

IRS Oversight Board

2014 Taxpayer Attitude Survey

DECEMBER 2014

The Internal Revenue Service (IRS) Oversight Board was created by Congress under the *IRS Restructuring and Reform Act of 1998*. The Oversight Board’s responsibility is to oversee the IRS in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws. The Board was created to provide long-term focus and specific expertise in guiding the IRS so it may best serve the public and meet the needs of taxpayers. Seven Board members are appointed by the President of the United States and confirmed by the Senate for five-year terms. These members have professional experience or expertise in key business and tax administration areas. Of the seven, one must be a full-time federal employee or a representative of IRS employees. The Secretary of the Treasury and the Commissioner of Internal Revenue are also members of the Board.

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2014 Taxpayer Attitude Survey

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Highlights from the IRS Oversight Board 2014 Taxpayer Attitude Survey

The 2014 Taxpayer Attitude Survey suggests that:

An overwhelming majority of taxpayers (i.e., the general public) still have no tolerance for cheating on income taxes.

- 86% say it is not at all acceptable to cheat on income taxes, the same as in 2013 (*Figure 1, page 5*)
- 94% agree it is every American's civic duty to pay their fair share of taxes, which includes 71% who "completely" agree (*Figure 4, p. 6*)

A solid majority of taxpayers trust the IRS to fairly enforce the tax laws and to help them understand their tax obligations.

- 61% say they completely or mostly trust the IRS to fairly enforce the tax laws as enacted by Congress and the President (*Figure 2, p. 5*)
- 61% say they completely or mostly trust the IRS to help them understand their tax obligations (*Figure 3, p. 6*)

Trust in the IRS to fairly enforce the tax laws is noticeably higher among younger age groups and also among those who had recent contact with the IRS.

- 73% of those ages 18-to-24 say they completely or mostly trust the IRS to fairly enforce the tax laws, in contrast to 56% for those ages 65 and older (*Figure 2, p. 5*)
- 69% of those who received a letter, call, or visit from the IRS during the prior year say they completely or mostly trust the IRS to fairly enforce the tax laws, compared to 57% who had no contact with the IRS (*Figure 2, p. 5*)

Recent cuts in IRS toll-free telephone and walk-in services may have resulted in a drop in taxpayer satisfaction in 2014.

- 74% of taxpayers are satisfied with their personal interaction with the IRS, a four percentage point reduction from 2013 and the lowest level ever recorded in the Board's survey (*Figure 8, p. 8*)

The majority of taxpayers support more funding for IRS services and enforcement.

- 61% say the IRS should receive extra funding to assist more taxpayers, up two points from 2013 (*Figure 11, p. 10*)
- 56% say the IRS should receive extra funding to enforce tax laws, up one point from 2013 (*Figure 12, p. 10*)

Four in ten taxpayers sought assistance or information from the IRS.

- 43% say they initiated a contact with the IRS during the prior year, aside from simply filing a tax return, with accessing the IRS website the most common method of contact (*Figure 14, p. 11*)
- 9% say they received an IRS letter, call, or visit during the prior year (*Figure 15, p. 12*)

One in two taxpayers say they are likely to use a mobile device for help with a tax issue.

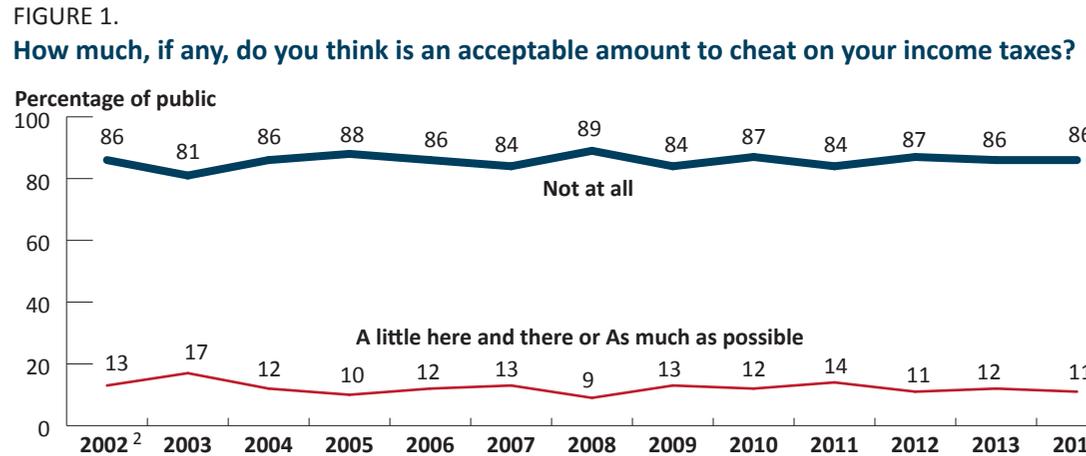
- 57% say they are likely to use a mobile device for help (*Figure 16, p. 12*), which is up nine percentage points from 2013 (*Figure 17, p. 13*)

Nearly all taxpayers believe paid return preparers should meet competency standards.

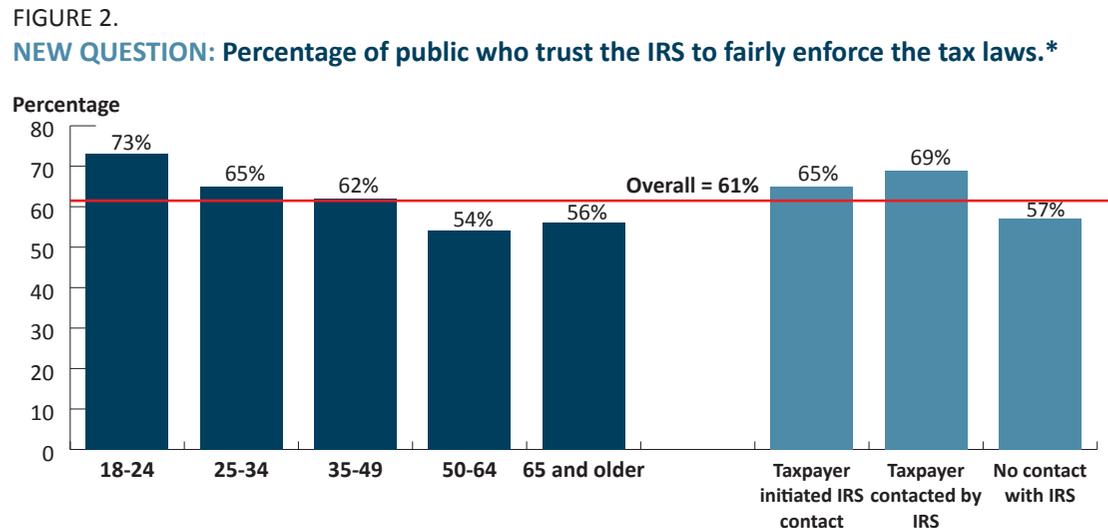
- 93% say it is important paid tax preparers meet basic competency standards, including 75% who say it is very important (*Figure 13, p. 11*)

Selected Trends in Taxpayer Attitudes Through 2014¹

86% say it is not at all acceptable to cheat on your income taxes.



61% say they completely or mostly trust the IRS to fairly enforce the tax laws as enacted by Congress and the President. This level of trust is noticeably higher among younger age groups and individuals who have had some type of contact with the IRS.



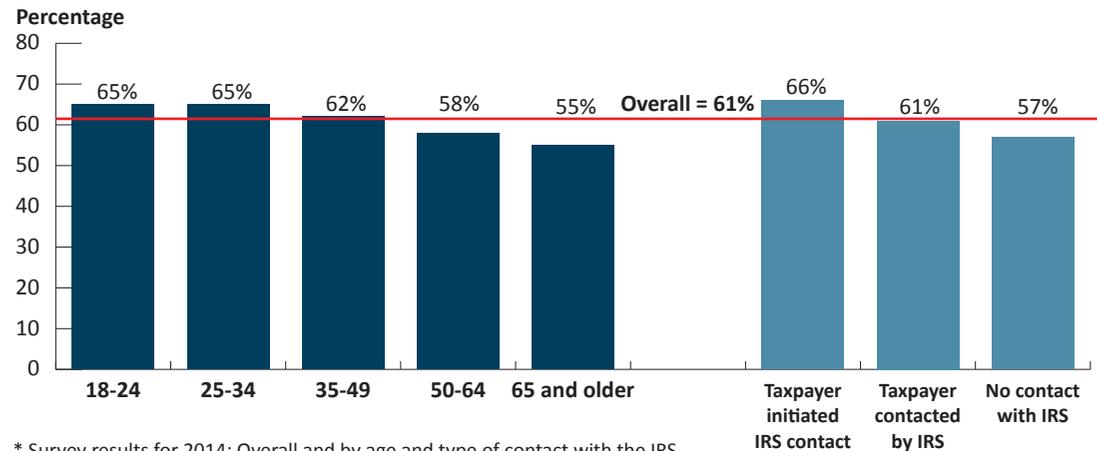
* Survey results for 2014: Overall and by age and type of contact with the IRS.

¹ Detailed data presented in the figures in this section may not total to 100 percent due to rounding or the exclusion of the “Don’t know/No response” results. The data for 2012 and later years are based on random digit dialing (RDD) of both landline and cell phone telephone numbers, while the data for prior years reflect RDD surveys of just landline numbers. See page 17 for more information about the survey methodology and the Appendix for the complete survey results.

² The *IRS Oversight Board Taxpayer Attitude Survey* was administered on a continuous annual basis starting in 2002 and consisted of only a few questions at first. Over the years, subsequent questions were added. The earliest data points presented in the figures in this report generally reflect the year in which the respective question was first asked.

61% say they completely or mostly trust the IRS to help them understand their tax obligations. Again, this degree of trust is greater among younger age groups and those who had contact with the IRS.

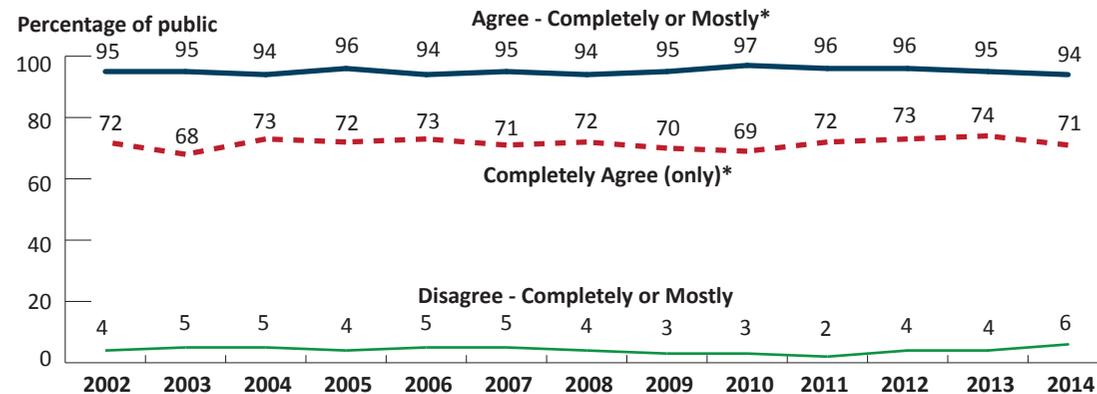
FIGURE 3. **NEW QUESTION: Percentage of public who trust the IRS to help them understand their tax obligations.***



* Survey results for 2014: Overall and by age and type of contact with the IRS.

94% of taxpayers agree it is every American's civic duty to pay their fair share of taxes, including 71% who completely agree.

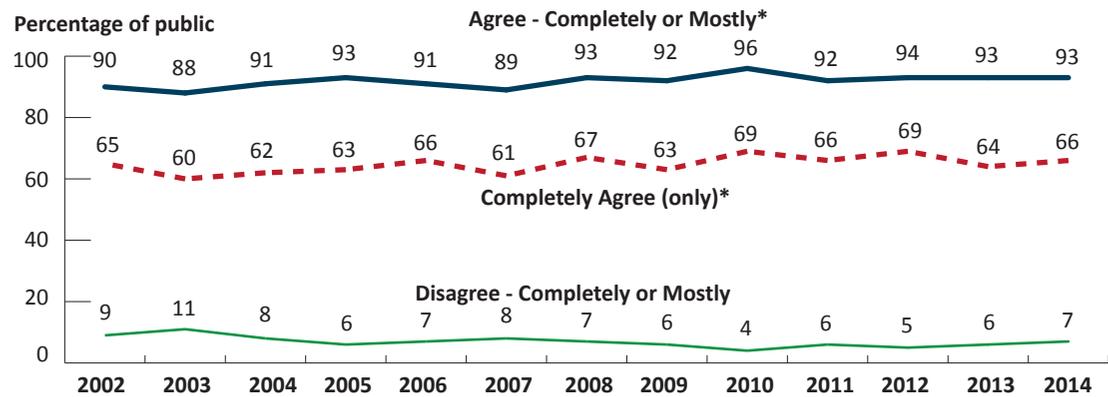
FIGURE 4. **Do you agree it is every American's civic duty to pay his or her fair share of taxes?**



*The difference between these two data series is the percentage who "Mostly agree."

93% of taxpayers believe that everyone who cheats on their taxes should be held accountable, including 66% who completely agree.

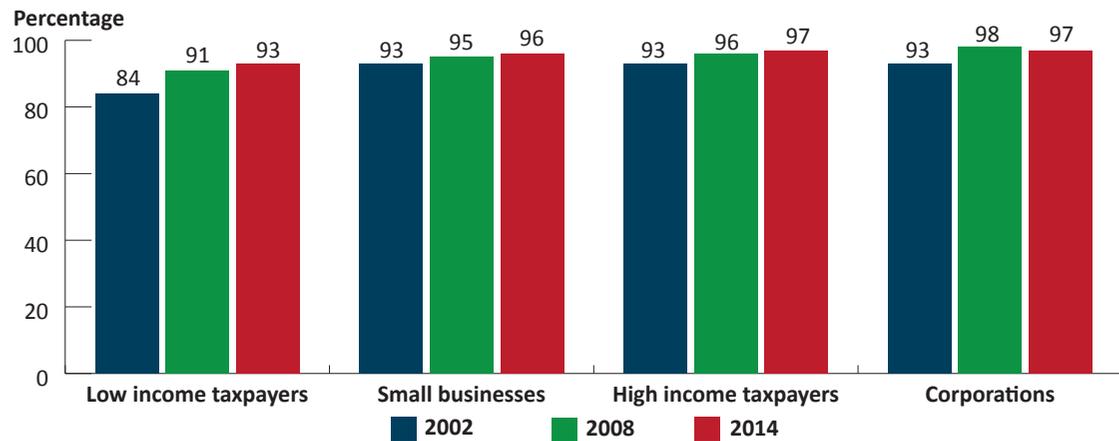
FIGURE 5. Do you agree everyone who cheats on his or her taxes should be held accountable?



*The difference between these two data series is the percentage who "Mostly agree."

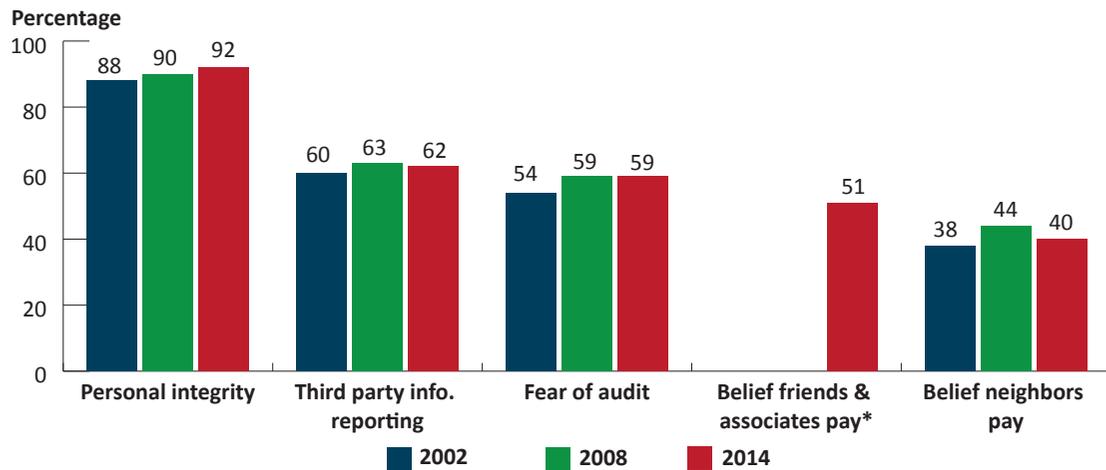
The public remains as firm as ever in its belief that no segment of taxpayers should be exempt from vigorous IRS enforcement of the tax laws.

FIGURE 6. Percentage of public who say it is very or somewhat important that the IRS ensures certain groups honestly pay their taxes.



92% of taxpayers say personal integrity is the main factor that influences whether they honestly report and pay their taxes. A majority of taxpayers are also influenced by fear of audits, third-party information reporting, and a belief that friends and associates are paying honestly.

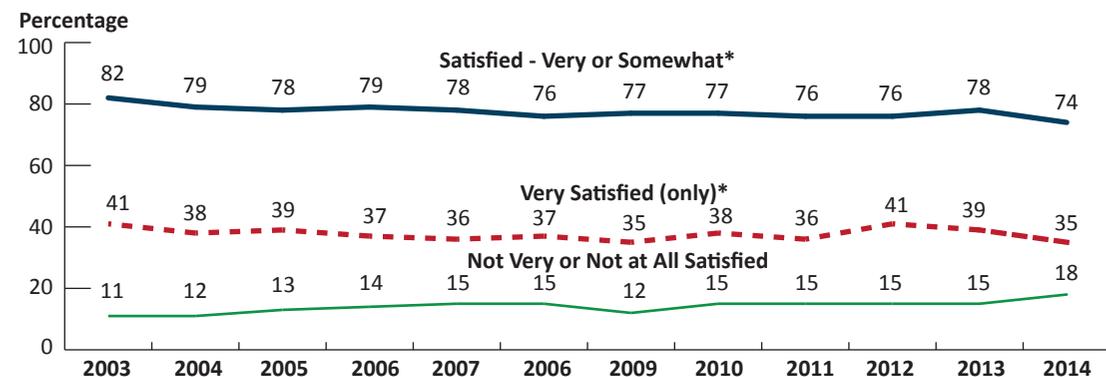
FIGURE 7. Percentage of public who say certain factors have a great deal or somewhat of an influence on whether they honestly report and pay their taxes.



*Inquiry about influence of "friends and associates" started with the 2013 survey.

74% of taxpayers are satisfied with their personal interactions with the IRS. This is the lowest level of satisfaction with the IRS ever recorded in the Board's survey. This drop likely reflects the impact of significant cuts in services in 2014, coupled with a continuing low level of service on IRS toll-free assistance lines.³

FIGURE 8. Percentage of public who say they are very or somewhat satisfied with their personal interaction with the IRS.

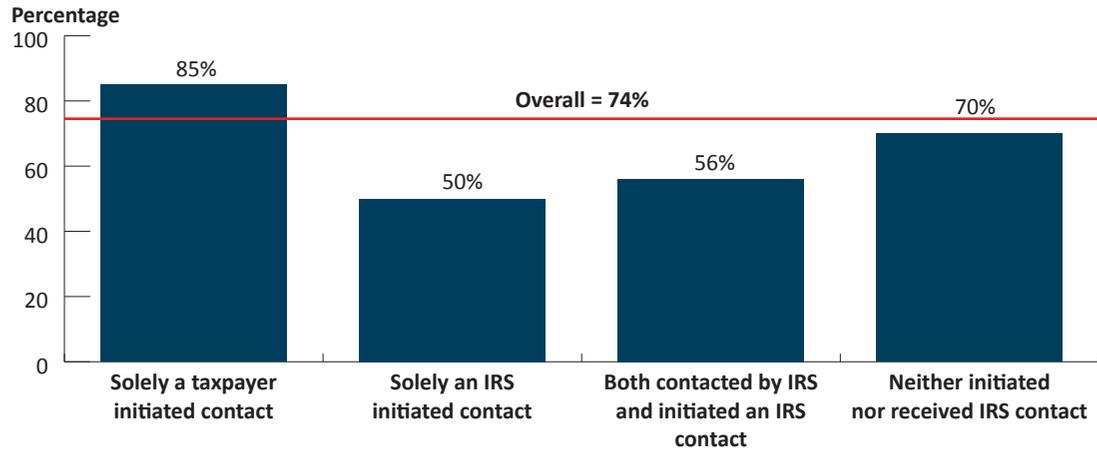


*The difference between these two data series is the percentage of who are "Somewhat satisfied."

³ As reported by the Government Accountability Office (Report GAO-14-605), the IRS budget for fiscal year 2014 was around \$900 million less than FY2010 and below the IRS FY2009 level. In response to this cut to the IRS budget, and to preserve its resources for tax responsibilities only IRS personnel can help resolve, starting in January 2014, the IRS took actions to shift more taxpayer services to automated self-service options, while discontinuing or limiting various IRS taxpayer services previously provided over the phone or at walk-in offices, such as assistance with transcript requests, return preparation, and answers to basic tax law questions arising after April. In addition, the level of service on IRS' toll free telephone assistance lines during FY2014 was in the mid-60 percent range, which was only slightly better than the year before and relatively low by historical comparison.

Taxpayers who initiated a contact with the IRS solely to secure information or advice were the most satisfied.⁴

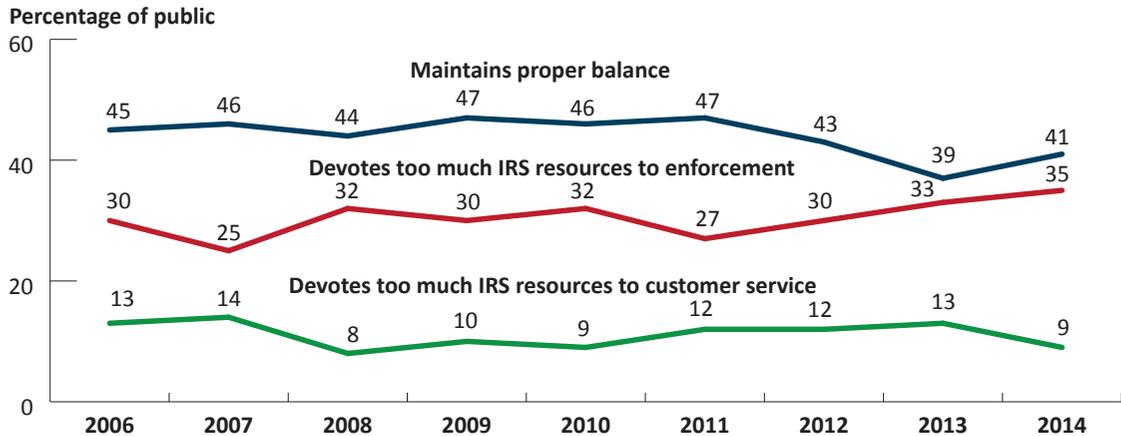
FIGURE 9. Percentage of public satisfied with their personal interaction with the IRS.*



* Survey results for 2014: Overall and by type of contact with the IRS.

41% of taxpayers, a plurality, believe the IRS maintains a proper balance between its enforcement and service programs, up from 2013. However, results for 2014 also suggest that some taxpayers may feel the IRS should spend more money on service and less on enforcement.

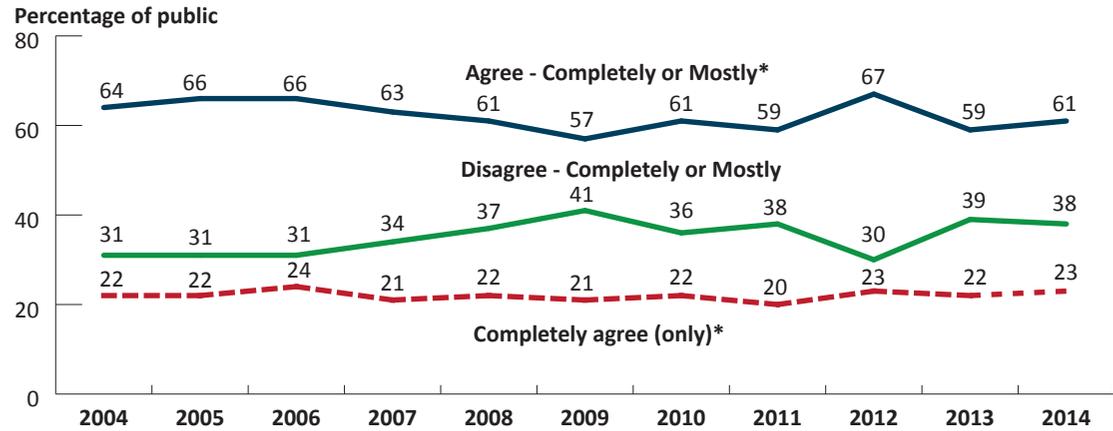
FIGURE 10. Public view on whether the IRS maintains a proper balance between enforcement and service.



⁴ For purposes of this survey, taxpayers who simply filed a tax return were not considered to have contacted the IRS.

61% of taxpayers support extra funding for IRS services, up slightly from 59% in 2013.

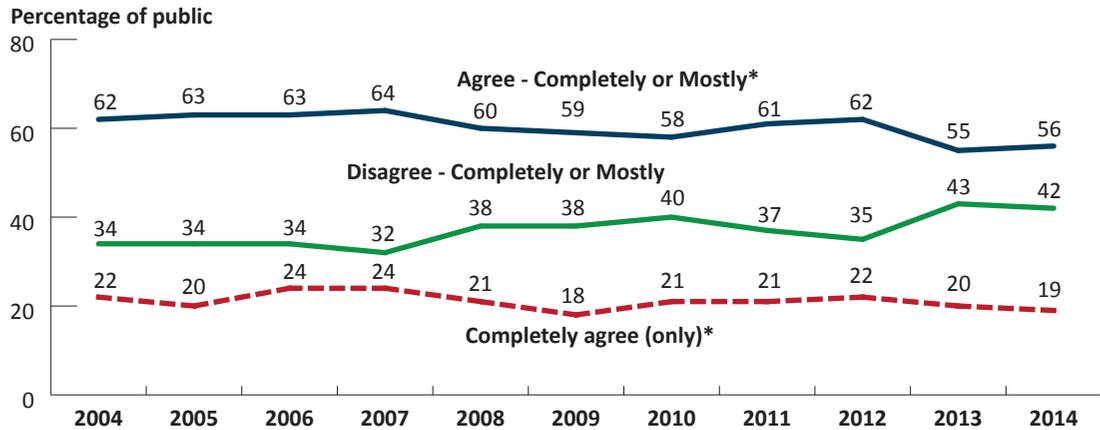
FIGURE 11. Should the IRS receive extra funding to assist more taxpayers over the phone and in person?



*The difference between these two data series is the percentage of who "Mostly agree."

56% of taxpayers support extra funding for the IRS to enforce tax laws, up slightly from 55% in 2013.

FIGURE 12. Should the IRS receive extra funding to enforce tax laws and ensure taxpayers pay what they owe?

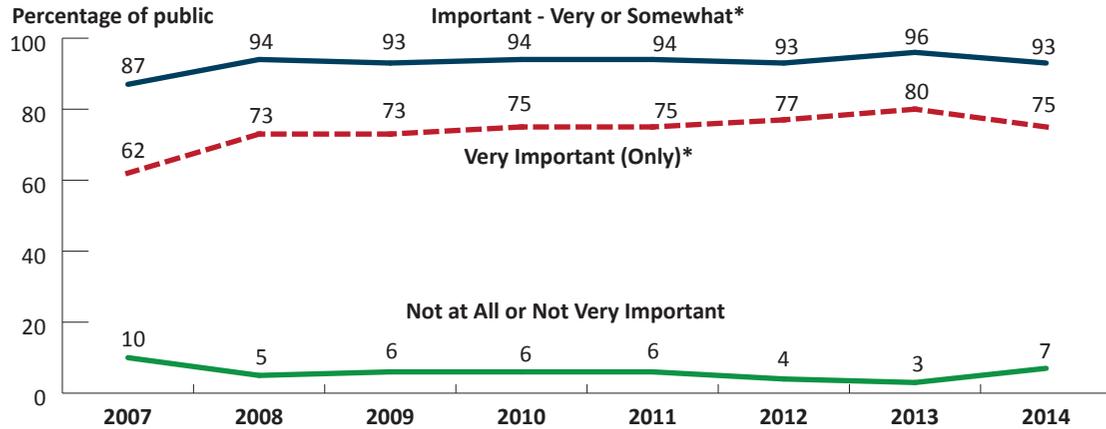


*The difference between these two data series is the percentage of who "Mostly agree."

93% of taxpayers believe it is important that paid return preparers meet standards of competency to enter the tax preparation business.

FIGURE 13.

How important is it that tax preparers be required to meet standards of competency in order to enter the tax preparation business?

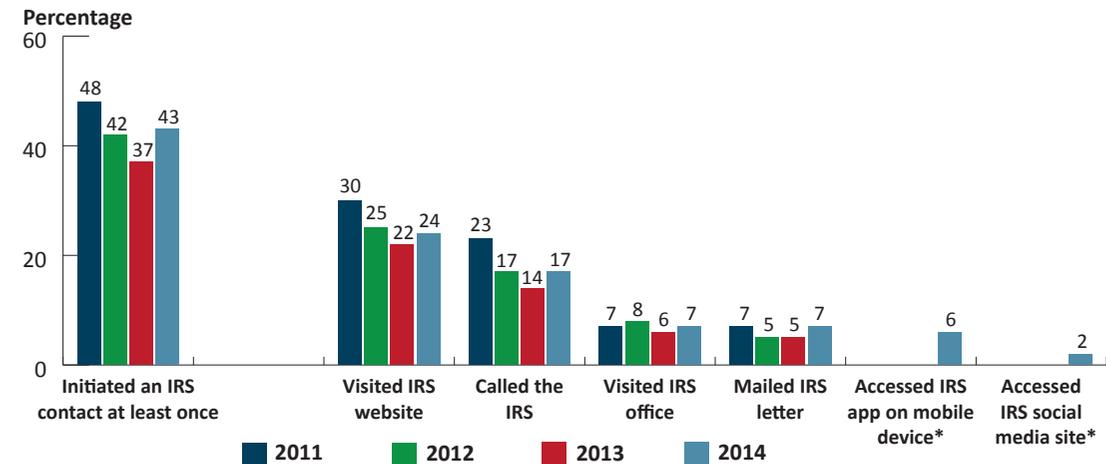


*The difference between these two data series is the percentage who say "Somewhat important."

43% of taxpayers contacted the IRS in 2014, up from 37% in 2013. The IRS website was the most frequent contact channel used by taxpayers.

FIGURE 14.

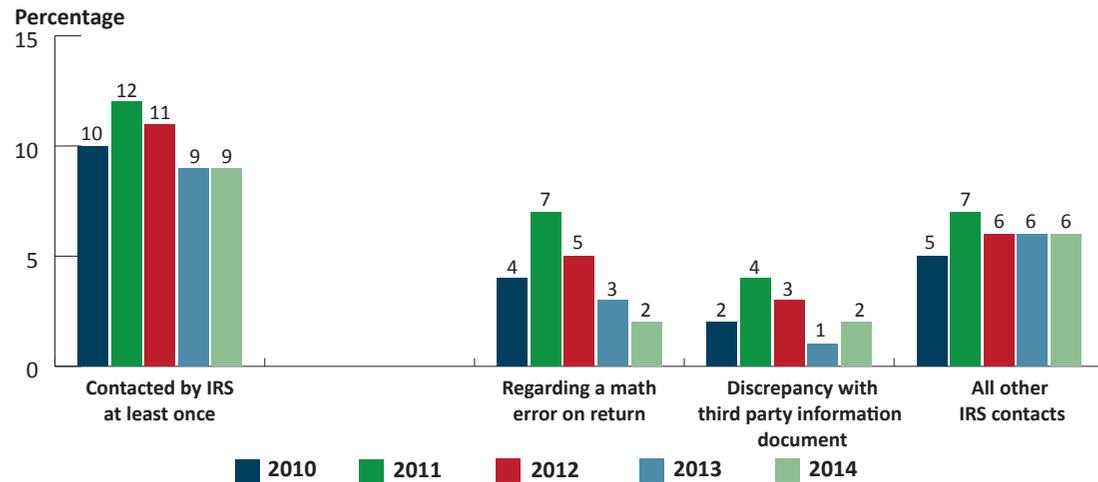
Percentage of public who initiated a contact with the IRS during the year.*



* Survey results for 2014: Overall and for certain circumstances. Channels used to contact the IRS are not mutually exclusive as some taxpayers did so more than once using multiple channels. Inquiries about IRS contacts via mobile devices and social media started with 2014 survey.

9% of the public was contacted by the IRS at least once during 2014.

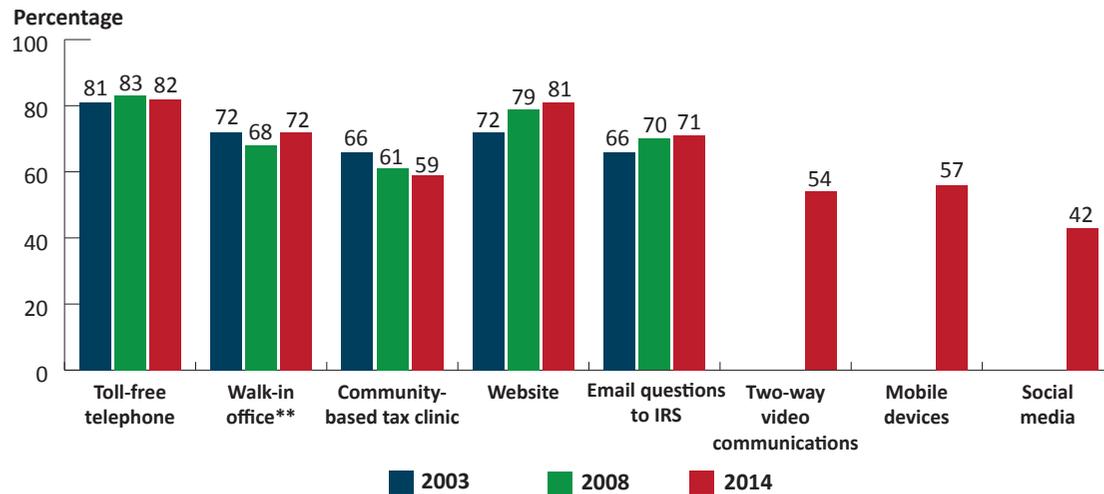
FIGURE 15. Percentage of public who were contacted by the IRS during the year.*



* Survey results for 2014: Overall and for certain circumstances. Reasons for IRS contact are not mutually exclusive as some taxpayers may have been contacted for more than one reason.

Compared to a decade ago, the percentage of taxpayers who are likely to use traditional IRS service channels, such as the toll-free telephone number, has changed very little. Meanwhile, taxpayers' expected use of electronic channels, like the IRS website, has increased.

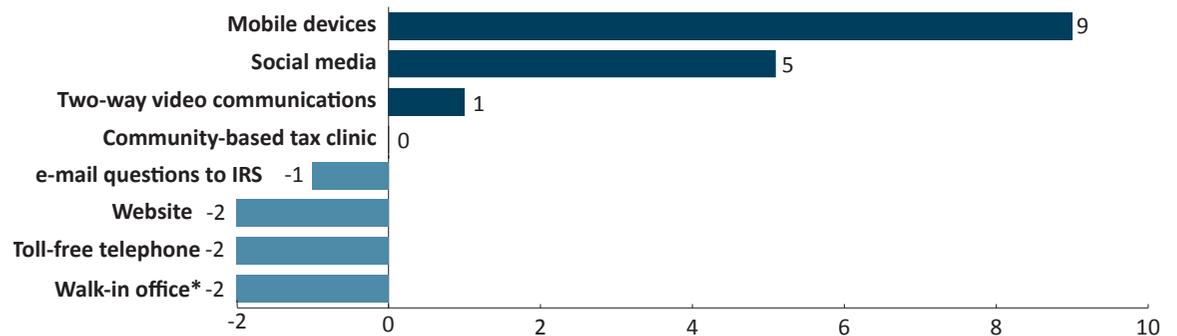
FIGURE 16. Percentage of public who say they are very or somewhat likely to use certain IRS service channels.*



*Inquiries about likely use of IRS services via video communications, mobile devices and social media started with the 2013 survey.
 ** Within 30 minutes of travel time.

In just one year, the demand for IRS-sponsored applications on mobile devices jumped 9%.

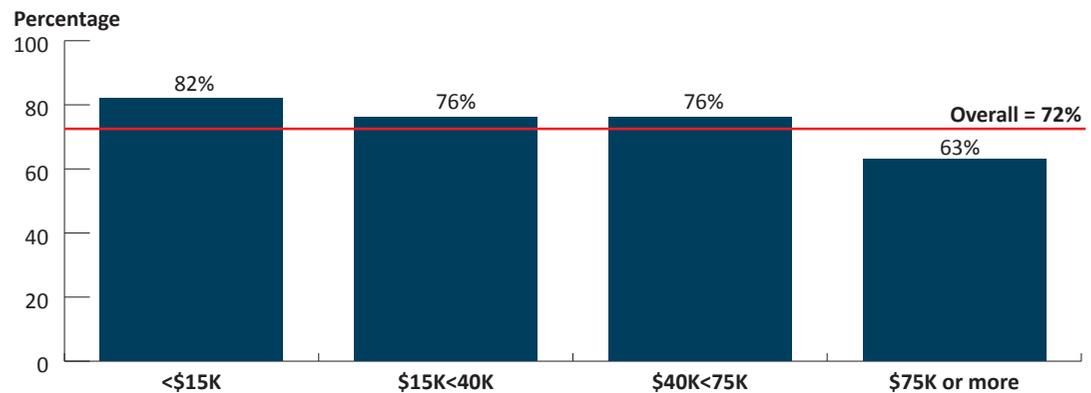
FIGURE 17.
Percentage point change between 2013 and 2014 in likely use of certain IRS channels.



* Within 30 minutes of travel time.

Lower income taxpayers are generally more likely to use an IRS walk-in office than are higher income taxpayers.

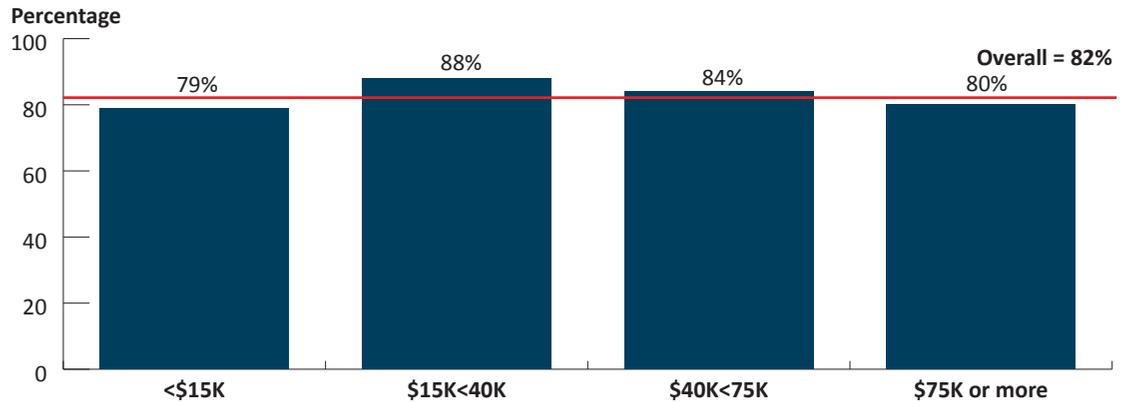
FIGURE 18.
Percentage of public who say they are very or somewhat likely to use an IRS walk-in office.*



* Survey results for 2014: Overall and by household income. Applies to walk-in centers within 30 minutes of travel time.

A large majority of taxpayers, regardless of income, say they are likely to use the IRS toll-free telephone service lines.

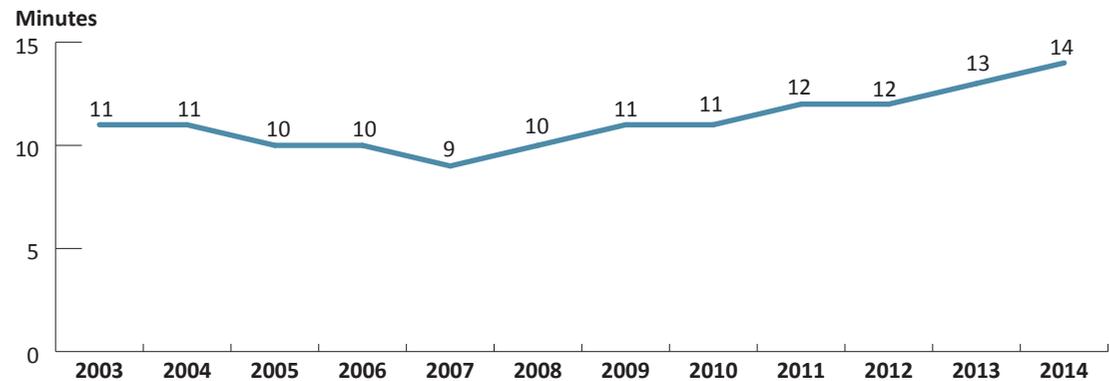
FIGURE 19. Percentage of public who say they are very or somewhat likely to use IRS toll-free telephone service.*



* Survey results for 2014: Overall and by household income.

Taxpayers are willing to wait longer to speak with an IRS representative on the toll-free line—perhaps in response to the reality that IRS wait times have continued to increase in recent years.

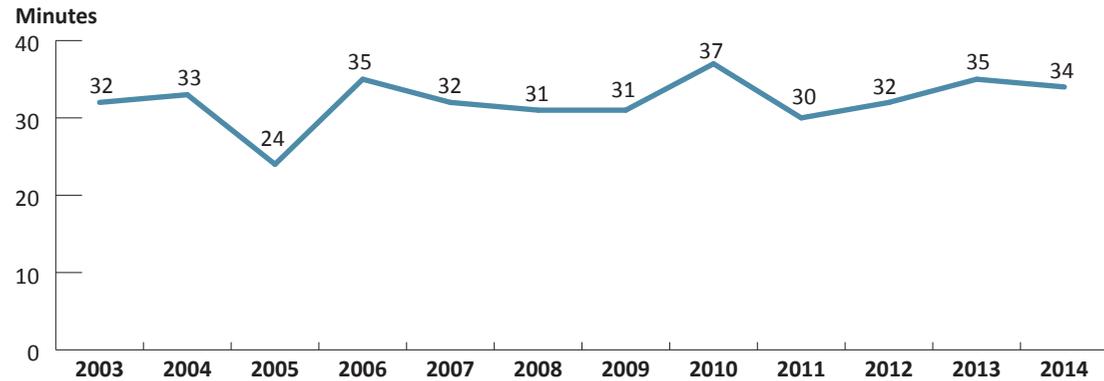
FIGURE 20. Average time a taxpayer is willing to wait to speak to an IRS representative.



Taxpayers are willing to wait 34 minutes to speak with an IRS representative at an IRS Taxpayer Assistance Center, down slightly from 2013.

FIGURE 21.

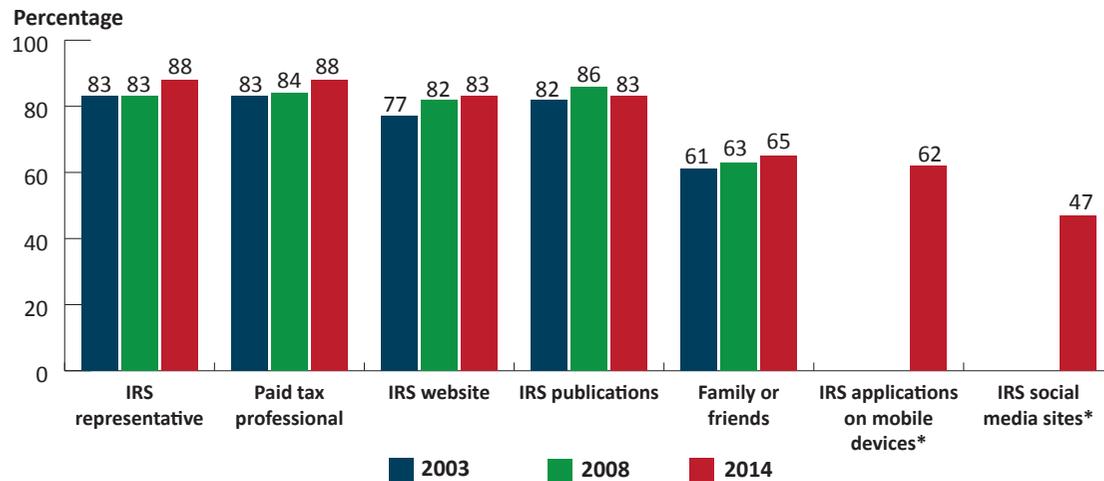
Average time a taxpayer is willing to wait to speak to an IRS representative at an IRS Taxpayer Assistance Center without an appointment.



88% of taxpayers have equal regard for IRS representatives and paid tax professionals as the most valuable sources for tax advice or information. The IRS website is also a highly-valued information source.

FIGURE 22.

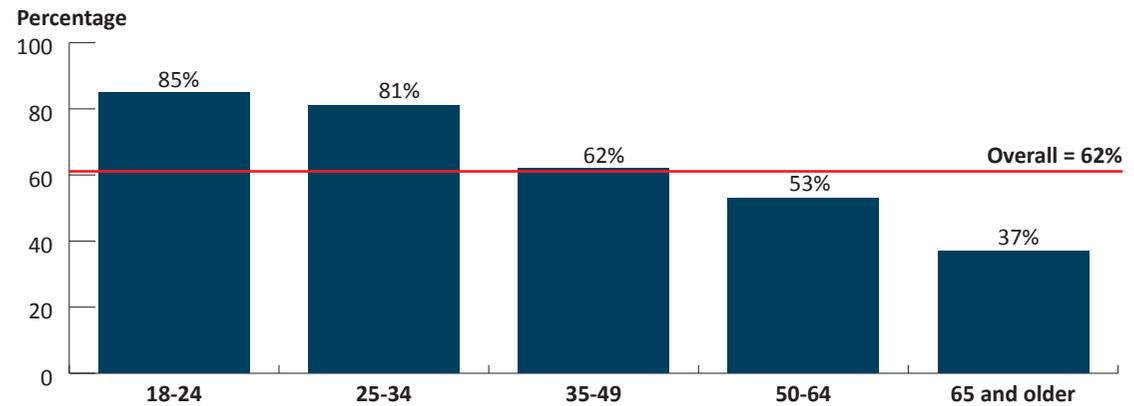
Percentage of public who say certain sources of tax advice and information are very or somewhat valuable.



* Inquiries about the value of mobile devices and social media as sources of advice and information started with the 2014 survey.

62% of taxpayers view IRS applications on mobile devices as very or somewhat valuable sources for tax advice or information. Younger age groups clearly regard the value of this source much more highly.

FIGURE 23.
Percentage of public who say IRS applications on mobile devices are very or somewhat valuable.*



* Survey results for 2014: Overall and by age.

Information and Methodology

The IRS Oversight Board contracted with GfK Custom Research, LLC, to conduct the 2014 Taxpayer Attitude Survey. A total of 1,002 interviews were completed for the 2014 survey, made up of male and female U.S. adults, all 18 years of age or older. The study was conducted from August 4 to August 28, 2014. The survey was comprised of 701 interviews completed via random digit dialing (RDD) from a traditional landline telephone sampling frame and 301 interviews completed via RDD from a sampling of cell phone numbers, which included cell phone only and dual (landline and cell phone) users.

All interviews were conducted by telephone from two GfK phone centers (Twin Falls and Rexburg, ID) using an interviewing procedure known as CATI—Computer Assisted Telephone Interviewing. Interviewers were professionally trained and continuously monitored and supervised. All data were entered and cleaned through the CATI system during the interviewing process, which eliminated editing and keypunch operations.

GfK is a leader in the use of “blended” RDD samples that include both landline and cell phones. This study drew from RDD probabilistic sampling frames created for each type of voice connection. The RDD sampling system is computer-based and provides an equal probability of selection for each and every telephone household. The sample represents telephone households with both listed and unlisted phones in their proper proportions. All sample numbers selected by this procedure were subject to an original and at least four follow-up attempts to complete an interview.

Using current U.S. population data as benchmarks, sampling experts in GfK blended and weighted the two parallel telephone samples to maximize their combined value as a nationally representative telephone sample. This weighting scheme is based on a GfK-developed Propensity Score Adjustment technique that appropriately weights the respondents based on their use of landlines versus cell phones. This technique accounts for the complex real-world behavior of dual-users of landlines and cell phones.

The margin of error on weighted data is +/- 4.0% for the total sample at the 95% confidence level.

Move from Landline to Blended Survey

The findings from this survey provide the IRS Oversight Board with a valuable taxpayer context that aids Board members in their review of IRS service and enforcement programs, and in other Board deliberations which fall under the Board’s statutory duty to oversee the IRS in its administration of the internal revenue laws. The Board broadened its annual taxpayer survey methodology in 2012 to include cell phones so as to ensure the survey remained reliably representative of the entire U.S. adult population. As a check on this transition in 2012 from a landline-only survey to a blended survey, the Board had GfK develop a comparison set of data reflecting the 2012 landline-only survey results by weighting the landline interviews to represent the adult U.S. population in the manner used in previous years.

A subsequent comparative analysis revealed that both samples yielded the same, or nearly the same, overall results the vast majority of the time. In addition, in the few instances when the results differed more substantially, the blended sample brought the data closer to the historical trend in more instances than did the landline-only sample. This indicated that use of the blended survey results is the preferred approach over the landline-only results even in the context of historical trends in the Board’s survey.

For more information about the survey and additional detailed information available from it, please contact the Board at Oversight_Board@treasury.gov.

APPENDIX:

IRS Oversight Board 2014 Taxpayer Attitude Survey Results

Questions at a Glance*

1. **How much, if any, do you think is an acceptable amount to cheat on your income taxes?**
2. **I'm going to read you some statements. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.** *[Example: I trust the IRS to fairly enforce the tax laws as enacted by Congress and the President.]*
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?** *[Example: Ensures small businesses 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?** *[Example: Fear of an audit.]*
5. **How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers?** *[Example: A toll-free telephone number to answer your questions.]*
6. **How likely would you be to use each of the following services for help with a tax issue?** *[Example: A toll-free telephone number to answer your questions.]*
7. **How long are you willing to wait to speak to a customer representative when calling an IRS toll-free telephone number?**
8. **How long are you willing to wait to speak to a customer representative if you visit an IRS walk-in assistance center without an appointment?**
9. **How valuable would you say each of these sources is for getting tax advice or information?** *[Example: IRS website.]*
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?**
- 10a. **Considering the resources the IRS receives to do its job, which of the following statements do you most agree with?** *[Example: IRS maintains a proper balance between its enforcement activities and its customer service programs.]*
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.** *[Example: IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe.]*
12. **How important would you say it is that tax preparers who charge a fee for preparing federal tax returns be required to meet certain standards?** *[Example: Competency in order to enter the tax preparation business.]*
13. **Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods? Select all that apply.** *[Example: You called the IRS on the telephone.]*
14. **Again, thinking back over the past year, and excluding the filing of a tax return, were you contacted by the IRS? Select all that apply.** *[Example: You received an IRS letter informing you that the IRS had made an adjustment to your return to correct a math error.]*

*Complete list of questions and percentage distribution of responses starts on page 20.

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

	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)
A little here and there	6	7	7	6	8	9	6	8	8	7	8
As much as possible	5	5	4	8	4	4	3	5	4	3	4
Not at all	86	86	87	84	87	84	89	84	86	88	86
DK/NA/NR*	2	2	2	3	2	3	3	3	1	2	2

*Responses indicating don't know, not applicable, or no response.

2. I'm going to read you some statements. 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 (%)							
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07
It is every American's civic duty to pay their fair share of taxes	71	74	73	72	69	70	72	71	22	21	23	24	28	25	22	24	3	2	2	1	2	1	2	2	3	2	2	1	1	2	2	3	0	1	1	1	0	2	1	3
Everyone who cheats on their taxes should be held accountable	66	64	69	66	69	63	67	61	26	29	25	26	27	29	26	28	6	4	4	5	3	5	5	5	1	2	1	1	1	1	2	3	0	1	1	1	1	1	1	2
It is everyone's personal responsibility to report anyone who cheats on their taxes	31	27	33	31	30	28	31	31	31	32	31	31	32	30	29	29	22	21	19	21	21	23	20	16	15	16	14	14	14	16	17	18	2	4	4	3	4	4	3	5
Taxpayers should just have to pay what they feel is a fair amount	10	11	12	10	10	11	12	17	18	20	14	18	17	15	18	17	30	25	27	25	28	31	24	21	39	42	45	42	42	41	43	40	2	2	2	4	3	2	3	4
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	49	49	52	41	45	48	48	42	38	35	35	40	40	39	37	40	7	7	7	9	8	7	9	8	5	7	4	8	7	4	4	7	1	2	1	2	1	2	2	3
I trust the IRS to help me understand my tax obligation*	23								38								21								17								1							
I trust the IRS to fairly enforce the tax laws as enacted by Congress and the President*	25								36								20								18								1							

*This item is new to the 2014 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?

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)								
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	
Ensures low-income taxpayers are reporting and paying their taxes honestly	70	69	74	70	69	70	70	64	23	21	19	24	24	25	21	24	4	6	5	4	5	3	6	4	2	4	1	2	2	2	3	5	1	1	1	1	1	1	1	1	2
Ensures small businesses are reporting and paying their taxes honestly	74	72	78	75	73	76	75	68	22	21	19	20	22	22	20	24	3	3	2	2	3	1	4	3	1	2	1	3	1	1	0	3	0	2	1	0	1	0	1	1	1
Ensures high-income taxpayers are reporting and paying their taxes honestly	83	83	84	80	78	83	82	79	14	13	12	16	17	15	14	14	2	1	1	2	2	1	2	2	1	2	2	1	2	1	1	3	0	1	1	0	1	1	1	1	2
Ensures corporations are reporting and paying taxes honestly	86	86	88	86	85	87	86	80	11	10	9	11	13	11	12	12	2	1	1	1	1	0	1	2	1	1	1	3	1	1	1	4	0	1	0	0	1	1	0	2	2

4. How much influence does each of the following factors have on whether you report and pay your taxes honestly?

	A great deal of influence (%)								Somewhat of an influence (%)								Very little influence (%)								Not at all an influence (%)								DK/NA/NR (%)							
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07
Fear of an audit	36	37	40	34	35	39	36	31	23	23	23	25	29	24	23	23	16	16	15	17	16	15	16	13	24	23	19	23	19	21	22	27	1	1	3	2	2	2	3	6
Belief that your neighbors are reporting and paying honestly	20	19	22	21	21	17	23	22	21	21	19	21	23	25	21	18	21	19	20	17	20	18	16	16	35	38	37	37	31	36	36	37	3	4	3	5	5	4	4	7
Third parties reporting (e.g., wages, interest, dividends) to the IRS	36	35	43	37	39	38	40	37	26	25	27	28	27	28	23	24	13	15	12	14	13	12	12	12	21	22	16	18	18	19	20	21	4	4	3	4	3	3	4	6
Your personal integrity	80	84	86	79	80	81	81	72	13	10	9	10	12	11	9	15	3	2	2	4	3	4	3	5	4	3	2	6	3	3	5	6	0	1	1	1	2	1	1	2
Belief your friends and associates are reporting and paying honestly*	31	32							20	21						19	16							27	29							2	2							

*This item started with the 2013 survey

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

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)							
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07
A toll-free telephone number to answer your questions	73	69	75	74	76	70	78	69	17	23	16	16	16	19	16	19	6	4	4	3	4	4	3	4	4	4	5	7	5	6	4	8	0	1	1	0	0	0	0	1
Office locations you can visit where an IRS representative will answer your questions	65	63	66	61	65	59	64	60	23	22	23	25	21	28	22	24	8	7	6	7	7	6	7	6	5	7	5	7	7	7	6	8	0	0	0	0	0	0	0	1
A website to provide you with information	69	70	73	70	70	65	69	63	21	20	18	19	18	21	19	21	4	4	4	4	4	5	4	4	6	5	5	6	7	8	7	11	0	1	1	1	1	1	1	1
The ability to e-mail your questions directly to the IRS	55	60	63	58	59	55	57	55	29	26	24	28	26	27	27	26	8	8	6	5	7	8	7	6	8	6	6	8	7	9	8	11	1	0	1	1	1	1	1	0
Opportunities for electronic filing of tax returns	70	72	74	68	69	66	65	59	19	20	18	20	19	20	23	24	5	4	4	4	5	5	6	7	6	3	3	8	7	8	5	8	0	1	0	1	0	1	1	2
A computer terminal located in a kiosk at a library or shopping mall	31	33	32	33	31	37	33	34	26	28	30	30	31	29	30	29	23	20	22	16	17	16	21	15	19	19	15	20	19	18	15	20	1	1	1	1	0	1	1	2
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	49	47	53	48	49	46	55	51	31	34	30	34	34	34	28	31	12	10	9	8	9	9	8	6	9	9	7	9	8	10	8	11	0	0	0	1	0	1	1	1
Tax applications on social media such as social networking sites and blogs that provide you information and assistance*	29	29							32	34							17	18							21	19							1	1						
The ability to hold live face-to-face interactions with an IRS representative located elsewhere in the country using a video communication technology link so as to answer your tax questions or resolve issues with your tax account?*	37	36							32	34							17	16							13	14							1	1						
Tax applications on mobile devices like smartphones or tablets that provide you information and assistance*	34	31							33	31							15	19							16	18							2	1						

*This item started with the 2013 survey

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

	Very likely (%)								Somewhat likely (%)								Not very likely (%)								Not at all likely (%)								DK/NA/NR (%)							
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07
A toll-free telephone number to answer your questions	57	58	55	54	57	49	57	55	25	26	27	28	26	30	26	24	10	8	7	7	8	10	8	7	8	8	10	11	8	12	9	13	0	0	0	0	0	0	0	0
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	44	48	43	34	38	35	41	38	28	27	28	31	26	28	27	26	17	13	17	19	20	19	19	16	11	12	12	16	16	18	14	19	0	0	0	0	0	1	0	1
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	23	25	23	23	22	20	26	24	27	24	23	23	27	27	25	23	30	28	32	27	27	29	27	23	20	23	21	26	24	24	22	29	0	0	0	1	0	0	1	1
A website to provide you with information	61	61	66	57	54	52	57	49	21	22	20	23	22	25	22	24	8	7	7	6	8	10	9	6	9	10	8	13	15	12	11	19	1	0	0	1	1	1	1	1
The ability to e-mail your questions directly to the IRS	43	47	51	47	43	41	44	41	28	25	25	24	28	28	26	27	14	13	12	12	13	14	14	11	15	14	12	17	16	17	15	21	0	0	1	0	1	0	1	0
A computer terminal located in a kiosk at a library or shopping mall	16	17	18	19	20	18	19	19	22	21	21	23	23	19	20	23	31	28	31	25	25	29	31	21	30	34	30	32	32	34	29	36	0	0	0	1	0	0	1	0
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	27	28	30	26	28	27	31	32	33	31	32	32	31	28	30	27	21	19	20	20	21	23	22	16	19	22	18	22	20	22	17	23	0	0	0	0	0	1	0	1
Tax applications on social media such as social networking sites and blogs that provide you information and assistance*	16	17							27	20							27	30							31	33							0	0						
The ability to hold live face-to-face interactions with an IRS representative located elsewhere in the country using a video communication technology link so as to answer your tax questions or resolve issues with your tax account*	26	27							28	26							24	23							22	23							0	0						
Tax applications on mobile devices like smartphones or tablets that provide you information and assistance*	29	26							27	22							22	24							21	28							0	0						

*This item started with the 2013 survey.

7. How long are you willing to wait to speak to a customer representative when calling an IRS toll-free telephone number?*

	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)
None	0	0	0	0	0	0	0	1	0	2
One minute or less	2	3	4	4	5	4	5	13	7	4
2 to 5 minutes	32	29	40	41	41	42	41	41	40	47
6 to 10 minutes	28	29	26	25	27	28	25	24	22	25
11 to 30 minutes	33	34	25	27	24	24	24	19	25	20
31 to 60 minutes	4	3	2	2	2	1	2	0	3	2
Mean <i>Excluding none</i>	14	13	12	12	11	11	10	9	10	10
Median <i>Excluding none</i>	10	10	9	8	9	8	8	5	8	5

*Asked of only those respondents who said they were very or somewhat likely to use IRS toll-free assistance.

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

	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)
None	0	0	0	0	0	0	0	0	0	3
5 minutes or less	4	2	5	5	6	7	7	10	8	7
6 to 10 minutes	8	8	11	9	12	9	11	14	9	16
11 to 15 minutes	16	16	19	20	12	25	20	20	18	21
16 to 30 minutes	48	47	44	46	55	37	38	33	46	44
31 to 60 minutes	24	22	15	16	9	16	18	13	8	9
Mean <i>Excluding none</i>	34	35	32	30	37	31	31	32	35	24
Median <i>Excluding none</i>	29	31	28	25	21	19	20	16	21	17

*Asked of only those respondents who said they were very or somewhat likely to use an IRS walk-in office.

9. How valuable would you say each of these sources is for getting tax advice or information?

	Very valuable (%)								Somewhat valuable (%)								Not very valuable (%)								Not at all valuable (%)								DK/NA/NR (%)								
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	
IRS representative	58	64	60	53	56	51	52	47	30	25	29	30	30	32	31	31	6	6	6	8	7	7	9	7	5	5	4	9	6	10	7	12	0	1	1	1	1	1	1	1	2
IRS printed publications, for example, brochures, instructions	45	50	49	50	51	47	51	46	38	33	33	31	32	33	35	35	9	10	11	9	9	11	7	7	7	7	7	9	8	9	7	11	0	0	0	1	1	1	0	1	
IRS website	58	65	65	59	60	56	57	52	25	23	24	23	23	25	25	26	8	5	4	6	6	7	8	7	9	7	7	11	8	11	9	14	1	0	1	1	2	1	1	1	
Paid tax professional	60	66	58	51	59	53	55	49	28	23	29	32	28	32	29	32	6	7	7	8	8	7	9	7	5	3	5	8	4	8	5	10	0	1	1	1	1	1	1	1	
Family or friends	28	30	26	28	32	27	31	32	38	31	34	36	31	35	32	32	20	22	25	17	19	19	22	17	14	17	15	18	16	18	14	18	1	0	1	1	1	1	1	1	
Reference material from sources other than IRS, for example, books, software, private sector websites	26	23	28	29	30	27	28	30	42	43	41	42	38	39	40	39	20	20	20	15	18	17	17	11	13	13	10	14	14	17	13	19	0	1	1	0	0	0	1	2	
IRS applications for mobile devices like smartphones or tablets*	31								31								17								20								1								
IRS applications on social media such as social networking sites or blogs*	18								29								26								26								1								

*This item is new to the 2014 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?

	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)
Very satisfied	35	39	41	36	38	35	37	36	37	39	38
Somewhat satisfied	38	39	35	40	39	42	39	42	42	39	41
Not very satisfied	10	8	8	7	9	6	9	7	7	8	6
Not at all satisfied	8	7	7	8	6	6	6	8	7	5	5
DK/NA/NR	9	8	9	9	9	10	9	8	8	8	10

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

	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)
IRS maintains a proper balance between its enforcement activities and its customer service programs	41	39	43	47	46	47	44	46
IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities	9	13	12	12	9	10	8	14
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	35	33	30	27	32	30	32	25
DK/NA/NR	15	15	15	14	14	13	16	15

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 (%)							
	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07	14	13	12	11	10	09	08	07
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	19	20	22	21	21	18	21	24	37	34	40	40	37	41	39	40	20	23	18	20	20	20	20	17	22	20	17	17	20	18	18	15	2	3	3	2	3	2	3	4
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	23	22	23	20	22	21	22	21	38	37	44	39	39	36	39	42	18	22	16	19	18	25	20	18	19	17	14	19	18	16	17	16	1	2	3	3	3	2	3	3

12. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers who charge a fee for preparing federal tax returns be required to meet standards of...*

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)							
	14	13	12	11	10	09	08	14	13	12	11	10	09	08	14	13	12	11	10	09	08	14	13	12	11	10	09	08	14	13	12	11	10	09	08					
Competency in order to enter the tax preparation business	75	80	77	75	75	73	73	18	16	16	19	19	20	21	4	2	2	2	4	4	3	3	2	2	4	2	2	2	1	0	2	1	1	1	1					
Ethical behavior in order to enter the tax preparation business	77	80	81	77	79	78	76	16	15	14	16	15	17	19	4	3	2	3	4	2	2	3	2	2	4	2	2	2	1	0	1	1	1	1	1					

*Note: The wording of this question was revised in the 2014 survey to remove a reference in prior years to IRS plans to regulate all paid preparers.

13. Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods? Select all that apply.

	2014 (%)	2013 (%)	2012 (%)	2011 (%)
You did not contact the IRS	57	63	58	52
You called the IRS on the telephone	17	14	17	23
You visited an IRS office for in-person help	7	6	8	7
You sent an e-mail to the IRS	5	4	6	6
You visited the IRS website, other than to file taxes	24	22	25	30
You sent the IRS a letter in the mail, other than to file taxes	7	5	5	7
You accessed an IRS-sponsored tax application on a mobile device such as a smartphone or tablet*	6			
You accessed IRS-sponsored information through social media such as a social networking site or blog*	2			

*This item is new to the 2014 survey.

14. Again, thinking back over the past year, and excluding the filing of a tax return, were you contacted by the IRS? Select all that apply.

	2014 (%)	2013 (%)	2012 (%)	2011 (%)	2010 (%)
You were not contacted by the IRS	91	91	89	88	90
You received an IRS letter informing you that the IRS had made an adjustment to your return to correct a math error	2	3	5	7	4
You received an IRS letter or telephone call noting a discrepancy between information on your tax return and information sent to the IRS by third parties such as your bank	2	1	3	4	2
You received any other type of IRS letter, telephone call or visit concerning a matter about your federal taxes	6	6	6	7	5

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