

CFI GROUP
2024 Individual Filers Web 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 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 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)**

QB. How did you file your 2023 IRS income tax return?

1. Paper form using Form 1040 or 1040-SR (U.S. Individual Income Tax Return) – **[Skip to B1]**
2. Electronically or Online using tax filing software
3. Don't know **(TERMINATE)**
4. Prefer not to answer **(TERMINATE)**

A1. ELECTRONIC FILERS

S1. With your **2023** tax return you filed **this** year, did you include a Schedule C (for any individual business/sole proprietor income) or Schedule F (for any individual farm income)? *(Business income or farm income does not include any income from a corporation or partnership)*

- 1 Yes, Schedule C
- 2 Yes, Schedule F
- 3 Yes, Both Schedule C and F
- 4 No
- 5 Don't know

S1a. Did you use any other schedules when filing your 2023 IRS income tax return in 2024?

- 1 Yes
- 2 No **[Skip to E1]**
- 3 Don't know **[Skip to E1]**
4. Prefer not to answer)

S1b. Which of the following schedules did you use when filing your 2023 Form 1040 or 2023 Form 1040-SR tax return to the Internal Revenue Service? **[Multiple Response]**

- 1 Schedule 1 (Additional Income and Adjustments to Income)
- 2 Schedule 2 (Additional Taxes)
- 3 Schedule 3 (Additional Credits and Payments)
- 4 Don't know **[Exclusive answer]**

E1. Did you use a paid practitioner such as an income tax preparation service, an accountant, or an attorney when electronically filing your 2023 tax return to the Internal Revenue Service?

- 1 Yes
- 2 No
- 3 DK

Now, you will be asked some questions about the electronic filing of your 2023 income tax return to the Internal Revenue Service (IRS). These questions apply whether you did this filing yourself or through a practitioner such as a tax preparation service, an accountant, or an attorney.

- Q1. Before you used electronic filing, you probably knew something about the IRS electronic filing program in which you can file via a computer or through a tax preparation service or accountant. Now think back and remember your expectations of the overall quality of the electronic filing program. On a 10-point scale on which "1" means your expectations were **"not very high"** and "10" means your expectations were **"very high,"** please rate your expectations of the overall quality of the electronic filing program.

Expectations of overall quality of electronic filing program

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

Information:

- Q2. Now, thinking about getting information on electronic filing, using a 10-point scale on which "1" means **"very difficult to get"** and "10" means **"very easy to get."** How difficult or easy was it to get information on electronic filing?

Ease of getting information on filing

Very difficult to get									Easy to get	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 electronic filing?

Clarity and understandability of information on filing

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		

Filing Process

- Q4. Using a 10-point scale on which "1" means **"very difficult"** and "10" means **"very easy,"** how difficult or easy was the electronic filing process?

Ease of the filing process

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

- Q5. Thinking about the cost to you in both time and/or money for preparation and filing, was the electronic filing process more costly or less costly to you than mailing in your income tax return on a paper form? Using a 10-point scale on which "1" means "**more costly in time and/or money**" and "10" means "**less costly in time and/or money**," how much more or less costly was electronic filing?

Cost of preparing income tax return

More costly in time and/or money									Less costly in time and/or money	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

Customer Service:

- Q6. Thinking about getting help from the IRS on electronic filing, using a 10-point scale on which "1" means "**not at all courteous**" and "10" means "**very courteous**," how courteous were IRS personnel with whom you had contact about electronic filing?

Courteousness of IRS personnel

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

**[Include - Did not have contact with IRS – response option, in addition to DK]
[IF Q6 = 1-10 or DK , ASK Q7; OTHERWISE GO TO Q10]**

- Q7. Using a 10-point scale on which "1" means "**not at all professional**" and "10" means "**very professional**," in terms of being helpful, responsive, and knowledgeable, how professional were IRS personnel?

Professionalism of IRS personnel

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

- Q8. Using a 10-point scale on which "1" means "**not at all timely**" and "10" means "**very timely**," how timely are responses to information requests from the IRS?

Timeliness of IRS personnel

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

Q9. OMITTED

Quality:

- Q10. Please consider all your experiences in the past two years with the Internal Revenue Service electronic filing program. 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 electronic filing program?

Overall quality of IRS electronic filing program

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

Satisfaction:

- Q11. Considering all your experiences to date with the IRS electronic filing program, using a 10-point scale on which "1" means "**very dissatisfied**" and 10 means "**very satisfied**," how **satisfied** are you with the IRS electronic filing program?

Overall Satisfaction

Very dissatisfie d									Very satisfie d	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

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- Q12. Considering all of your expectations for the IRS electronic filing program, using a 10-point scale on which "1" now means "**falls short of your expectations**" and "10" means

"exceeds your expectations," to what extent has the IRS electronic filing program fallen short of or exceeded your expectations?

Compared to expectations

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

Q13. Now, imagine an ideal electronic filing program for tax returns. Using a 10-point scale on which "1" means **"not very close to the ideal,"** and "10" means **"very close to the ideal,"** how well does the IRS program compare to that ideal program?

Compared to ideal

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

Complaints:

Q14. Have you complained to the IRS within the past two years about your experience with electronic filing of your tax return?

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

[IF Q14 = 1, ASK Q14C-Q14D; OTHERWISE GO TO Q15]

Q14C. 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?

Handling of complaint

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

- Q14D. 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?

Ease of making complaint

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

Trust:

- Q15. Using a 10-point scale on which “1” means “**very unlikely**” and “10” means “**very likely**,” how likely is it that you will file your federal income tax return electronically in the future?

Likelihood of filing electronically in the future

Very unlikely									Very likely	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**,” if asked, how willing are you to say positive things about electronic filing?

Willingness (if asked) to say positive things about electronic filing

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

Compliance:

- Q17. In view of your most recent experience with the IRS, using a 10-point scale on which “1” means “**not at all fair**” and “10” means “**very fair**,” how fair is the tax filing process?

Fairness of the tax filing process

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

- Q18. Using a 10-point scale on which “1” means **“taxpayers are treated very unequally”** and “10” means **“taxpayers are treated very equally,”** how equally do you think the IRS treats all taxpayers?

Equality of treatment of taxpayers

Taxpayers are treated very unequally									Taxpayers are treated very equally	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

- Q19. Using a 10-point scale on which “1” means **“the tax filing process encourages taxpayers to cheat”** and “10” means, **“the tax filing process encourages taxpayers to be honest,”** do you think the tax filing process encourages taxpayers to cheat on their income taxes or does it encourage them to be honest?

Tax filing process encourages cheating or honesty

The tax filing process encourages taxpayers to cheat									The tax filing process encourages taxpayers to be honest	Don't Know	Prefer not to answer
1	2	3	4	5	6	7	8	9	10		

B1. PAPER FILERS [IF QB = 1]

- S1. With your **2023** tax return you filed **this** year, did you include a Schedule C (for any individual business/sole proprietor income) or Schedule F (for any individual farm income)? *(Business income or farm income does not include any income from a corporation or partnership)*

- 1 Yes, Schedule C
- 2 Yes, Schedule F
- 3 Yes, Both Schedule C and F
- 4 No
- 5 Don't know

P1a. Did you use any other schedules when filing your 2023 IRS income tax return in 2024?

- 1 Yes **[Continue to P1]**
- 2 No **[Skip to P2]**
- 3 Don't know **[Skip to P2]**
- 4 Prefer not to answer **[Skip to P2]**

P1. Which of the following schedules did you use when filing your **2023 Form 1040** or 2023 Form 1040-SR tax return to the Internal Revenue Service? **[Multiple Response]**

- 1 Schedule 1 (Additional Income and Adjustments to Income)
- 2 Schedule 2 (Additional Taxes)
- 3 Schedule 3 (Additional Credits and Payments)
- 4 Don't know **[Exclusive]**

P2. Did you use a paid practitioner such as an income tax preparation service, an accountant or an attorney when filing your 2023 tax return to the Internal Revenue Service?

- 1 Yes **[Skip to Q1]**
- 2 No
- 3 Don't know

P3. Did you use a computer software program for preparing your income tax return?

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

Now, you will be asked some questions about the filing of your **2023** income tax return to the Internal Revenue Service (IRS). These questions apply whether you did this filing yourself or through a practitioner such as a tax preparation service, an accountant or an attorney...

Q1. Before you filed your **2023** income tax, you probably knew something about the IRS process for filing tax returns. Now think back and remember your expectations of the overall quality of the IRS filing process. 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?

Expectations of overall quality of 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		

Information:

- Q2. Now, thinking about getting information on filing,, using a 10-point scale on which “1” means **“very difficult to get”** and “10” means **“very easy to get.”** How difficult or easy was it to get information on filing?

Ease of getting information on filing

Very difficult to get									Very easy to get	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 filing?

Clarity and understandability of information on filing

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		

Filing Process:

- Q4. Using a 10-point scale on which “1” means **“very difficult”** and “10” means **“very easy,”** how difficult or easy was the filing process?

Ease of the filing process

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

- Q5. Thinking about the cost to prepare your income tax - the cost in time or money or both, on a 10-point scale on which “1” means **“the cost in time and/or money is very high”** and “10” means, **“the cost in time and/or money is very low,”** how would you rate the time and/or cost to prepare your income tax for filing?

Cost of preparing income tax return

The cost in time									The cost in	Don't Know	Prefer not to
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and/or money is very high									time and/or money is very low		
1	2	3	4	5	6	7	8	9	10		answer

Customer Service:

- Q6. Thinking about getting help from the IRS, using a 10-point scale on which “1” means “**not at all courteous**” and “10” means “**very courteous**,” how courteous were IRS personnel with whom you had contact about filing?

Courteousness of IRS personnel

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

[Include - Did not have contact with IRS – response option, in addition to DK]
[IF PQ6 = 1-10 or DK, ASK PQ7; OTHERWISE GO TO PQ10]

- Q7. Using a 10-point scale on which “1” means “**not at all professional**” and “10” means “**very professional**,” in terms of being helpful, responsive, and knowledgeable, how professional were IRS personnel?

Professionalism of IRS personnel

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

- Q8. Using a 10-point scale on which “1” means “**not at all timely**” and “10” means “**very timely**,” how timely are responses to information requests from the IRS?

Timeliness of IRS personnel

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

[Q9 Omitted]

Quality:

- Q10. Please consider all your experiences in the past two years with the Internal Revenue Service filing program. 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 filing process?

Overall quality of 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		

Satisfaction:

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

Overall Satisfaction

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 for the IRS filing process, using a 10-point scale on which "1" now means "**falls short of your expectations**" and "10" means "**exceeds your expectations**," to what extent has the IRS tax filing process fallen short of or exceeded your expectations?

Compared to expectations

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

Q13. Now, imagine an ideal federal tax filing process. Using a 10-point scale on which "1" means **"not very close to the ideal,"** and "10" means **"very close to the ideal,"** how well does the IRS process compare with that ideal process?

Compared to 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		

Complaints:

Q14. Have you complained to the IRS within the past two years about your experience with filing your tax return?

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

[IF PQ14 = 1, ASK PQ14C-PQ14D; OTHERWISE GO TO PQ15A]

Q14C. 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?

Handling of complaint

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

Q14D. 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?

Ease of making complaint

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

Compliance:

Q15A. In view of your most recent experience with the IRS, using a 10-point scale on which “1” means **“not at all fair”** and “10” means **“very fair,”** how fair is the tax filing process?

Fairness of the tax filing process

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

Q15B. Using a 10-point scale on which “1” means **“taxpayers are treated very unequally”** and “10” means **“taxpayers are treated very equally,”** how equally do you think the IRS treats all taxpayers?

Equality of treatment of taxpayers

Taxpayers are treated very unequally									Taxpayers are treated very equally	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 **“the tax filing process encourages taxpayers to cheat”** and “10” means, **“the tax filing process encourages taxpayers to be honest,”** do you think the tax filing process encourages taxpayers to cheat on their income taxes or does it encourage them to be honest?

Tax filing process encourages cheating or honesty

The tax filing process									The tax filing process	Don't Know	Prefer not to answer
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encourage s taxpayers to cheat									encourage s taxpayers to be honest		
1	2	3	4	5	6	7	8	9	10		

DEMOGRAPHICS [All Respondents]

QD1. What is your age?

1. 18-24
2. 25-44
3. 45-64
4. 65-80
5. Over 80
6. Don't Know
7. Prefer not to answer

QD2. What is the highest level of education that you have completed?

1. Less than high school
2. High school graduate
3. Some college or associate degree
4. College graduate
5. Post-graduate
6. Don't Know
7. Prefer not to answer

QD3. What is your race and/or ethnicity? Select all that apply and enter additional details in the spaces below.

☐ **American Indian or Alaska Native** – Enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.

☐ **Asian** – Provide details below.

☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** – Provide details below.

☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** – Provide details below.

☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** – Provide details below.

☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** – Provide details below.

☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** – Provide details below.

☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

QD4. What is the primary language spoken in your household?

1. English
2. Spanish
3. Other
4. Prefer not to answer

QD5. What was your total family income in **2023** before taxes?

1. Less than \$20,000

2. Between \$20,000 and \$29,999
3. Between \$30,000 and \$39,999
4. Between \$40,000 and \$59,999
5. Between \$60,000 and \$79,999
6. Between \$80,000 and \$99,999
7. \$100,000 or more
8. Don't Know
9. Prefer not to answer

QD6. What is your gender?

1. Male
2. Female
3. Other
4. Prefer not to answer

QD7 Which of the following best describes the community in which you live?

1. Urban
2. Suburban
3. Rural
4. Prefer not to answer

QD8. Are you currently an active member of the military?

1. Yes
2. No
3. Prefer not to answer

QD9. Did you serve at least one year in the U.S. Military and are currently discharged?

1. Yes
2. No
3. Prefer not to answer

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