information is 5 USC 301. The primary purpose of collecting this information is to improve IRS customer service. 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. The OMB Control 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, SE:W:CAR:MP:T:M:SP, 1111 Constitution Ave. NW, Room 6129, Washington, DC 20224.

We estimated the time required to be approximately 10 minutes.

Please click the "Next" button to begin.

QA. Are you the person, or one of the persons, who has the most interaction with the IRS concerning the filing of your IRS corporate income tax return?

- 1 Yes
- 2 No (TERMINATE)
- DK (TERMINATE)
- REF(TERMINATE)

{IF QA=2 OR DK OR REF, GO TO TERMINATE SCREEN; OTHERWISE CONTINUE}

PROG. NOTE: TERMINATE SCREEN

We thank you for your time spent taking this survey. Your response has been recorded.

QAGE. For statistical purposes only, are you 18 years old or older?

- Yes
- No (Terminate)

QREV. In which of the annual revenue ranges did your company's 2023 annual revenue fall?

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1. <\$250,000
2. \$250,000 < \$1 million
3. \$1 million to <\$5 million
4. \$5 million to < \$10 million

Now you will be asked some questions about the IRS process for filing your **2023** IRS corporate income tax return.

- Q1. Before your most recent interaction with the IRS, you probably knew something about the IRS tax filing process for small businesses and the self-employed. Think back about your expectations of the overall quality of the IRS tax filing process. Please give a rating on a 10-point scale on which “1” means your expectations were “**not very high**” and “10” means your expectations were “**very high**,” **How would you rate your expectations of the overall quality of the IRS filing process?**

| | | | | | | | | | | | | |
|---------------|---|---|---|---|---|---|---|---|----|-----------|------------|----------------------|
| Not very high | | | | | | | | | | Very high | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

The IRS provides information to help your company meet its federal tax obligations. The information provided includes written materials (forms, publications, etc.), phone assistance, email assistance, and internet sites.

- Q2. Using a 10-point scale on which “1” means “**very difficult**” and “10” means “**very easy**,” how difficult or easy was it to obtain information to meet your company’s federal tax obligations?

| | | | | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|----|-----------|------------|----------------------|
| Very difficult | | | | | | | | | | Very easy | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

- Q3. Using a 10-point scale on which “1” means “**not very clear and understandable**” and “10” means “**very clear and understandable**,” how clear and understandable was the information on meeting your company’s federal tax obligations?

| | | | | | | | | | | | | | |
|-----------------------------------|---|---|---|---|---|---|---|---|----|--|-------------------------------|------------|----------------------|
| Not very clear and understandable | | | | | | | | | | | Very clear and understandable | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | |

- Q4. Using a 10-point scale on which “1” means “**not very useful**” and “10” means “**very useful**,” how useful was the information on meeting your company’s federal tax obligations?

| | | | | | | | | | | | | |
|-----------------|--|--|--|--|--|--|--|--|--|-------------|------------|---------------|
| Not very useful | | | | | | | | | | Very useful | Don't Know | Prefer not to |
|-----------------|--|--|--|--|--|--|--|--|--|-------------|------------|---------------|

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| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|--|--------|
| | | | | | | | | | | | answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |

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Business firms may have various interactions with the IRS. Some can be routine, including filing your company's federal income tax forms, paying any taxes owed, receiving funds, and ensuring that the IRS had the correct information.

Q5. Thinking about those routine interactions, how difficult or easy were your routine interactions with the IRS? Please use a 10-point scale on which "1" means **"very difficult"** and "10" means **"very easy."**

| | | | | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|----|-----------|------------|----------------------|
| Very difficult | | | | | | | | | | Very easy | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Q6. How reliable was the IRS during your company's routine interactions? Please use a 10-point scale on which "1" means **"not at all reliable"** and "10" means **"very reliable."**

| | | | | | | | | | | | | |
|---------------------|---|---|---|---|---|---|---|---|----|---------------|------------|----------------------|
| Not at all reliable | | | | | | | | | | Very reliable | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Q7. How responsive was the IRS during your company's routine interactions? Please use a 10-point scale on which "1" means **"not at all responsive"** and "10" means **"very responsive."**

| | | | | | | | | | | | | |
|-----------------------|---|---|---|---|---|---|---|---|----|-----------------|------------|----------------------|
| Not at all responsive | | | | | | | | | | Very responsive | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Think about IRS personnel with whom you had contact during your routine interactions with the IRS.

Q8. Using a 10-point scale on which "1" means **"not at all courteous"** and "10" means **"very courteous,"** how courteous were the personnel with whom you had contact?

| | | | | | | | | | | | | | |
|----------------------|---|---|---|---|---|---|---|---|----|----------------|-----------------------------------|------------|----------------------|
| Not at all courteous | | | | | | | | | | Very courteous | Did not have contact with the IRS | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | |

{IF Q8 = 11, GO TO Q10; OTHERWISE CONTINUE}

Q9. How professional were personnel in terms of being helpful, responsive, and knowledgeable? Using a 10-point scale on which "1" means **"not at all professional"** and "10" means **"very professional."**

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| | | | | | | | | | | | | |
|-------------------------|---|---|---|---|---|---|---|---|----|-------------------|------------|----------------------|
| Not at all professional | | | | | | | | | | Very professional | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Q10. Consider all your experiences in the past two years with the Internal Revenue Service process for filing your corporate income tax return. Using a 10-point scale on which "1" means "**not very high**" and "10" means "**very high**," how would you rate the overall quality of the IRS process for filing your corporate income tax return?

| | | | | | | | | | | | | |
|---------------|---|---|---|---|---|---|---|---|----|-----------|------------|----------------------|
| Not very high | | | | | | | | | | Very high | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Q11. Consider all your experiences to date with the IRS process for filing your corporate income tax return and using a 10-point scale on which "1" means "**very dissatisfied**" and "10" means "**very satisfied**," how satisfied are you with the IRS process?

| | | | | | | | | | | | | |
|-------------------|---|---|---|---|---|---|---|---|----|----------------|------------|----------------------|
| Very dissatisfied | | | | | | | | | | Very satisfied | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Q12. Considering all of your expectations, to what extent has the IRS process for filing your corporate income tax return fallen short of or exceeded your expectations? Please use a 10-point scale on which "1" means "**falls short of your expectations**" and "10" means "**exceeds your expectations**."

| | | | | | | | | | | | | |
|----------------------------------|---|---|---|---|---|---|---|---|----|---------------------------|------------|----------------------|
| Falls short of your expectations | | | | | | | | | | Exceeds your expectations | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

Q13. Forget the current IRS process for filing your corporate income tax return. Imagine an ideal process for filing your corporate income taxes. How well do you think the IRS process compares with that ideal process? Please use a 10-point scale on which "1" means "**not very close to ideal**" and "10" means "**very close to the ideal**."

| | | | | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|----|-------------------------|------------|----------------------|
| Not very close to the ideal | | | | | | | | | | Very close to the ideal | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |

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Think about any communication you have had with the IRS over the past two years regarding complaints about your experience with the process filing a corporate income tax return.

Q14. Have you complained to the IRS within the past two years about the process of filing your corporate income tax return?

- 1 Yes
- 2 No
- 3 Don't Know
- REF

{IF Q14 = 1, ASK Q14A-Q14B; OTHERWISE GO TO Q15}

Q14A. Using a 10-point scale on which "1" means **"handled very poorly"** and "10" means **"handled very well,"** how would you rate the handling of your most recent complaint?

| | | | | | | | | | | | |
|---------------------|---|---|---|---|---|---|---|---|-------------------|------------|----------------------|
| Handled very poorly | | | | | | | | | Handled very well | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |

Q14B. Using a 10-point scale on which "1" means **"very difficult"** and "10" means **"very easy,"** how difficult or easy was it to make your most recent complaint?

| | | | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|-----------|------------|----------------------|
| Very difficult | | | | | | | | | Very easy | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |

The IRS mission is to "provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all."

Q15. How confident are you that the IRS will do a good job in the future administering the tax process for small businesses and the self-employed fairly? Please use a 10-point scale on which "1" means **"not at all confident"** and "10" means **"very confident."**

| | | | | | | | | | | | |
|----------------------|---|---|---|---|---|---|---|---|----------------|------------|----------------------|
| Not at all confident | | | | | | | | | Very confident | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |

Q16. Using a 10-point scale on which "1" means **"not at all willing"** and "10" means **"very willing,"** how willing are you to rely on the IRS to do a good job administering the tax filing process for small businesses and the self-employed?

| | | | | | | | | | | | |
|--------------------|---|---|---|---|---|---|---|---|--------------|------------|----------------------|
| Not at all willing | | | | | | | | | Very willing | Don't Know | Prefer not to answer |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |

Firmographic questions about your company:

IRS1. Which of the following best describes you?

- 1 President or COO
- 2 In-house tax counsel
- 3 External tax accountant or attorney
- 4 Corporate Treasurer or CFO
- 5 Manager
- 6 Accountant
- 7 Bookkeeper
- 8 Other (Specify)
- 9 Don't know

REF

IRS2. Approximately how long has your company been incorporated>

- 1 1-3 years
- 2 4-6 years
- 3 7-10 years
- 4 Over 10 years
- 5 Not incorporated
- 6 Don't know

REF

IRS3. How many people does your company employ? Please include all locations.

- 1 1-49
- 2 50-149
- 3 150-499
- 4 500-999
- 5 1,000 or more
- 6 Don't know

REF

IRS4. Has your company been subject to an IRS audit or delinquent collection action within the past two years?

- 1 Yes
- 2 No
- 3 Don't know

REF

IRS5. Has your company or its representatives used any of the following IRS services within the past two years? (Select all that apply)

- 1 Toll-free telephone contact
- 2 Main IRS website
- 3 Small Business and Self-Employed community website
- 4 IRS Small Business workshops or presentations
- 5 Face to face contact with an IRS representative
- 6 Tax Topics website
- 7 IRS Chat Bot

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- 8 Other (Specify)
 - 9 None of the above
 - 10 Don't know
- REF
-

IRS6. Which of the following payments does your company make using the IRS Electronic Tax Payment System (EFTPS)? (Select all that apply)

- 1 Employer's Annual Federal Unemployment Tax (FUTA) return or payment
 - 2 Employer's Quarterly Federal Tax return or payment
 - 3 Quarterly Federal Excise return or payment
 - 4 Annual return or payment of withheld Federal Income Tax
 - 5 U.S. Corporation Income Tax payment
 - 6 None of the above
 - 7 Don't know
- REF
-

We thank you for your time spent taking this survey. Your response has been recorded.