

**IRS Oversight Board**  
2009 Taxpayer Attitude Survey

February 2010

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## 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. 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. Two additional questions were included in 2007 relating to taxpayers views of tax preparers, and one more in 2009.

This document shows the results of the 2009 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 Custom Research North America. 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 and 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

The results contained in this report are based on interviews conducted from August 7-8, 2009. A total of 1,000 interviews were completed; 500 with female and 500 with male adults.

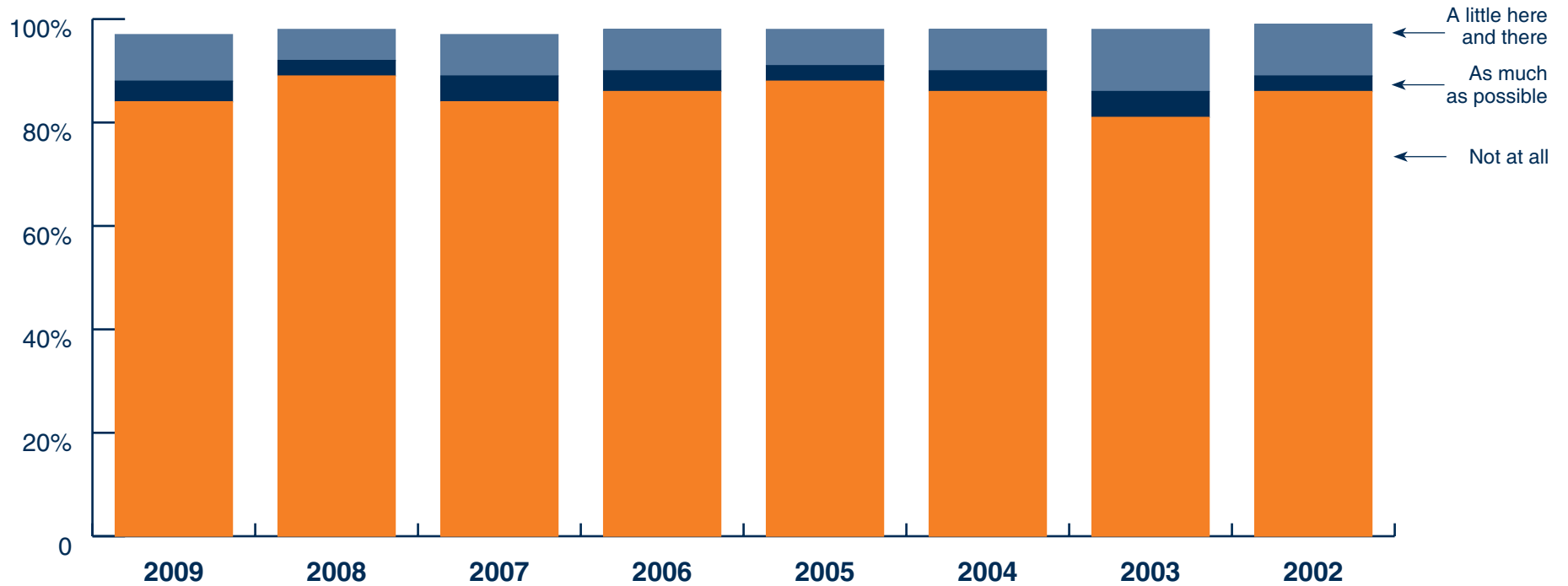
The margin of error on weighted data is +/- 3% for the full sample.

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## IRS Oversight Board 2009 Taxpayer Attitude Survey

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

	2009	2008	2007	2006	2005	2004	2003	2002
A little here and there	9	6	8	8	7	8	12	10
As much as possible	4	3	5	4	3	4	5	3
Not at all	84	89	84	86	88	86	81	86
NK/NA/NR	3	3	3	1	2	2	3	1



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

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/NR (%)							
	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02
It is every American's civic duty to pay their fair share of taxes	70	72	71	73	72	73	68	72	25	22	24	21	24	21	27	23	1	2	2	3	3	4	3	2	2	2	3	2	1	1	2	2	2	1	3	1	2	2	3	1
Everyone who cheats on their taxes should be held accountable	63	67	61	66	63	62	60	65	29	26	28	25	30	29	28	25	5	5	5	5	4	5	8	6	1	2	3	2	2	3	3	3	1	1	2	1	1	1	1	2
It is everyone's personal responsibility to report anyone who cheats on their taxes	28	31	31	30	30	24	19	21	30	29	29	28	32	29	29	25	23	20	16	22	19	22	25	24	16	17	18	16	16	20	24	26	4	3	5	4	3	6	3	4
Taxpayers should just have to pay what they feel is a fair amount	11	12	17	15	13	13	12	15	15	18	17	21	18	17	18	14	31	24	21	23	28	29	24	23	41	43	40	40	40	38	44	45	2	3	4	2	2	3	2	3
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	48	48	42	45	46	45	44	*	39	37	40	38	40	39	38	*	7	9	8	9	8	8	12	*	4	4	7	6	4	4	5	*	2	2	3	2	2	5	2	*

2009 Results



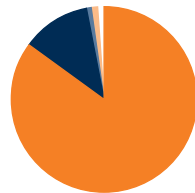
\*Question not included in survey that year.

# IRS Oversight Board 2009 Taxpayer Attitude Survey

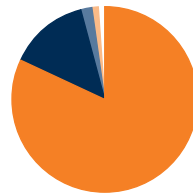
3. How important is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe? Would you say it is very important, somewhat important, not very important, or not at all important?

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)							
	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02
Ensures low-income taxpayers are reporting and paying their taxes honestly	70	70	64	61	66	61	63	56	25	21	24	28	26	28	24	28	3	6	4	5	6	6	7	8	2	3	5	4	2	2	4	5	1	1	2	2	1	3	2	3
Ensures small businesses are reporting and paying their taxes honestly	76	75	68	68	73	70	70	68	22	20	24	25	22	22	23	25	1	4	3	3	2	3	3	3	1	0	3	2	1	1	2	3	0	1	1	2	1	4	2	2
Ensures high-income taxpayers are reporting and paying their taxes honestly	83	82	79	76	81	79	79	77	15	14	14	18	16	15	16	16	1	2	2	2	1	2	2	1	1	1	3	2	1	1	2	3	1	1	2	2	2	3	2	2
Ensures corporations are reporting and paying taxes correctly	87	86	80	80	87	85	83	83	11	12	12	14	10	10	12	10	0	1	2	2	2	1	1	1	1	1	4	3	1	1	2	3	1	1	2	2	1	2	2	3

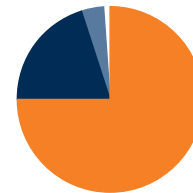
## 2009 Results



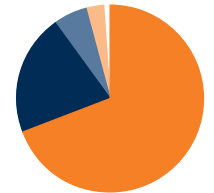
Ensures corporations are reporting and paying taxes correctly



Ensures high-income taxpayers are reporting and paying their taxes honestly



Ensures small businesses are reporting and paying their taxes honestly

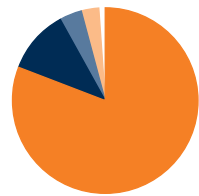


Ensures low-income taxpayers are reporting and paying their taxes honestly

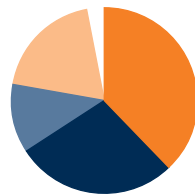
4. How much influence does each of the following factors have on whether you report and pay your taxes honestly? Would you say it has a great deal of influence, somewhat of an influence, very little influence, or is not at all an influence?

	Great deal of influence (%)								Somewhat of an influence (%)								Very little influence (%)								Not at all an influence (%)								DK/NA/NR (%)							
	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02
Fear of an audit	39	36	31	35	36	35	37	29	24	23	23	26	26	25	22	25	15	16	13	14	16	16	14	13	21	22	27	21	19	20	23	30	2	3	6	4	3	5	4	4
Belief that your neighbors are reporting and paying honestly	17	23	22	20	21	20	18	20	25	21	18	23	21	22	20	18	18	16	16	16	19	20	18	15	36	36	37	36	33	32	40	40	4	4	7	5	6	6	4	7
Third parties reporting your income (e.g., wages, interest, dividends) to the IRS	38	40	37	40	41	37	37	33	28	23	24	27	27	32	27	27	12	12	12	12	11	10	11	11	19	20	21	17	17	15	21	22	3	4	6	3	4	6	4	7
Your personal integrity	81	81	72	76	82	79	73	74	11	9	15	15	13	12	15	14	4	3	5	4	3	3	5	4	3	5	6	3	1	2	5	4	1	1	2	3	1	3	2	4

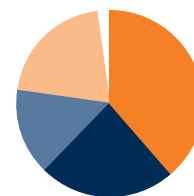
**2009 Results**



Your personal integrity



Third parties reporting your income (e.g., wages, interest, dividends) to the IRS



Fear of an audit



Belief that your neighbors are reporting and paying honestly

## IRS Oversight Board 2009 Taxpayer Attitude Survey

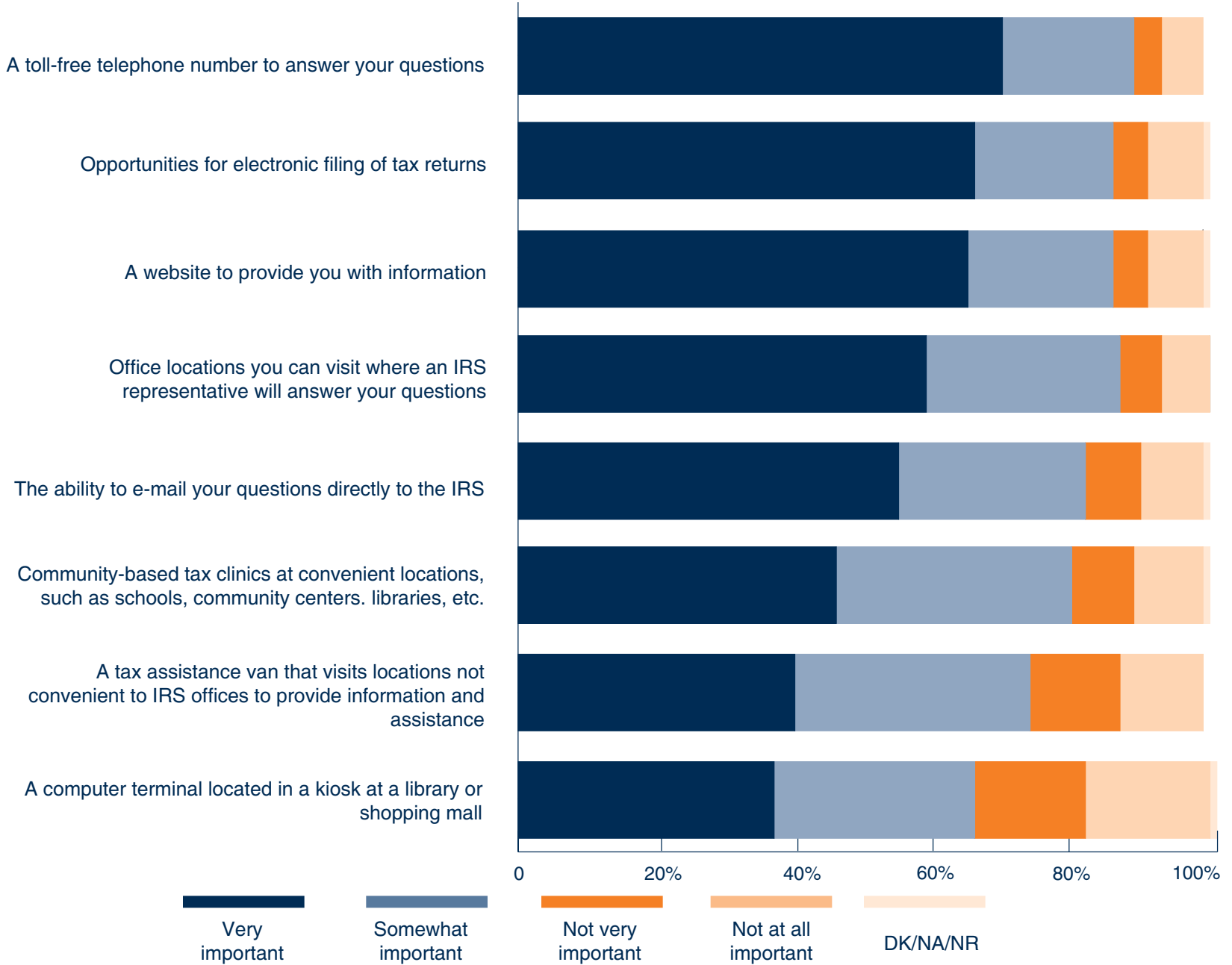
5. How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers? Would you say it is very important, somewhat important, not very important, or not at all important?

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)														
	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03	02	09	08	07	06	05	04	03
A toll-free telephone number to answer your questions	70	78	69	74	78	77	76	77	19	16	19	17	14	15	15	13	4	3	4	3	3	3	3	4	6	4	8	4	4	4	5	5	0	0	1	1	-	2	1	2							
Office locations you can visit where an IRS representative will answer your questions	59	64	60	60	66	63	66	66	28	22	24	26	24	27	23	19	6	7	6	6	5	5	4	7	7	6	8	6	5	4	6	7	0	0	1	1	-	2	1	2							
A website to provide you with information	65	69	63	63	65	61	62	59	21	19	21	24	21	24	22	21	5	4	4	5	5	5	4	6	8	7	11	7	8	8	11	11	1	1	1	1	1	3	2	3							
The ability to e-mail your questions directly to the IRS	55	57	55	59	57	53	55	*	27	27	26	25	24	26	26	*	8	7	6	7	7	8	7	*	9	8	11	9	10	9	11	*	1	1	2	1	1	4	2	*							
Opportunities for electronic filing of tax returns	66	65	59	61	63	59	60	55	20	23	24	25	25	24	22	24	5	6	7	5	4	8	6	6	8	5	8	7	6	6	10	11	1	1	2	1	1	3	2	3							
A computer terminal located in a kiosk at a library or shopping mall	37	33	34	36	35	35	33	*	29	30	29	32	32	31	31	*	16	21	15	14	16	18	15	*	18	15	20	16	15	13	19	*	1	1	2	2	1	3	2	*							
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	40	49	46	43	45	42	43	*	34	32	32	35	36	35	35	*	13	10	9	10	10	11	9	*	12	9	11	10	7	9	11	*	0	0	1	2	1	3	2	*							
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	46	55	51	51	54	51	51	*	34	28	31	32	33	31	31	*	9	8	6	8	6	9	7	*	10	8	11	8	6	6	9	*	1	1	1	2	1	3	1	*							

\*Question not included in survey that year.

## 2009 Results

Q5: How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers?





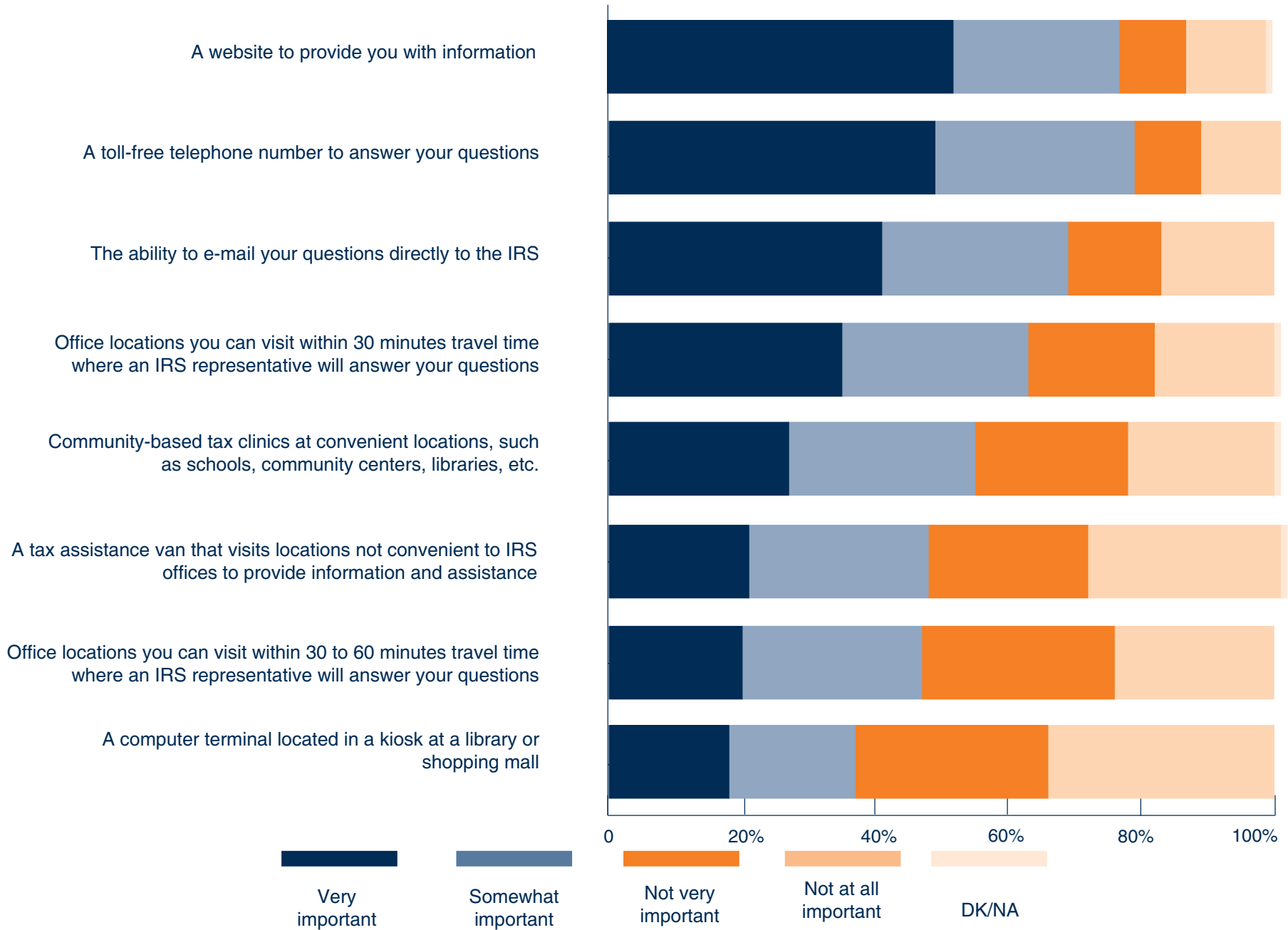
## IRS Oversight Board 2009 Taxpayer Attitude Survey

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, somewhat likely, not very likely, or not at all likely?

	Very likely (%)								Somewhat likely (%)								Not very likely (%)								Not at all likely (%)								DK/NA/NR (%)							
	09	08	07	06	05	04	03		09	08	07	06	05	04	03		09	08	07	06	05	04	03		09	08	07	06	05	04	03		09	08	07	06	05	04	03	
A toll-free telephone number to answer your questions	49	57	55	58	61	57	58	30	26	24	24	24	25	23		10	8	7	9	6	7	6		12	9	13	8	9	9	11		0	0	-	1	-	2	1		
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	35	41	38	36	40	39	43	28	27	26	32	26	29	29		19	19	16	17	19	17	12		18	14	19	14	15	14	14		1	0	1	1	-	2	2		
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	20	26	24	25	28	26	26	27	25	23	26	23	23	24		29	27	23	22	27	28	21		24	22	29	25	22	22	26		0	1	1	1	-	2	2		
A website to provide you with information	52	57	49	51	52	49	52	25	22	24	27	24	23	20		10	9	6	8	10	10	9		12	11	19	13	14	15	18		1	1	1	1	-	4	2		
The ability to e-mail your questions directly to the IRS	41	44	41	44	46	43	43	28	26	27	27	24	24	23		14	14	11	11	12	14	12		17	15	21	17	17	17	20		0	1	5	1	1	3	2		
A computer terminal located in a kiosk at a library or shopping mall	18	19	19	23	19	19	22	19	20	23	23	27	23	24		29	31	21	23	24	28	20		34	29	36	30	30	28	33		0	1	0	1	1	2	2		
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	21	24	26	24	25	23	25	27	28	28	32	32	28	32		24	27	17	19	21	24	19		29	21	28	23	21	22	23		1	1	1	2	1	3	2		
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	27	31	32	31	35	30	33	28	30	27	31	29	30	33		23	22	16	19	19	19	14		22	17	23	19	16	19	20		1	0	1	1	1	2	1		

## 2009 Results

Q6: How likely would you be to use each of the following services for help with a tax issue?



## IRS Oversight Board 2009 Taxpayer Attitude Survey

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?

	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
None	-	-	1	-	2	2	2
One minute or less	4	5	13	7	4	3	6
2 to 5 minutes	42	41	41	40	47	43	44
6 to 10 minutes	28	25	24	22	25	23	23
11 to 30 minutes	24	24	19	25	20	27	20
31 to 60 minutes	1	2	0	3	2	2	2
60 + minutes	0	0	1	0	<1	<1	2
DK/NA/NR	1	3	3	2	-	-	1

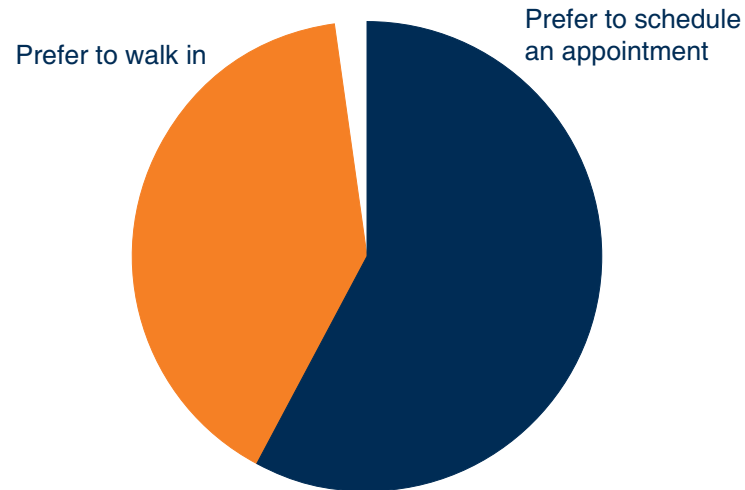
### Values in minutes

Mean (including none)	11	10	9	11	9	11	11
Median (including none)	8	8	5	8	5	8	5
Mean (excluding none)	11	10	9	10	10	11	11
Median (excluding none)	8	8	5	8	5	8	5

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?

	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
Prefer to schedule an appointment	63	58	52	59	62	62	59
Prefer to walk in	35	40	47	39	36	35	39
DK/NA/NR	2	2	1	1	2	3	2

### 2009 Results



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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 center without an appointment?

	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
None	-	-	-	-	3	2	2
Five minutes or less	7	7	10	8	7	5	3
6 to 10 minutes	9	11	14	9	16	12	17
11 to 15 minutes	25	20	20	18	21	15	18
16 to 30 minutes	37	38	33	46	44	45	37
31 to 60 minutes	16	18	13	8	9	17	18
60+ minutes	3	3	6	8	1	4	5
DK/NA/NR	2	2	5	1	-	-	1

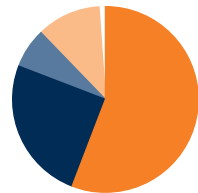
### Values in minutes

Mean (including none)	30	30	30	34	23	32	31
Median (including none)	18	19	15	20	17	25	19
Mean (excluding none)	31	31	32	35	24	33	32
Median (excluding none)	19	20	16	21	17	26	20

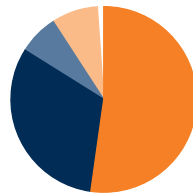
9. How valuable would you say each of these sources is for getting tax advice or information? Would you say it is very valuable, somewhat valuable, not very valuable, or not at all valuable?

	Very valuable (%)								Somewhat valuable (%)								Not very valuable (%)								Not at all valuable (%)								DK/NA/NR (%)					
	09	08	07	06	05	04	03		09	08	07	06	05	04	03		09	08	07	06	05	04	03		09	08	07	06	05	04	03		09	08	07	06	05	04
IRS representative	51	52	47	48	50	49	51	32	31	31	34	34	33	32	7	9	7	7	7	7	6	10	7	12	9	8	8	10	1	1	2	2	1	3	2			
IRS printed publications, for example, brochures, instructions	47	51	46	50	54	52	50	33	35	35	34	32	30	32	11	7	7	6	7	8	8	9	7	11	8	7	7	8	1	0	1	1	-	3	2			
IRS website	56	57	52	52	55	50	51	25	25	26	29	26	27	26	7	8	7	6	6	7	7	11	9	14	11	13	12	14	1	1	1	2	1	5	2			
Paid tax professional	53	55	49	52	54	50	52	32	29	32	33	29	31	31	7	9	7	6	8	8	7	8	5	10	7	7	7	9	1	1	1	2	2	4	2			
Family or friends	27	31	32	30	31	30	30	35	32	32	32	32	33	31	19	22	17	19	19	18	17	18	14	18	17	18	16	20	1	1	1	2	1	3	2			
Reference material from sources other than IRS, for example, books, software, private sector websites	27	28	30	31	31	28	26	39	40	39	42	41	40	41	17	17	11	11	13	17	14	17	13	19	14	14	11	17	0	1	2	2	1	3	2			

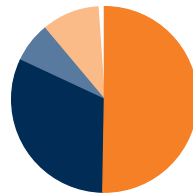
2009 Results



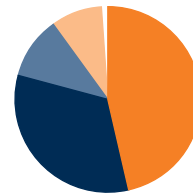
IRS website



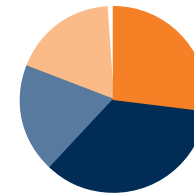
Paid tax professional



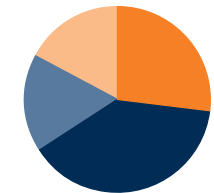
IRS representative



IRS printed publications, for example, brochures, instructions



Family or friends

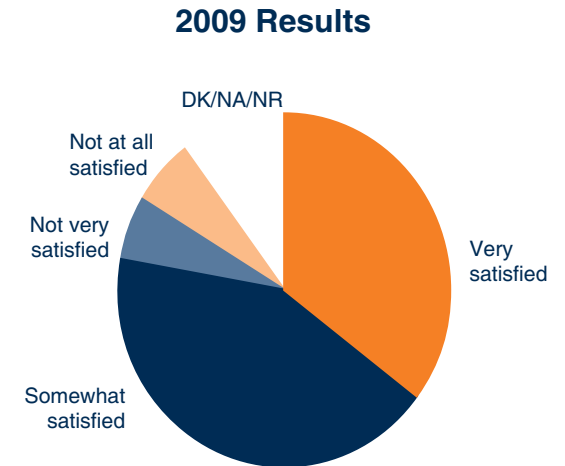


Reference material from sources other than IRS, for example, books, software, private sector websites

## IRS Oversight Board 2009 Taxpayer Attitude Survey

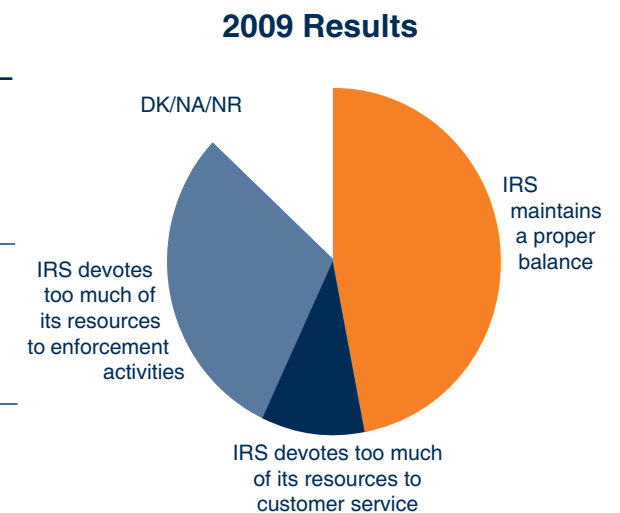
10. Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS? Would you say very satisfied, somewhat satisfied, not very satisfied, or not at all satisfied?

	09 (%)	08 (%)	07 (%)	06 (%)	05 (%)	04 (%)	03 (%)
Very satisfied	35	37	36	37	39	38	41
Somewhat satisfied	42	39	42	42	39	41	41
Not very satisfied	6	9	7	7	8	6	5
Not at all satisfied	6	6	8	7	5	5	6
DK/NA/NR	10	9	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?

	09 (%)	08 (%)	07 (%)	06 (%)
IRS maintains a proper balance between its enforcement activities and its customer service programs	47	44	46	45
IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities	10	8	14	13
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	30	32	25	30
DK/NA/NR	13	16	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/NA/NR (%)					
	09	08	07	06	05	04	09	08	07	06	05	04	09	08	07	06	05	04	09	08	07	06	05	04	09	08	07	06	05	04
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	18	21	24	24	20	22	41	39	40	39	43	40	20	20	17	19	19	19	18	18	15	15	15	15	2	3	4	3	3	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	21	22	21	24	22	22	36	39	42	42	44	42	25	20	18	16	16	18	16	17	16	15	15	13	2	3	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...

	Very important (%)			Somewhat important (%)			Not very important (%)			Not at all important (%)			DK/NA/NR (%)		
	09	08	07	09	08	07	09	08	07	09	08	07	09	08	07
Competency in order to enter the tax preparation business	73	73	62	20	21	25	4	3	4	2	2	6	1	1	2
Ethical behavior in order to enter the tax preparation business	78	76	63	17	19	23	2	2	5	2	2	7	1	1	2



## IRS Oversight Board 2009 Taxpayer Attitude Survey

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?

	A great deal of influence (%)			Somewhat of an influence (%)			Very little influence (%)			Not at all an influence (%)			DK/NA/NR (%)		
	09	08	07	09	08	07	09	08	07	09	08	07	09	08	07
The preparer is subject to regulations or licensing by a government entity, either federal or state	55	56	48	31	29	33	7	7	7	6	4	8	1	3	3
The preparer is subject to regulation or licensing by an industry association	39	42	34	39	40	40	12	10	11	8	5	11	2	3	3

## **IRS Oversight Board**



### **Contact Information**

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