

IRS Oversight Board
2007 Taxpayer Attitude Survey

February 2008

Information on the IRS Oversight Board Annual Taxpayer Attitude Survey

Since 2002, the IRS Oversight Board has conducted an annual survey to gain deeper understanding of taxpayers' attitudes. The 2002 survey asked questions primarily on compliance attitudes, and used questions and methodology identical to that used by the IRS in a 1999 survey. The survey was expanded in 2003 to include additional questions about taxpayers' expectations regarding customer service. In 2004, the survey was further expanded to add a question on taxpayers' willingness to provide additional funding for IRS service and enforcement functions. Another question was added in 2006 regarding views of IRS activities, and two additional questions were included in 2007 relating to taxpayers views of tax preparers.

This document shows the results of the 2007 survey, and compares the results to earlier results where identical questions and methodology were used.

Methodology and Sample Size

OmniTel is a weekly national telephone omnibus service of GfK NOP. The sample for each week's OmniTel wave consists of 1,000 completed interviews, made up of male and female adults (in approximately equal number), all 18 years of age and over.

Sampling Method

All interviews are conducted by telephone from four GfK sites: Twin Falls & Rexburg, ID; San Jose, Costa Rica; and Cebu, Philippines. Together, the four sites have a full-time capacity of 400 lines, and utilize an interviewing procedure known as CATI - Computer Assisted Telephone Interviewing. Interviewers have been professionally trained and are continuously monitored and supervised.

Each OmniTel study is based on a random digit dialing (RDD) probability sample of all telephone households in the continental United States. The RDD sampling system is totally

computer-based and provides an equal probability of selection for each and every telephone household. Thus, the sample represents telephone households with both listed and unlisted phones in their proper proportions. All sample numbers selected by this procedure are subject to an original and at least four follow-up attempts to complete an interview.

All data are entered and cleaned through the CATI system during the interviewing process. Thus, this process eliminates the editing and keypunch operations.

Weighting and Sample Reliability

All completed interviews are weighted to ensure accurate and reliable representation of the total population, 18 years and older. The raw data are weighted by a custom-designed computer program which automatically develops a weighting factor for each respondent. This procedure employs five variables: age, sex, education, race and geographic region. Each interview is assigned a single weight derived from the relationship between the actual proportion of the population with its specific combination of age, sex, education, race and geographic characteristics and the proportion in our sample that week.

Because of the use of rigid and replicable sampling, field, and weighting procedures, all OmniTel studies are parallel to one another. This affords the opportunity to draw trend comparisons, as well as point-in-time analysis.

Interviewing Dates

Interviewing for this survey was started on August 24th, 2007, and completed on August 26th, 2007. A total of 1,011 interviews were completed, 532 with females adults and 479 with male adults.

The margin of error on weighted data is +/- 3% for the full sample.

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1. How much, if any, do you think is an acceptable amount to cheat on your income taxes? (*in percentage*)

	2007	2006	2005	2004	2003	2002	1999
A little here and there	8	8	7	8	12	10	8
As much as possible	5	4	3	4	5	3	3
Or, not at all	84	86	88	86	81	86	87
NK/NR	3	1	2	2	3	1	2

2. For each statement, do you completely agree, mostly agree, mostly disagree, or completely disagree.

	Completely agree (%)								Mostly agree (%)								Mostly disagree (%)								Completely disagree (%)								DK/NA/Ref							
	07	06	05	04	03	02	99		07	06	05	04	03	02	99		07	06	05	04	03	02	99		07	06	05	04	03	02	99		07	06	05	04	03	02	99	
It is every American's civic duty to pay their fair share of taxes	71	73	72	73	68	72	81		24	21	24	21	27	23	14		2	3	3	4	3	2	2		3	2	1	1	2	2	2		1	1	2	1	1	1	1	*
Everyone who cheats on their taxes should be held accountable	61	66	63	62	60	65	64		28	25	30	29	28	25	25		5	5	4	5	8	6	7		3	2	2	3	3	3	3		2	1	1	1	1	2	1	
It is everyone's personal responsibility to report anyone who cheats on their taxes	31	30	30	24	19	21	18		29	28	32	29	29	25	30		16	22	19	22	25	24	25		18	16	16	20	24	26	24		5	4	3	6	3	4	3	
Taxpayers should just have to pay what they feel is a fair amount	17	15	13	13	12	15	11		17	21	18	17	18	14	15		21	23	28	29	24	23	26		40	40	40	38	44	45	47		4	2	2	3	2	3	2	
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	42	45	46	45	44	NA	NA		40	38	40	39	38	NA	NA		8	9	8	8	12	NA	NA		7	6	4	4	5	NA	NA		3	2	2	5	2	NA	NA	

3. How important is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe? Would you say it is very important, somewhat important, not very important, or not at all important?

	Very important (%)						Somewhat important (%)						Not very important (%)						Not at all important (%)						DK/NR (%)					
	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02
Ensure low-income taxpayers are reporting and paying their taxes honestly	64	61	66	61	63	56	24	28	26	28	24	28	4	5	6	6	7	8	5	4	2	2	4	5	2	2	1	3	2	3
Ensure small businesses are reporting and paying their taxes honestly	68	68	73	70	70	68	24	25	22	22	23	25	3	3	2	3	3	3	3	2	1	1	2	3	1	2	1	4	2	2
Ensure high-income taxpayers are reporting and paying their taxes honestly	79	76	81	79	79	77	14	18	16	15	16	16	2	2	1	2	2	1	3	2	1	1	2	3	2	2	2	3	2	2
Ensure corporations are reporting and paying their taxes honestly	80	80	87	85	83	83	12	14	10	10	12	10	2	2	2	1	1	1	4	3	1	1	2	3	2	2	1	2	2	2

DK = Don't know
 NA = Not asked
 NR = No reply

*Question not included in survey that year.

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4. How much influence does each of the following factors have on whether you report and pay your taxes honestly? Would you say it has a great deal of influence, somewhat of an influence, very little influence, or is not at all an influence?

	A great deal of influence (%)						Somewhat of an influence (%)						Very little influence (%)						Not at all an influence (%)						DK/NR (%)					
	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02
Fear of an audit	31	35	36	35	37	29	23	26	26	25	22	25	13	14	16	16	14	13	27	21	19	20	23	30	6	4	3	5	4	4
Belief that your neighbors are reporting and paying honestly	22	20	21	20	18	20	18	23	21	22	20	18	16	16	19	20	18	15	37	36	33	32	40	40	7	5	6	6	4	7
3rd parties reporting your income (e.g., wages, interest, dividends) to the IRS	37	40	41	37	37	33	24	27	27	32	27	27	12	12	11	10	11	11	21	17	17	15	21	22	6	3	4	6	4	7
Your personal integrity	72	76	82	79	73	74	15	15	13	12	15	14	5	4	3	3	5	4	6	3	1	2	5	4	2	3	1	3	2	4

5. How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers? Would you say it is very important, somewhat important, not very important, or not at all important?

	Very important (%)						Somewhat important (%)						Not very important (%)						Not at All important (%)						DK/NR (%)					
	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02	07	06	05	04	03	02
A toll-free telephone number to answer your questions	69	74	78	77	76	77	19	17	14	15	15	13	4	3	3	3	3	4	8	4	4	4	5	5	1	1	-	2	1	2
Office locations you can visit where an IRS representative will answer your questions	60	60	66	63	66	66	24	26	24	27	23	19	6	6	5	5	4	7	8	6	5	4	6	7	1	1	-	2	1	2
A web site to provide you with information	63	63	65	61	62	59	21	24	21	24	22	21	4	5	5	5	4	6	11	7	8	8	11	11	1	1	1	3	2	3
The ability to e-mail your questions directly to the IRS	55	59	57	53	55	NA	26	25	24	26	26	NA	6	7	7	8	7	NA	11	9	10	9	11	NA	2	1	1	4	2	NA
Opportunities for electronic filing of tax returns	59	61	63	59	60	55	24	25	25	24	22	24	7	5	4	8	6	6	8	7	6	6	10	11	2	1	1	3	2	3
A computer terminal located in a kiosk at a library or shopping mall	34	36	36	35	33	NA	29	32	32	31	31	NA	15	14	16	18	15	NA	20	16	15	13	19	*	2	2	1	3	2	NA
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	46	43	45	42	43	NA	32	35	36	35	35	NA	9	10	10	11	9	NA	11	10	7	9	11	*	1	2	1	3	2	NA
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	51	51	54	51	51	NA	31	32	33	31	31	NA	6	8	6	9	7	NA	11	8	6	6	9	*	1	2	1	3	1	NA

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6. How likely would you be to use each of the following services for help with a tax issue? Would you be very likely, somewhat likely, not very likely, or not at all likely?

	Very likely (%)					Somewhat likely (%)					Not very likely (%)					Not at all likely (%)					DK/NR (%)								
	07	06	05	04	03	07	06	05	04	03	07	06	05	04	03	07	06	05	04	03	07	06	05	04	03	07	06	05	04
A toll-free telephone number to answer your questions	55	58	61	57	58	24	24	24	25	23	7	9	6	7	6	13	8	9	9	11	-	1	-	2	1				
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	38	36	40	39	43	26	32	26	29	29	16	17	19	17	12	19	14	15	14	14	1	1	-	2	2				
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	24	25	28	26	26	23	26	23	23	24	23	22	27	28	21	29	25	22	22	26	1	1	-	2	2				
A web site to provide you with information	49	51	52	49	52	24	27	24	23	20	6	8	10	10	9	19	13	14	15	18	1	1	-	4	2				
The ability to e-mail your questions directly to the IRS	41	44	46	43	43	27	27	24	24	23	11	11	12	14	12	21	17	17	17	20	-	1	1	3	2				
A computer terminal located in a kiosk at a library or shopping mall	19	23	19	19	22	23	23	27	23	24	21	23	24	28	20	36	30	30	28	33	-	1	1	2	2				
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	26	24	25	23	25	28	32	32	28	32	17	19	21	24	19	28	23	21	22	23	1	2	1	3	2				
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	32	31	35	30	33	27	31	29	30	33	16	19	19	19	14	23	19	16	19	20	1	1	1	2	1				

7. You said you would be likely to use a toll-free telephone number to contact the IRS. How long are you willing to wait to speak to a customer representative when calling an IRS toll-free telephone number?

	07(%)	06(%)	05(%)	04(%)	03(%)
None	-	-	2	2	2
1 minute or less	13	7	4	3	6
2 to 5 minutes	41	40	47	43	44
6 to 10 minutes	24	22	25	23	23
11-30 minutes	19	25	20	27	20
31 to 60 minutes	-	3	2	2	2
60+ minutes	1	-	<1	<1	2
DK/NR	3	2	-	-	1

Mean (including none) = 9 11 9 11 11 minutes

Median (including none) = 5 8 5 8 5 minutes

Mean (excluding none) = 9 10 10 11 11 minutes

Median (excluding none) = 5 8 5 8 5 minutes

8. You said you would be likely to use office locations where an IRS representative will answer your questions. Would you prefer to schedule an appointment to speak with a representative at a specific time or would you prefer to walk in at your convenience and wait for the next available representative?

	07(%)	06(%)	05(%)	04(%)	03(%)
Prefer to schedule appointment	52	59	62	62	59
Prefer to walk in	47	39	36	35	39
DK/NR	1	1	2	3	2

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- 8a. How long are you willing to wait to speak to a customer representative if you visited an IRS walk-in assistance center without an appointment?

	07(%)	06(%)	05(%)	04(%)	03(%)
None	-	-	3	2	2
5 minutes or less	10	8	7	5	3
6 to 10 minutes	14	9	16	12	17
11 to 15 minutes	20	18	21	15	18
16 to 30 minutes	33	46	44	45	37
31 to 60 minutes	13	8	9	17	18
60+ minutes	6	8	1	4	5
DK/NR	5	1	--	--	1

Mean
(including none) = 30 34 23 32 31 minutes

Median
(including none) = 15 20 17 25 19 minutes

Mean
(excluding none) = 32 35 24 33 32 minutes

Median
(excluding none) = 16 21 17 26 20 minutes

9. How valuable would you say each of these sources is for getting tax advice or information? Would you say it is very valuable, somewhat valuable, not very valuable, or not at all valuable?

	Very valuable (%)					Somewhat valuable (%)					Not very valuable (%)					Not at all valuable (%)					DK/NR (%)				
	07	06	05	04	03	07	06	05	04	03	07	06	05	04	03	07	06	05	04	03	07	06	05	04	03
IRS representatives	47	48	50	49	51	31	34	34	33	32	7	7	7	7	6	12	9	8	8	10	2	2	1	3	2
IRS printed publications, for example, brochures, instructions	46	50	54	52	50	35	34	32	30	32	7	6	7	8	8	11	8	7	7	8	1	1	-	3	2
IRS web site	52	52	55	50	51	26	29	26	27	26	7	6	6	7	7	14	11	13	12	14	1	2	1	5	2
Paid tax professional	49	52	54	50	52	32	33	29	31	31	7	6	8	8	7	10	7	7	7	9	1	2	2	4	2
Family or friends	32	30	31	30	30	32	32	32	33	31	17	19	19	18	17	18	17	18	16	20	1	2	1	3	2
Reference materials from sources other than the IRS (for example, books, software, private sector web sites)	30	31	31	28	26	39	42	41	40	41	11	11	13	17	14	19	14	14	11	17	2	2	1	3	2

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10. 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? Would you say very satisfied, somewhat satisfied, not very satisfied, or not at all satisfied?

	07(%)	06(%)	05(%)	04(%)	03(%)
Very satisfied	36	37	39	38	41
Somewhat satisfied	42	42	39	41	41
Not very satisfied	7	7	8	6	5
Not at all satisfied	8	7	5	5	6
DK/NR	8	8	8	10	8

- 10a. Considering the resources the IRS receives to do its job, which of the following statements do you most agree with?

	07(%)	06(%)
IRS maintains a proper balance between its enforcement activities and its customer service programs	46	45
IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities	14	13
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	25	30
DK/NR	15	12

11. I'm going to read you some statements about the funding the IRS receives. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.

	Completely agree (%)				Mostly agree (%)				Mostly disagree (%)				Completely disagree (%)				DK/NR (%)			
	07	06	05	04	07	06	05	04	07	06	05	04	07	06	05	04	07	06	05	04
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	24	24	20	22	40	39	43	40	17	19	19	19	15	15	15	15	4	3	3	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	21	24	22	22	42	42	44	42	18	16	16	18	16	15	15	13	3	4	2	5

12. Currently, not all paid preparers of federal tax returns are subject to regulation, either for competency or ethical behavior. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers be required to meet standards of...

	Competency in order to enter the tax preparation business	Ethical behavior in order to enter the tax preparation business
	07(%)	07(%)
Very important	62	63
Somewhat important	25	23
Not very important	4	5
Not at all important	6	7
DK/NR	2	2

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13. If you were to choose a paid preparer to prepare your federal tax return, how much influence would each of the following factors have? Would you say a great deal of influence, somewhat of an influence, very little influence, or not at all an influence?

	The preparer is subject to regulation or licensing by a government entity, either federal or state	The preparer is subject to regulation or licensing by an industry association
	07(%)	07(%)
A great deal of influence	48	34
Somewhat of an influence	33	40
Very little influence	7	11
Not at all an influence	8	11
DK/NR	3	3

IRS Oversight Board

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