

# 2024 IRS NEST Web Survey Instrument

## Survey Appearance

**URL:** [www.TaxProfessionalSurvey.com](http://www.TaxProfessionalSurvey.com)

**Closed Survey:** Only respondent that enter a valid ID on the landing page or enter through a personalized link can access the instrument.

**Display:** One question per screen with vertical response options, unless otherwise noted

**Header on all screens:** Display IRS logo in upper left corner and ICF logo in upper right corner

**Footer on all screens:**

For assistance, please contact our Help Desk at [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com).  
You can find answers to frequently asked questions [here](#).

Form 15420 (OS) Catalog Number 94104X OMB number 1545-1432  
Department of the Treasury - Internal Revenue Service

**Section Headings:** Display section headings on the first screen of each section

**Soft Prompt:** Questions can be skipped after a SOFT PROMPT unless otherwise noted. One warning message appears in red: "While this question is optional, your response is important. Please provide a response or click "Next" to continue without responding." Respondent may proceed to the next question if warning is ignored. Fill skipped items with 8/88/888.

**Already completed text:** You have successfully completed this survey. We thank you for your participation. If you believe this is an error, please contact us at [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com).

**Survey closed text:** Thank you for visiting the IRS Tax Professionals Survey. The survey is now closed. If you have questions, please email the help desk at [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com).

**Survey submit completion page:** Thank you for your participation! Your answers have been submitted. If you have questions, please email the help desk at [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com).

## Frequently Asked Questions

### IRS Needs and Engagement Survey of Tax Professionals

1) *Who is sponsoring this survey?*

The IRS is sponsoring this survey. The IRS has contracted with ICF, an independent research firm, to conduct the survey.

2) *Why are you conducting this survey?*

The IRS is conducting the survey to collect feedback on the experiences and needs of tax professionals.

3) *How will my information be used? Will my privacy be protected?*

The IRS uses survey results to improve communication, service, and compliance programs for tax professionals. ICF, the independent research firm conducting the survey, will not provide any identifying information to the IRS and will keep your identity private to the extent permitted by law. We'll use your answers solely for the purpose stated above.

4) *How did you get my address?*

You were randomly selected from a list of tax professionals in the United States. Your participation will help improve communications, service, and compliance programs for tax professionals.

5) *Why should I participate?*

Participating in the survey helps IRS better understand and respond to the needs and experiences of tax professionals. Your responses help improve communication, service, and compliance programs for tax professionals.

6) *Do I have to participate?*

No, but your participation is very important. Not participating in the survey may mean that you will not be represented in the results. Many people find the survey to be interesting and enjoyable. You may choose to skip any question for any reason.

7) *How long will the survey take?*

The survey should take approximately 25 minutes to complete.

8) *Has this study been approved by Office of Management and Budget (OMB)?*

The OMB control number for this study is 1545-1432.

9) *Who should I contact with questions?*

Please direct any additional questions to [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com) or dial (888) 504-6387.

## Landing Page



### Welcome to the Internal Revenue Service (IRS) Needs and Engagement Survey of Tax Professionals.

To access the survey, please enter the PIN you received in your letter or postcard:

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For assistance, please contact our Help Desk at [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com)  
You can find answers to frequently asked questions [here](#).

Form **15420 (OS)** Catalog Number 94104X OMB number 1545-1432  
Department of the Treasury – **Internal Revenue Service**

## Consent and Instructions

[ASK ALL]

### INTRO1

Welcome to the IRS Needs and Engagement Survey of Tax Professionals. ICF, an independent research firm, is conducting this survey on behalf of the IRS to collect feedback on the experiences and needs of tax professionals.

If you have questions about this survey, please feel free to email us at [Support@TaxProfessionalSurvey.com](mailto:Support@TaxProfessionalSurvey.com) or call the help line at (888) 504-6387.

[ASK ALL]

### Consent

#### Privacy Act and Paperwork Reduction Act Notice

Our authority for requesting information with this survey is 5 U.S.C Section 301, and 26 U.S.C Sections 7801, 7803 and 7805. The information you provide will allow the IRS to analyze interactions between the IRS and tax professionals. This information will also help the IRS improve services to taxpayers and tax professionals.

We estimate that it will take 25 minutes to complete this survey, including time for reviewing instructions. Providing the information is voluntary; not providing all or part of the information requested will have no impact on you but may reduce our ability to address concerns regarding the tax professional experience.

Paperwork Reduction Act Notice: 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. If you have any comments regarding the time estimate associated with completing the survey or suggestions for making this process simpler, please write to the: Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

[ASK ALL]

**INSTRUCT** Use the buttons below each question to progress through the survey:

- Click on the NEXT button to save your responses and continue to the next page.
- Click on the BACK button to go back to a previous page. You may change your answers if you need to. **Do NOT use your browser's Back button. This may cause you to exit the questionnaire.**
- You can stop the survey at any time by closing your browser. When you return to the survey, you will continue where you left off.

## Background

[ASK ALL]

[MUL=10]

**Q1**

We'd like to begin by asking you some questions about you, your organization, and the services you provide. First, which of the following services do you provide as a tax professional?

*Please select all that apply.*

- 01 Preparation of federal tax returns
- 02 Preparation of state tax returns
- 03 Tax planning
- 04 Support for tax audits
- 05 Support for tax inquiries or tax issue resolution
- 06 Representation of clients in tax court
- 07 Payroll
- 08 Bookkeeping
- 09 Financial advising and planning
- 10 Other (please specify): [TEXT BOX]
- 11 None of these [EXCLUSIVE]

[ASK IF Q1 NE 01]

**INELIGIBLE**

Unfortunately, you are ineligible for this survey. Thank you for your time.

[TERMINATE]

[ASK IF (Q1=01 OR 02) AND (Q1=03,04,05,06,07,08,09,10)]

**Q1a**

Which of the following is your primary or main service?

- 01 Preparation of tax returns [HIDE IF Q1 NE 01,02]
- 02 Tax planning [HIDE IF Q1 NE 03]
- 03 Support for tax audits [HIDE IF Q1 NE 04]
- 04 Support for tax inquiries or tax issue resolution [HIDE IF Q1 NE 05]
- 05 Representation of clients in tax court [HIDE IF Q1 NE 06]
- 06 Payroll [HIDE IF Q1 NE 07]
- 07 Bookkeeping [HIDE IF Q1 NE 08]
- 08 Financial advising and planning [HIDE IF Q1 NE 09]
- 09 [Q1.Choices(10).OpenEnd] [HIDE IF Q1 NE 10]

[ASK ALL]

**Q2**

In the past 12 months, approximately how many clients did you personally prepare federal tax returns for? Please consider only returns that you signed.

- 01 0
- 02 1-10
- 03 11-24
- 04 25-49
- 05 50-99
- 06 100-199

07 200-299  
08 300-399  
09 400-499  
10 500 or more

[ASK IF Q2 = 01]

**INELIGIBLE2**

Unfortunately, you are ineligible for this survey. Thank you for your time.

[TERMINATE]

[ASK ALL]

**Q3**

In the past 12 months, approximately how many clients did your firm as a whole prepare federal tax returns for?

01 1-24 [HIDE IF Q2 = 04,05,06,07,08,09,10]  
02 25-49 [HIDE IF Q2 = 05,06,07,08,09,10]  
03 50-99 [HIDE IF Q2 = 06,07,08,09,10]  
04 100-249 [HIDE IF Q2 = 08,09,10]  
05 250-499 [HIDE IF Q2 = 10]  
06 500-999  
07 1,000-2,499  
08 2,500-4,999  
09 5,000 or more  
10 Not sure

[ASK ALL]

**Q3\_1**

Including yourself, how many PTIN holders work in your firm?

Range 1-1000 [NUMBER BOX]

9999 Not sure

[ASK ALL]

**Q4**

How many years have you prepared tax returns professionally?

Range 0-100 [NUMBER BOX] Years

[ASK ALL]

**Q5**

Do you personally provide tax-related services year-round or only during tax season?

01 Year-round  
02 Only during tax season

[ASK ALL]

**Q5a**

Do you personally provide tax-related services full-time or part-time?

01 Full-time only (e.g., 40 hours or more a week)  
02 Part-time only (e.g., less than 40 hours a week)  
03 Full-time or part-time depending on time of year

## Populations Served

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q6**

Now we'd like to ask you some questions about the clients you serve as a tax professional.  
How many of your clients are...

	01 None	02 A few	03 Some	04 Most
Q6a Seniors (65 years and above)				
Q6c Active military				
Q6d Undocumented workers				
Q6e People with disabilities (vision, hearing, physical, mental, etc.)				
Q6f Limited English Proficiency taxpayers				
Q6g Earned Income Tax Credit (EITC) recipients				

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q8**

How many of your clients are...

	01 None	02 A few	03 Some	04 Most
Q8a Taxpayers who conduct business in cryptocurrency				
Q8b Taxpayers who conduct all or most business in cash				
Q8c Taxpayers who are part				

of the gig economy				
--------------------	--	--	--	--

[ASK ALL]

[MUL=8]

**Q9**

Which of the following tax professional categories apply to you?

*Please select all that apply.*

- 01 Certified Public Accountant
- 02 Tax Attorney
- 03 Enrolled Agent
- 04 Annual Filing Season Program (AFSP) Participant
- 05 Authorized e-file Provider
- 06 Certifying Acceptance Agent (CCA)/Acceptance Agent (AA)
- 07 Tax preparer without federal credentials
- 08 Other tax professional (please specify): [TEXT BOX]

[ASK ALL]

**Q11**

Which of the following best describes your position at the firm in which you work as a tax professional?

- 01 Sole proprietor/Owner
- 02 Partner
- 03 Employee
- 04 Other (please specify): [TEXT BOX]

[ASK ALL]

**Q11a**

Is your firm a franchisee or affiliated with a national tax preparation company such as H&R block, Jackson Hewitt, or Liberty Tax?

- 01 Yes
- 02 No

[ASK IF Q11a=02]

**Q11b**

Is your firm associated with a national accounting company and/or law firm such Ernst & Young or Baker McKenzie?

- 01 Yes
- 02 No

[ASK ALL]

**Q12**

How many individuals assisted you with preparing tax returns last tax year?

RANGE 0-1000 [NUMBER BOX]

9999 Not sure

[ASK ALL]

[MUL=4]

**Q13**

Which of the following (if any) have you prepared in the past 12 months?

*Please select all that apply.*

- 01 Federal Individual Income Tax Returns (e.g., Form 1040 and Schedules)
- 02 Federal Information Returns (e.g., Form 1098, Form 1099)
- 03 Federal Business or Entity Income Tax Returns (e.g., Form 1065, Form 1120, Form 1120-S, Form 1041)
- 04 Federal Employment Tax Forms (Forms 940, 941, 943, 944)
- 05 None of these [EXCLUSIVE]

[ASK IF Q13=04]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

[MUL=2]

**Q14**

In the last 12 months, how have you filed your Federal Employment Tax Forms?

*Please select all that apply.*

	02 e-filed	03 Filed by paper	04 Did not file in the past 12 months [EXCLUSIVE]
Q14a Form 940			
Q14b Form 941			

[ASK ALL]

[MUL=7]

**Q15**

What barriers do you or your clients face when e-filing?

*Please select all that apply.*

- 01 Cost
- 02 Taxpayer preference
- 03 Not sure how to file electronically
- 04 Registering to file electronically is too much trouble
- 05 The forms are not accepted digitally by the IRS
- 06 Identity theft
- 07 E-file return was rejected
- 08 Other (please specify): [TEXT BOX]

## Annual Filing Season Program

[ASK ALL]

**Q17**

The Annual Filing Season Program is a voluntary program designed to recognize the efforts of non-credentialed return preparers who aspire to a higher level of professionalism. Before participating in this survey, were you aware of the IRS Annual Filing Season Program?

- 01 Yes
- 02 No

[ASK IF Q17=01]

**Q18**

Do you currently participate in the IRS Annual Filing Season Program?

01 Yes

02 No

[ASK IF Q18=01]

**Q18a**

What do you see as the benefits to participating in the IRS Annual Filing Season Program?

[TEXT BOX]

[ASK IF Q18=02]

**Q18b**

Why did you choose not to participate in the Annual Filing Season Program?

01 I or my employer did not have the time or resources to participate

02 I or my employer did not see the benefits to participating

03 Participating only provides limited representation rights

04 Some other reason (please specify): [TEXT BOX]

## Interaction with IRS and Services

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q19**

The following questions are about your awareness of different ways to contact the IRS. Below is a list of ways you can get help from the IRS. Before reading this question, did you know you could get help from the IRS in each of the following ways?

	01 Yes	02 No
Q19a Visiting the IRS website (IRS.gov)		
Q19b Calling the IRS toll-free line (800-829-1040)		
Q19c Calling the Practitioner Priority Service (PPS) toll-free line		
Q19d Using the IRS2Go App (for mobile devices)		
Q19e Viewing/following IRS social media accounts		
Q19f Visiting an IRS office		
Q19g IRS e-News for Tax Professionals		

[ASK IF Q19A=01]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q20**

Which of the following IRS.gov services/tools have you heard of?

	01 Yes	02 No
Q20a <b>Online Employer Identification Number (EIN) Request</b> (online application to receive an EIN)		
Q20b <b>Get Transcripts Online</b> (online downloading of transcript or prior year return)		

Q20c <b>IRS Tax Professional PTIN System / PTIN Account</b> (PTIN application and renewal, viewing continuing education credits)		
Q20d <b>Tax Preparer Toolkit on IRS.gov</b>		
Q20e <b>Tax Pro Account on IRS.gov</b>		
Q20f <b>E-services Suite</b> (web-based tools for tax professionals such as TIN matching and the Information Returns Intake System (IRIS))		

[ASK ALL]

#### Q20\_1

In the past 12 months, which of the following IRS.gov tools have you suggested your clients use?

*Please select all that apply.*

01 IRS Online Account (secure tool to view your IRS account information including balance, payments, tax records, and more)

02 Where's My Amended Return? (check the status of your amended return (1040X))

03 IP PIN (Identity Protection Personal Identification Number) Application (online application for a unique number from the IRS used for identity theft protection)

04 IRS Withholding Estimator (helps you determine whether you have the right amount of tax withheld from your paycheck)

05 Other (please specify): [TEXT BOX]

06 I have not suggested my clients use any of these IRS.gov tools [EXCLUSIVE]

[ASK IF Q19a=01 OR Q19b=01 OR Q19c=01 OR Q19d=01 OR Q19e=01 OR Q19f=01]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

#### Q21

The next questions are about any contact you may have had with the IRS in the past 12 months. In the past 12 months, did you personally do any of the following?

	01 Yes	02 No
Q21a Visited the IRS website (IRS.gov) to obtain specific information. Please do not count casual browsing. [HIDE IF Q19a NE 01]		
Q21b Called the IRS toll-free line (800-829-1040) [HIDE IF Q19b NE 01]		
Q21c Called the Practitioner Priority Service (PPS) toll-free line [HIDE IF Q19c NE 01]		
Q21d Used the IRS2Go App (for mobile devices) [HIDE IF Q19d NE 01]		
Q21e Viewed/followed IRS social media accounts [HIDE IF Q19e NE 01]		
Q21f Visited an IRS office [HIDE IF Q19f NE 01]		
Q21g Contacted the IRS another way (please specify): [TEXT BOX]		

[ASK IF Q21a=01]

#### Q21a\_1

In your role as a tax professional, what reason or reasons do you use IRS.gov?

[TEXT BOX]

[ASK IF Q21a=01 OR Q21b=01 OR Q21c=01 OR Q21d=01 OR Q21e=01 OR Q21f=01 OR Q21g=01]

**Q22**

Please rate your overall satisfaction with contacting the IRS.

- 01 Very satisfied
- 02 Satisfied
- 03 Neither satisfied nor dissatisfied
- 04 Dissatisfied
- 05 Very dissatisfied

[ASK IF Q22=04,05]

**Q22a**

Why were you dissatisfied with contacting the IRS?

[TEXT BOX]

[ASK ALL]

**Q25**

How satisfied are you with your ability to communicate directly with the IRS on behalf of your clients?

- 01 Very satisfied
- 02 Satisfied
- 03 Neither satisfied nor dissatisfied
- 04 Dissatisfied
- 05 Very dissatisfied
- 06 I have never communicated directly with the IRS on behalf of my clients

[ASK IF Q25=01,02,03,04,05]

[MUL=4]

**Q25a**

How do you communicate directly with the IRS on behalf of your clients?

*Please select all that apply.*

- 01 Email
- 02 Phone
- 03 Secure portal
- 04 Other method (please specify): [TEXT BOX]

[ASK ALL]

**Q29**

Overall, how satisfied are you with the services provided by the IRS to you in your role as a tax professional?

- 01 Very satisfied
- 02 Satisfied
- 03 Neither satisfied nor dissatisfied
- 04 Dissatisfied
- 05 Very dissatisfied

[ASK ALL]

**Q30**

What additional services could the IRS provide to you as a tax professional?  
[TEXT BOX]

[ASK ALL]

**Q31**

In the past 24 months, have you been involved in an audit of a client's tax return?

- 01 Yes
- 02 No
- 03 Not sure

## Taxpayer Digital Communications

[ASK ALL]

**Q31a**

Next, we would like to ask you some questions about submitting tax documents electronically.

Are you aware of the option to submit documents to the IRS electronically?

- 01 Yes
- 02 No

[ASK IF Q31a=01]

**Q31b**

Have you submitted documents to the IRS electronically?

- 01 Yes
- 02 I tried but was unable to
- 03 No
- 04 Not sure

[ASK IF Q31b=03]

**Q31c**

Why didn't you submit documents to the IRS electronically?

[TEXT BOX]

## Tax Law Changes

[ASK ALL]

[MUL=3]

**Q32**

The next set of questions are about the resources you use as a tax professional.

Which of the following are your top 3 sources for information on new tax law and legislation?

*Please select up to 3.*

- 01 IRS publications
- 02 IRS website
- 03 IRS e-News for Tax Professionals
- 04 Other IRS e-Newsletters
- 05 IRS social media (e.g., YouTube, Instagram, X (formerly Twitter))
- 06 Return preparation software
- 07 Tax preparation company/franchise resources

08 Trade or association resources  
09 Other non-IRS resources  
10 Other (Please specify): [TEXT BOX]

[ASK ALL]

**Q33**

What additional resources or information about new legislation do you need from the IRS?  
[TEXT BOX]

## Outside Sources

[ASK ALL]

**Q35**

In the past 12 months, have you participated in continuing education and/or other professional training related to tax preparation?

01 Yes  
02 No

[ASK IF Q35=01]

[MUL=14]

**Q35a**

What specific topics have you learned about in the continuing education and/or other professional training you have participated in during the past 12 months?

*Please select all that apply.*

01 Ethics  
02 Fraud  
03 Tax law changes  
04 Tax preparation refresher course  
05 Retirement plans  
06 Refundable credits  
07 Due diligence  
08 Audits  
09 Other (please specify): [TEXT BOX]

[ASK ALL]

**Q36a**

The next few questions are about the IRS Nationwide Tax Forum. The IRS Nationwide Tax Forum is the IRS's marquee outreach event to the tax professional community.

Before participating in this survey, were you aware of the in-person IRS Nationwide Tax Forum held in different cities during the summer months?

01 Yes  
02 No  
03 Not sure

[ASK ALL]

**Q36b**

Before participating in this survey, were you aware of the IRS Nationwide Tax Forum Online (NTFO) offered online during the fall?

- 01 Yes
- 02 No
- 03 Not sure

[ASK IF Q36=01]

**Q36a1**

Have you attended the IRS Nationwide Tax Forum offered during the summer months in the last five years?

- 01 Yes
- 02 No

[ASK IF Q36a=01]

**Q36b1**

Have you participated in the IRS Nationwide Tax Forum Online during the fall in the last five years?

- 01 Yes
- 02 No

[ASK IF Q36a1=02 AND Q36b1=02]

[MUL=8]

**Q36a2**

What are the primary reasons you do not attend the IRS Nationwide Tax Forum?

*Please select all that apply.*

- 01 Information presented is available through other sources
- 02 Prefer conferences/events with fewer participants
- 03 Quality of presentations has declined
- 04 Registration fee is too expensive
- 05 Cost of travel is too expensive
- 06 Unable/unwilling to travel
- 07 Held during the summer months (July, August, September)
- 08 Other (Please specify): [TEXT BOX]

## Due Diligence

[ASK ALL]

**Q37**

The following questions are about preparer due diligence.

Are you aware of any of the following regarding preparer due diligence from the IRS?

	01 Yes	02 No	03 Not Sure
Q37a IRC section 6695(g) regarding preparer due diligence for "certain tax benefits"			
Q37b Circular 230 - Regulations Governing Practice before the Internal Revenue Service			

[ASK ALL]

[MUL=7]

**Q38**

Which of the following resources do you use for information regarding due diligence requirements?

*Please select all that apply.*

- 01 Circular 230 - Regulations Governing Practice before the Internal Revenue Service
- 02 Tax Preparer Toolkit on IRS.gov
- 03 IRS e-News for Tax Professionals
- 04 Tax preparation software
- 05 Professional organization training/newsletter
- 06 Training or publications provided by my franchise or employer
- 07 Non-IRS publications
- 08 None of these [EXCLUSIVE]

[ASK ALL]

[MUL=5]

**Q39**

What additional education/information would you like the IRS to provide regarding due diligence requirements?

*Please select all that apply.*

- 01 When/How to complete Form 8867 - Paid Preparer's Due Diligence Checklist
- 02 Comprehensive Due Diligence guide with examples
- 03 Modernized training for CPE on the Tax Preparer Toolkit
- 04 More communication: alerts, tweets, articles, etc.
- 05 Something else (please specify): [TEXT BOX]
- 06 None of these [EXCLUSIVE]

## Conduct of Previous Preparers

[ASK ALL]

**Q40**

Now, we would like to ask about your experience with questionable tax practices.

How often do you see intentional errors in past returns that were prepared by other tax professionals?

- 01 Never
- 02 Rarely
- 03 Sometimes
- 04 Often
- 05 All the time

[ASK ALL]

**Q41**

In the past 12 months, how often have you had clients make requests that you would classify as unethical or an abusive tax scheme?

- 01 Never
- 02 Rarely
- 03 Sometimes
- 04 Often
- 05 All the time

[ASK ALL]

**Q43**

Are you aware that you can file a complaint with the IRS if you suspect another tax professional of improper tax preparation practices?

01 Yes

02 No

03 Not sure

[ASK ALL]

**Q42**

If one of your clients was a victim of a previous unethical or abusive tax scheme, how comfortable would you feel reporting their previous tax professional to the IRS?

01 Very comfortable

02 Somewhat comfortable

03 Neither comfortable nor uncomfortable

04 Somewhat uncomfortable

05 Very uncomfortable

## Data Security

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q44**

The next few questions are about data security.

Are you aware of any of the following data security information from the IRS?

	01 Yes	02 No
Q44a The IRS Security Summit		
Q44b Publication 4557, Safeguarding Taxpayer Data: A Guide for your Business		
Q44c Publication 5293, Protect Your Clients; Protect Yourself: Data Security Resource Guide for Tax Professionals		
Q44d Publication 5708/5709, Creating a Written Information Security Plan (WISP).		
Q44e Other (please specify): [TEXT BOX]		

[ASK ALL]

**Q45**

Do you/your organization have a plan in place in the event of a data security breach?

01 Yes, a plan is in place

02 A plan is being developed but not complete yet

03 No

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q46**

Please tell us how much you agree or disagree with the following statements.

	01 Strongly agree	02 Agree	03 Neither agree nor disagree	04 Disagree	05 Strongly disagree
Q46a I am up to date on the latest data security information from the IRS					
Q46b I know what to do if I experience a taxpayer data security breach					
Q46c The IRS provides the information I need about tax scams to watch out for					

## Attitudes and Perceptions

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q47**

Finally, we would like to ask about your attitudes and perceptions as a tax professional.

Please tell us how much you agree or disagree with the following statements.

	01 Strongly agree	02 Agree	03 Neither agree nor disagree	04 Disagree	05 Strongly disagree
Q47a As a tax professional, I trust the IRS					
Q47b I see the IRS as an ally in providing services to taxpayers					
Q47c The IRS provides tax professionals with the tools they need to provide services					
Q47d The IRS provides tax professionals with all the education/information they need regarding due diligence requirements					
Q47e I feel confident in my ability to apply due diligence guidelines provided by the IRS					

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

**Q48**

Please tell us how much you agree or disagree with the following statements.

	01 Strongly agree	02 Agree	03 Neither agree nor disagree	04 Disagree	05 Strongly disagree
Q48a As a tax professional, I play an important role in taxpayer compliance					
Q48b I understand what information I can and cannot view for my clients in my Tax Pro Account					
Q48c Current tax penalties are a deterrent to tax evasion					
Q48d Underserved populations face greater challenges when it comes to compliance					
Q48e The IRS shifts the burden of compliance onto tax professionals					
Q48f Financial penalties assessed on tax professionals are a deterrent to improperly filed returns					
Q48g Generally, tax professionals are compliant with tax law					

[ASK ALL]

**Q49**

How can the IRS improve its service and support to you as a tax professional?

[TEXT BOX]

[ASK ALL]

**Q50**

Occasionally, we conduct additional in-depth IRS-related research such as focus groups, one-on-one interviews, and other surveys on taxpayer/tax professional experiences. Research participants may receive a monetary incentive to participate depending on the research project.

Would you be willing to be recontacted about possibly participating in future research?

01 Yes

02 No

[ASK IF Q50=1]

**Q51**

Please provide us with your telephone number and your email address (if available). This information will not be shared with the IRS and will only be used for the purpose of survey research recruitment.

Telephone number:

[TEXT BOX]

Email address:

[TEXT BOX]