

**IRS Oversight Board**  
2011 Taxpayer Attitude Survey

January 2012

## Highlights from the IRS Oversight Board Annual Taxpayer Attitude Survey 2011<sup>1</sup>

### **The great majority of taxpayers continues to find cheating on taxes unacceptable**

A large majority of taxpayers continue to express strong support for compliance with the federal tax code. Eighty-four percent of the general public surveyed feels that it is “not at all acceptable to cheat on one’s income taxes.” However, the share of the public holding this view is down three percentage points from 2010, reversing a three-point increase for that year. Only six-percent believe that cheating “a little here and there” is acceptable. But the percentage of taxpayers who think it is acceptable to cheat “as much as possible” has increased to eight percent in 2011. Nonetheless, tolerance for tax cheating continues to be widely viewed as unacceptable (see page 2).

### **Paying taxes is viewed as a civic duty; accountability for cheaters is strongly favored**

The vast majority of the public – 72 percent – “completely agree” that “it’s every American’s civic duty to pay their fair share of taxes.” The figure is up three percentage points from last year. Sixty-six percent “completely agree” that “everyone who cheats on their taxes should be held accountable.” This figure is three points below last year’s survey (see page 3).

### **Integrity remains by far the top reason to pay, while fear of an audit is down**

Taxpayers continue to take a strongly ethical stance on paying taxes. Seventy-nine percent say that their “personal integrity” has a “great deal of influence” on whether they report and pay their taxes honestly and another ten percent say it is “somewhat of an influence.” Meanwhile, third-party reporting of financial information to the IRS influences 65 percent (37 percent are influenced “a great deal,” with 28 percent by “somewhat of an influence”). Fear of an audit remains the third most important influence to pay; down five points from last year to 59 percent (see page 5).

### **The IRS toll-free number and IRS website lead as important services**

The importance of IRS services to the public remains very strong. This year, 90 percent of taxpayers feel the IRS toll-free phone service is “very” or “somewhat” important, while 89 percent respond the same way regarding the IRS web site. These results are nearly tied and reflect a narrowing of the gap from last year and the increased importance taxpayers place on the IRS web site. Taxpayers also feel it is “very” or “somewhat” important to be able to file tax returns electronically (88 percent) and visit an office and meet with an IRS representative (86 percent) (see page 6).

### **Taxpayers most likely to use IRS web site and its toll-free number**

In terms of how likely taxpayers are to use specific IRS services, more are “very” or “somewhat” likely to visit the web site for information than last year (80 percent; up four points from 2010). Eight-two percent are “very” or “somewhat” likely to use the toll-free phone number, down one point from 2010. The toll-free number and the web site are the two most popular IRS service channels according to the survey (see page 8).

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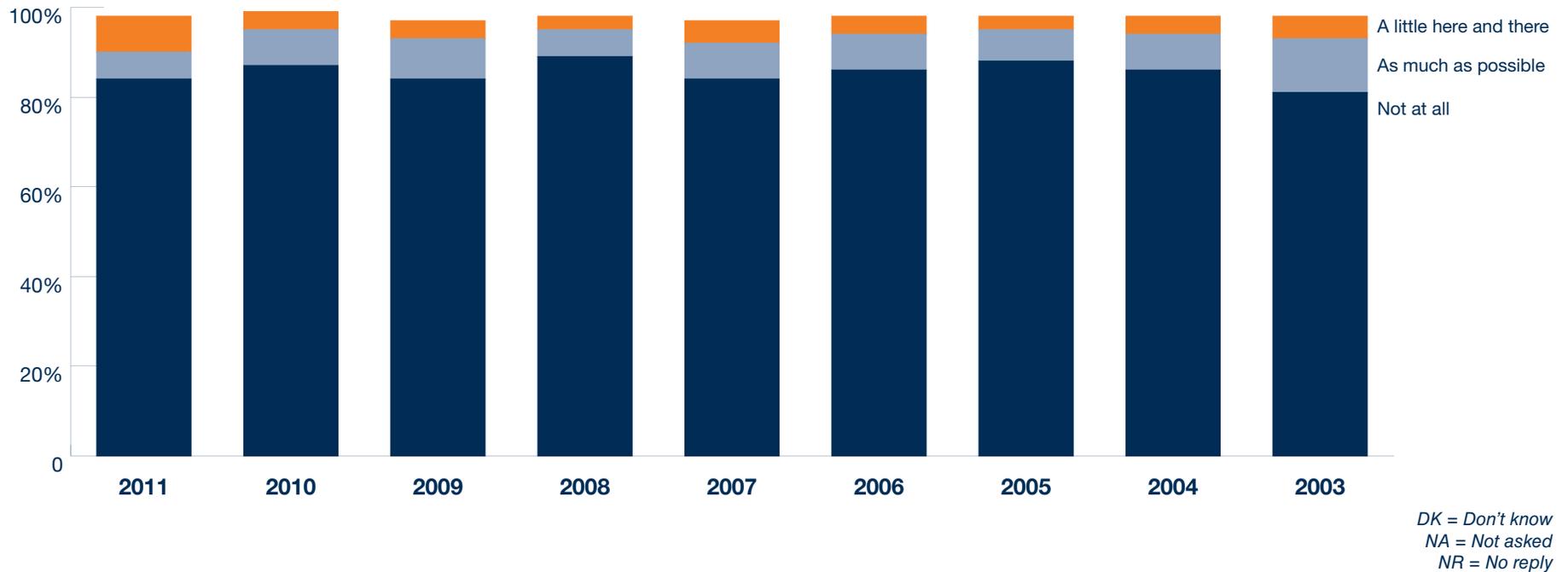
<sup>1</sup> The margin of error for the full sample is +/- 3 percent; changes from last year that fall within this range may not be statistically significant.

## IRS Oversight Board 2011 Taxpayer Attitude Survey

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

	2011	2010	2009	2008	2007	2006	2005	2004	2003
A little here and there	6	8	9	6	8	8	7	8	12
As much as possible	8	4	4	3	5	4	3	4	5
Not at all	84	87	84	89	84	86	88	86	81
DK/NA/NR	3	2	3	3	3	1	2	2	3

### 2011 Results

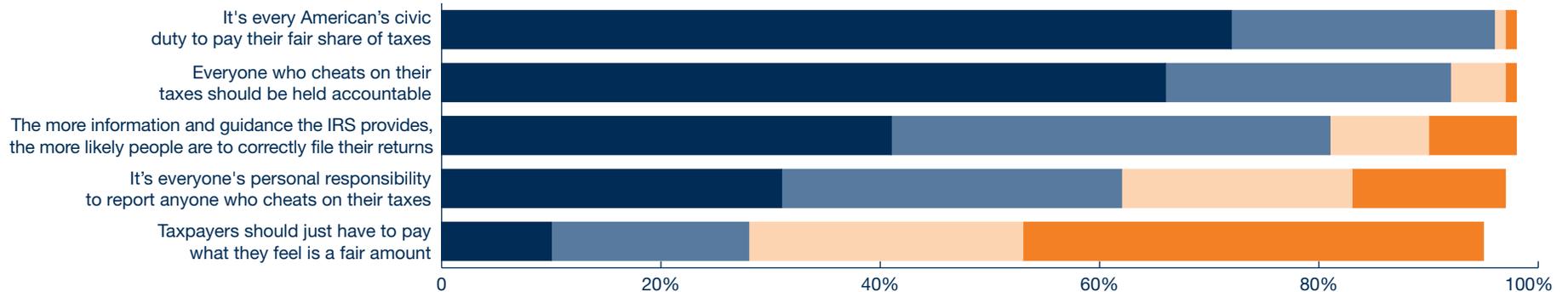


# IRS Oversight Board 2011 Taxpayer Attitude Survey

2. For each statement, do you completely agree, mostly agree, mostly disagree, or completely disagree? (in percentage)

	Completely agree								Mostly agree								Mostly disagree								Completely disagree								DK/NA/NR							
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
It is every American's civic duty to pay their fair share of taxes	72	69	70	72	71	73	72	73	24	28	25	22	24	21	24	21	1	2	1	2	2	3	3	4	1	1	2	2	3	2	1	1	1	0	2	1	3	1	2	2
Everyone who cheats on their taxes should be held accountable	66	69	63	67	61	66	63	62	26	27	29	26	28	25	30	29	5	3	5	5	5	5	4	5	1	2	1	2	3	2	2	3	2	2	1	1	2	1	1	1
It is everyone's personal responsibility to report anyone who cheats on their taxes	31	30	28	31	31	30	30	24	31	32	30	29	29	28	32	29	21	21	23	20	16	22	19	22	14	14	16	17	18	16	16	20	3	4	4	3	5	4	3	6
Taxpayers should just have to pay what they feel is a fair amount	10	10	11	12	17	15	13	13	18	17	15	18	17	21	18	17	25	28	31	24	21	23	28	29	42	42	41	43	40	40	40	38	4	3	2	3	4	2	2	3
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	41	45	48	48	42	45	46	45	40	40	39	37	40	38	40	39	9	8	7	9	8	9	8	8	8	7	4	4	7	6	4	4	2	1	2	2	3	2	2	5

## 2011 Results

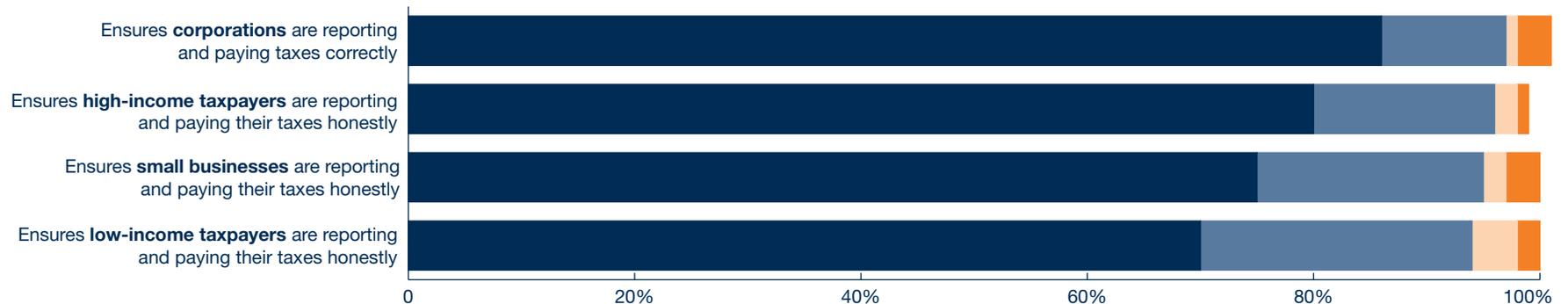


# IRS Oversight Board 2011 Taxpayer Attitude Survey

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? (in percentage)

	Very important								Somewhat important								Not very important								Not at all important								DK/NA/NR							
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
Ensures low-income taxpayers are reporting and paying their taxes honestly	70	69	70	70	64	61	66	61	24	24	25	21	24	28	26	28	4	5	3	6	4	5	6	6	2	2	2	3	5	4	2	2	1	1	1	1	2	2	1	3
Ensures small businesses are reporting and paying their taxes honestly	75	73	76	75	68	68	73	70	20	22	22	20	24	25	22	22	2	3	1	4	3	3	2	3	3	1	1	0	3	2	1	1	0	1	0	1	1	2	1	4
Ensures high-income taxpayers are reporting and paying their taxes honestly	80	78	83	82	79	76	81	79	16	17	15	14	14	18	16	15	2	2	1	2	2	2	1	2	1	2	1	1	3	2	1	1	0	1	1	1	2	2	2	3
Ensures corporations are reporting and paying taxes correctly	86	85	87	86	80	80	87	85	11	13	11	12	12	14	10	10	1	1	0	1	2	2	2	1	3	1	1	1	4	3	1	1	0	1	1	0	2	2	1	2

## 2011 Results

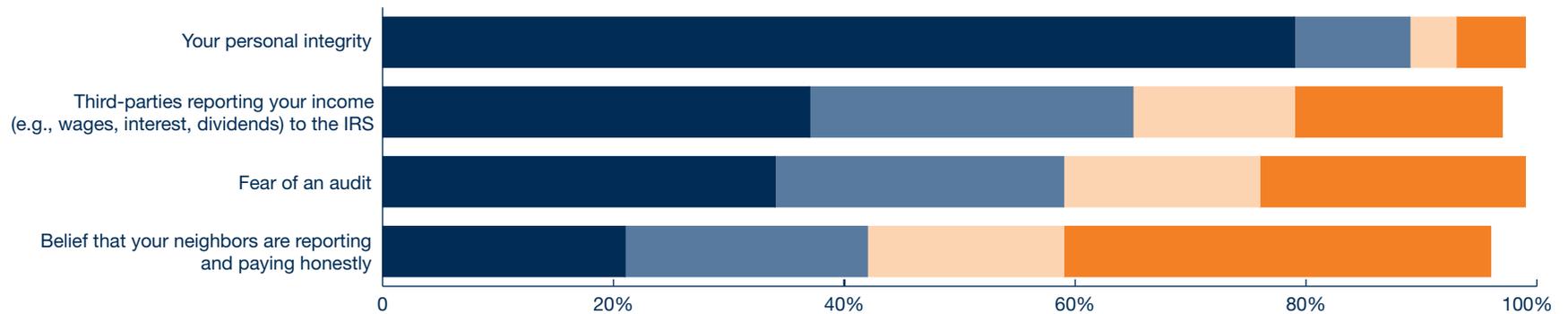


# IRS Oversight Board 2011 Taxpayer Attitude Survey

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? (in percentage)

	Great deal of influence								Somewhat of an influence								Very little influence								Not at all an influence								DK/NA/NR							
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
Fear of an audit	34	35	39	36	31	35	36	35	25	29	24	23	23	26	26	25	17	16	15	16	13	14	16	16	23	19	21	22	27	21	19	20	2	2	2	3	6	4	3	5
Belief that your neighbors are reporting and paying honestly	21	21	17	23	22	20	21	20	21	23	25	21	18	23	21	22	17	20	18	16	16	16	19	20	37	31	36	36	37	36	33	32	5	5	4	4	7	5	6	6
Third parties reporting (e.g., wages, interest, dividends) to the IRS	37	39	38	40	37	40	41	37	28	27	28	23	24	27	27	32	14	13	12	12	12	12	11	10	18	18	19	20	21	17	17	15	4	3	3	4	6	3	4	6
Your personal integrity	79	80	81	81	72	76	82	79	10	12	11	9	15	15	13	12	4	3	4	3	5	4	3	3	6	3	3	5	6	3	1	2	1	2	1	1	2	3	1	3

## 2011 Results



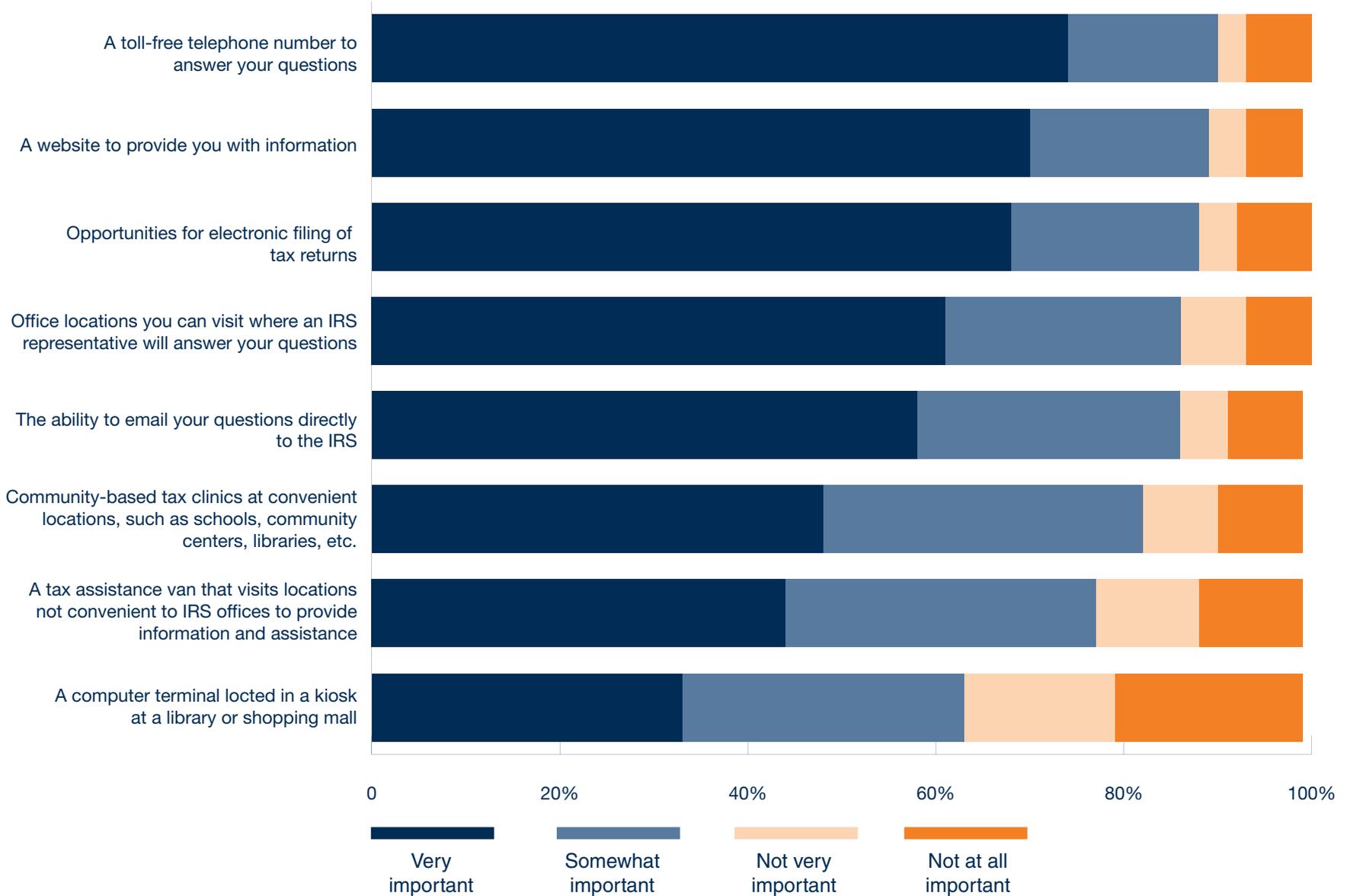
## IRS Oversight Board 2011 Taxpayer Attitude Survey

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? (in percentage)

	Very important								Somewhat important								Not very important								Not at all important								DK/NA/NR							
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
A toll-free telephone number to answer your questions	74	76	70	78	69	74	78	77	16	16	19	16	19	17	14	15	3	4	4	3	4	3	3	3	7	5	6	4	8	4	4	4	0	0	0	0	1	1	-	2
Office locations you can visit where an IRS representative will answer your questions	61	65	59	64	60	60	66	63	25	21	28	22	24	26	24	27	7	7	6	7	6	6	5	5	7	7	7	6	8	6	5	4	0	0	0	0	1	1	-	2
A website to provide you with information	70	70	65	69	63	63	65	61	19	18	21	19	21	24	21	24	4	4	5	4	4	5	5	5	6	7	8	7	11	7	8	8	1	1	1	1	1	1	1	3
The ability to e-mail your questions directly to the IRS	58	59	55	57	55	59	57	53	28	26	27	27	26	25	24	26	5	7	8	7	6	7	7	8	8	7	9	8	11	9	10	9	1	1	1	1	2	1	1	4
Opportunities for electronic filing of tax returns	68	69	66	65	59	61	63	59	20	19	20	23	24	25	25	24	4	5	5	6	7	5	4	8	8	7	8	5	8	7	6	6	1	0	1	1	2	1	1	3
A computer terminal located in a kiosk at a library or shopping mall	33	31	37	33	34	36	35	35	30	31	29	30	29	32	32	31	16	17	16	21	15	14	16	18	20	19	18	15	20	16	15	13	1	0	1	1	2	1	1	3
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	44	45	40	49	46	43	45	42	33	34	34	32	32	35	36	35	11	10	13	10	9	10	10	11	11	10	12	9	11	10	7	9	1	1	0	0	1	2	1	3
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	48	49	46	55	51	51	54	51	34	34	34	28	31	32	33	31	8	9	9	8	6	8	6	9	9	8	10	8	11	8	6	6	1	0	1	1	1	2	1	3

2011 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 2011 Taxpayer Attitude Survey

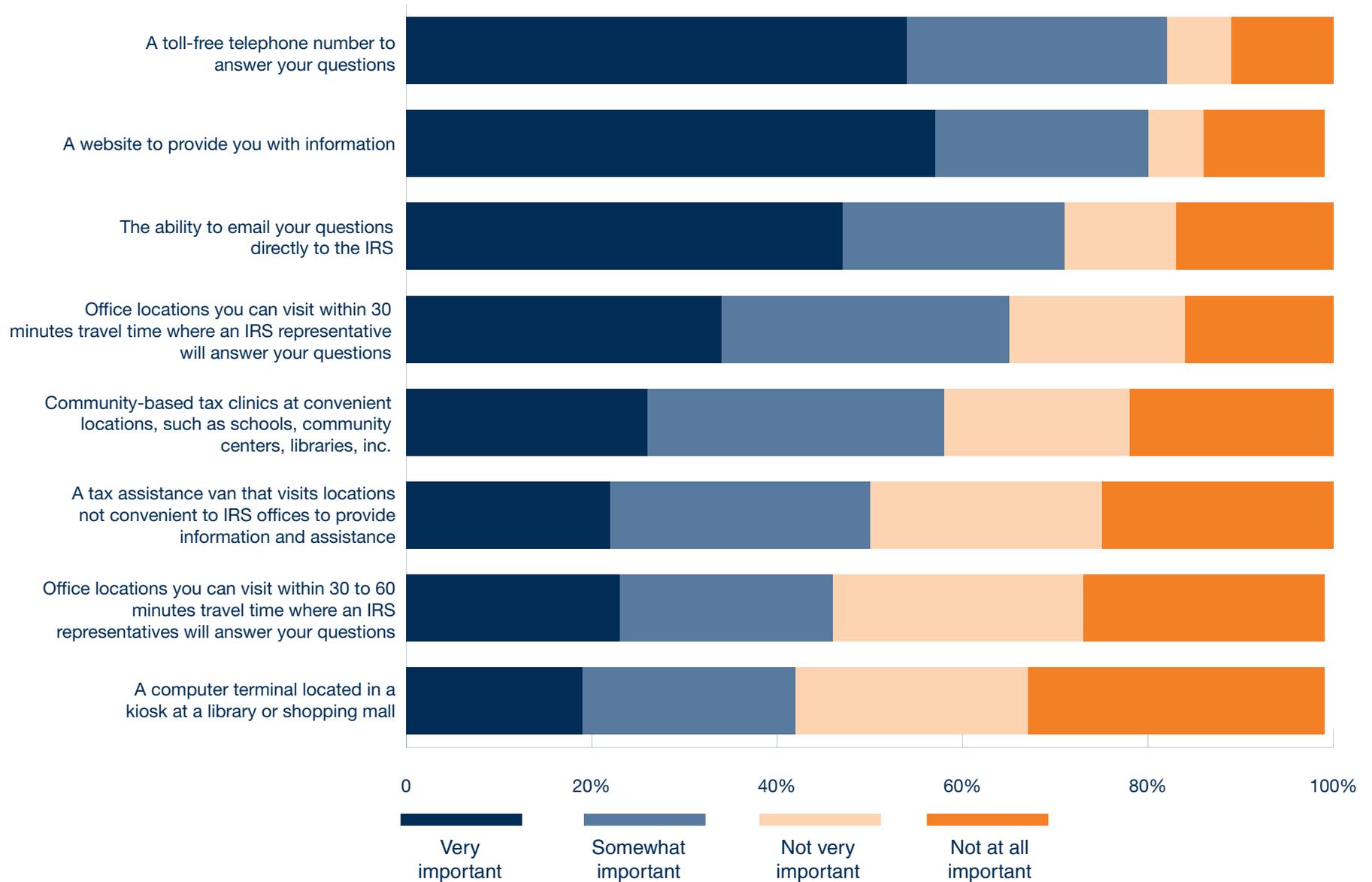
6. How likely would you be to use each of the following services for help with a tax issue? Would you be very likely, somewhat likely, not very likely, or not at all likely? (in percentage)

	Very likely								Somewhat likely								Not very likely								Not at all likely								DK/NA/NR							
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
A toll-free telephone number to answer your questions	54	57	49	57	55	58	61	57	28	26	30	26	24	24	24	25	7	8	10	8	7	9	6	7	11	8	12	9	13	8	9	9	0	0	0	0	-	1	-	2
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	34	38	35	41	38	36	40	39	31	26	28	27	26	32	26	29	19	20	19	19	16	17	19	17	16	16	18	14	19	14	15	14	0	0	1	0	1	1	-	2
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	23	22	20	26	24	25	28	26	23	27	27	25	23	26	23	23	27	27	29	27	23	22	27	28	26	24	24	22	29	25	22	22	1	0	0	1	1	1	-	2
A website to provide you with information	57	54	52	57	49	51	52	49	23	22	25	22	24	27	24	23	6	8	10	9	6	8	10	10	13	15	12	11	19	13	14	15	1	1	1	1	1	1	-	4
The ability to e-mail your questions directly to the IRS	47	43	41	44	41	44	46	43	24	28	28	26	27	27	24	24	12	13	14	14	11	11	12	14	17	16	17	15	21	17	17	17	0	1	0	1	5	1	1	3
A computer terminal located in a kiosk at a library or shopping mall	19	20	18	19	19	23	19	19	23	23	19	20	23	23	27	23	25	25	29	31	21	23	24	28	32	32	34	29	36	30	30	28	1	0	0	1	0	1	1	2
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	22	21	21	24	26	24	25	23	28	29	27	28	28	32	32	28	25	23	24	27	17	19	21	24	25	26	29	21	28	23	21	22	1	1	1	1	1	2	1	3
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	26	28	27	31	32	31	35	30	32	31	28	30	27	31	29	30	20	21	23	22	16	19	19	19	22	20	22	17	23	19	16	19	0	0	1	0	1	1	1	2

# IRS Oversight Board 2011 Taxpayer Attitude Survey

## 2011 Results

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



## IRS Oversight Board 2011 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? *(in percentage)*

	2011	2010	2009	2008	2007	2006	2005	2004
None	-	-	-	-	1	-	2	2
One minute or less	4	5	4	5	13	7	4	3
2 to 5 minutes	41	41	42	41	41	40	47	43
6 to 10 minutes	25	27	28	25	24	22	25	23
11 to 30 minutes	27	24	24	24	19	25	20	27
31 to 60 minutes	2	2	1	2	0	3	2	2
<b>Values in minutes</b>								
Mean <i>Excluding none</i>	12	11	11	10	9	10	10	11
Median <i>Excluding none</i>	8	9	8	8	5	8	5	8

## IRS Oversight Board 2011 Taxpayer Attitude Survey

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? *(in percentage)*

Prefer to schedule an appointment	60	65	63	58	52	59	62	62
Prefer to walk in	38	33	35	40	47	39	36	35
DK/NA/NR	2	2	2	2	1	1	2	3

- 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? *(in percentage)*

	2011	2010	2009	2008	2007	2006	2005	2004
None	-	-	-	-	-	-	3	2
5 minutes or less	5	6	7	7	10	8	7	5
6 to 10 minutes	9	12	9	11	14	9	16	12
11 to 15 minutes	20	12	25	20	20	18	21	15
16 to 30 minutes	46	55	37	38	33	46	44	45
31 to 60 minutes	16	9	16	18	13	8	9	17

### Values in minutes

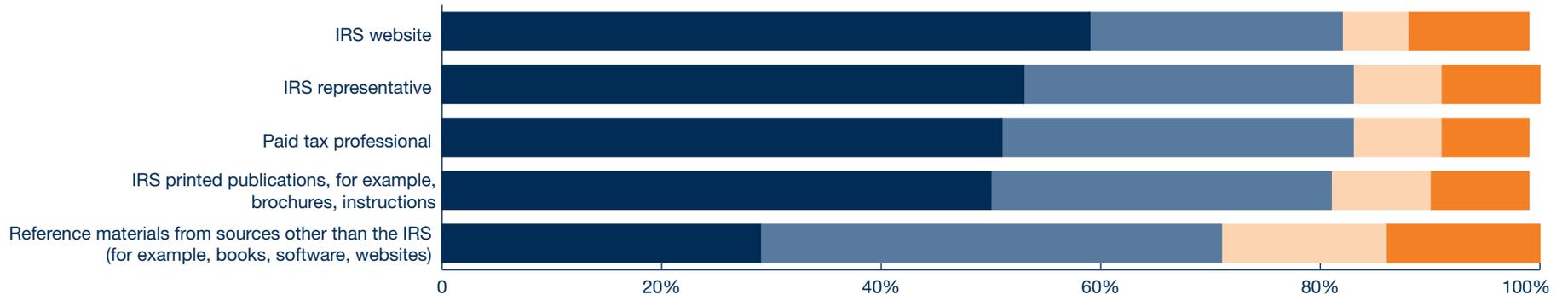
Mean <i>Excluding none</i>	30	37	31	31	32	35	24	33
Median <i>Excluding none</i>	25	21	19	20	16	21	17	26

## IRS Oversight Board 2011 Taxpayer Attitude Survey

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? (in percentage)

	Very valuable					Somewhat valuable					Not very valuable					Not at all valuable					DK/NA/NR																			
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
IRS representative	53	56	51	52	47	48	50	49	30	30	32	31	31	34	34	33	8	7	7	9	7	7	7	7	9	6	10	7	12	9	8	8	1	1	1	1	2	2	1	3
IRS printed publications, for example, brochures, instructions	50	51	47	51	46	50	54	52	31	32	33	35	35	34	32	30	9	9	11	7	7	6	7	8	9	8	9	7	11	8	7	7	1	1	1	0	1	1	-	3
IRS website	59	60	56	57	52	52	55	50	23	23	25	25	26	29	26	27	6	6	7	8	7	6	6	7	11	8	11	9	14	11	13	12	1	2	1	1	1	2	1	5
Paid tax professional	51	59	53	55	49	52	54	50	32	28	32	29	32	33	29	31	8	8	7	9	7	6	8	8	8	4	8	5	10	7	7	7	1	1	1	1	1	2	2	4
Family or friends	28	32	27	31	32	30	31	30	36	31	35	32	32	32	32	33	17	19	19	22	17	19	19	18	18	16	18	14	18	17	18	16	1	1	1	1	1	2	1	3
Reference material from sources other than IRS, for example, books, software, private sector websites	29	30	27	28	30	31	31	28	42	38	39	40	39	42	41	40	15	18	17	17	11	11	13	17	14	14	17	13	19	14	14	11	0	0	0	1	2	2	1	3

### 2011 Results

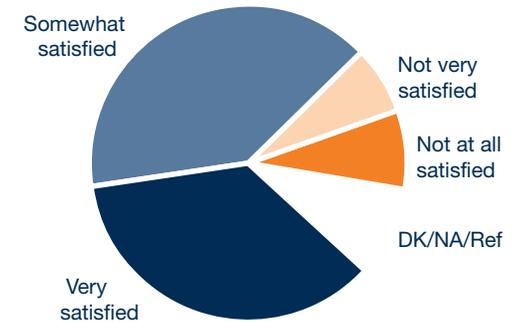


## IRS Oversight Board 2011 Taxpayer Attitude Survey

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? (in percentage)

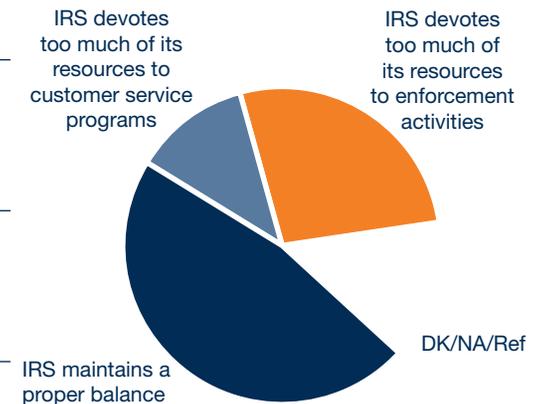
	11	10	09	08	07	06	05	04
Very satisfied	36	38	35	37	36	37	39	38
Somewhat satisfied	40	39	42	39	42	42	39	41
Not very satisfied	7	9	6	9	7	7	8	6
Not at all satisfied	8	6	6	6	8	7	5	5
DK/NA/NR	9	9	10	9	8	8	8	10

2011 Results



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

	11	10	09	08	07	06
IRS maintains a proper balance between its enforcement activities and its customer service programs	47	46	47	44	46	45
IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities	12	9	10	8	14	13
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	27	32	30	32	25	30
DK/NA/NR	14	14	13	16	15	12

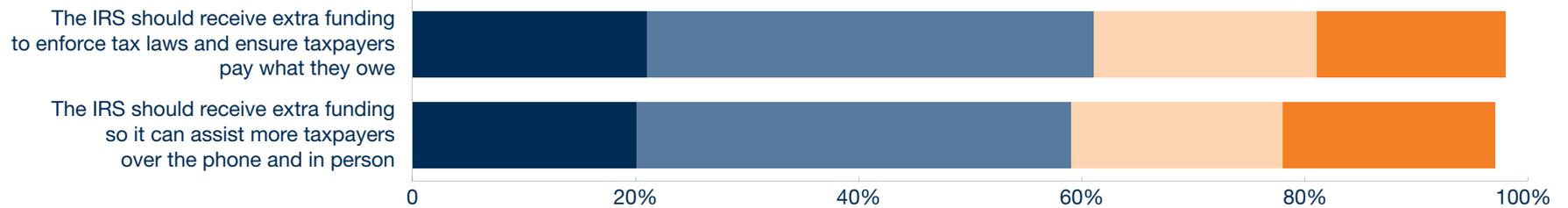


# IRS Oversight Board 2011 Taxpayer Attitude Survey

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? (in percentage)

	Completely agree				Mostly agree				Mostly disagree				Completely disagree				DK/NA/NR																							
	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04	11	10	09	08	07	06	05	04
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	21	21	18	21	24	24	20	22	40	37	41	39	40	39	43	40	20	20	20	20	17	19	19	19	17	20	18	18	15	15	15	15	2	3	2	3	4	3	3	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	20	22	21	22	21	24	22	22	39	39	36	39	42	42	44	42	19	18	25	20	18	16	16	18	19	18	16	17	16	15	15	13	3	3	2	3	3	4	2	5

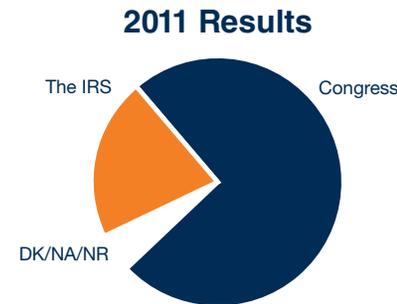
## 2011 Results



## IRS Oversight Board 2011 Taxpayer Attitude Survey

12. Federal tax laws specify which sources of income are subject to taxation and the tax rates to be applied, along with the allowable tax deductions, exemptions, and credits. Which of the following governmental entities do you think is most responsible for writing federal tax laws? *(in percentage)*

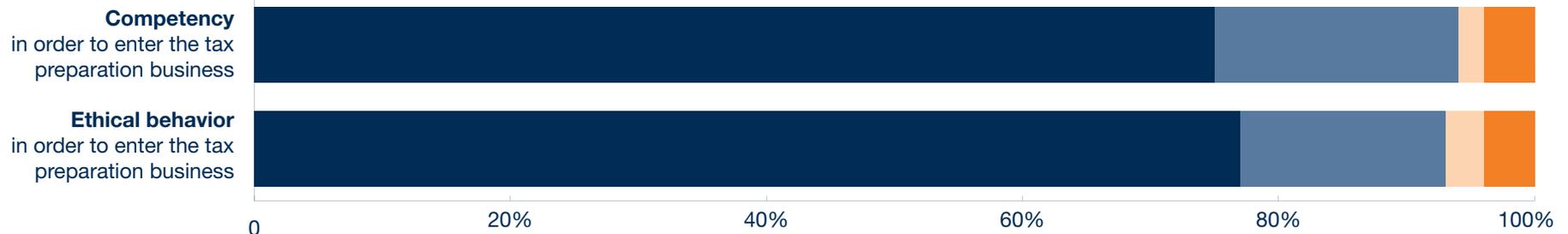
	2011	2010
The IRS	21	25
Congress	74	69
DK/NA/NR	5	6



13. In January 2010, the IRS announced its plans that would require all paid preparers of federal tax returns to meet certain registration, testing and continuing professional education requirements. 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... *(in percentage)*

	Very important					Somewhat important					Not very important					Not at all important					DK/NA/NR				
	11	10	09	08	07	11	10	09	08	07	11	10	09	08	07	11	10	09	08	07	11	10	09	08	07
Competency in order to enter the tax preparation business	75	75	73	73	62	19	19	20	21	25	2	4	4	3	4	4	2	2	2	6	1	1	1	1	2
Ethical behavior in order to enter the tax preparation business	77	79	78	76	63	16	15	17	19	23	3	4	2	2	5	4	2	2	2	7	1	1	1	1	2

### 2011 Results



## Information and Methodology

Since 2002, the IRS Oversight Board has conducted an annual survey to gain deeper understanding of taxpayers' attitudes. The 2002 survey asked only a few questions focused primarily on compliance attitudes. Since then, the survey has been expanded from time to time with the addition of questions designed to gather further insights into taxpayer views concerning customer service, funding priorities, IRS performance, and other tax administration matters. To facilitate longitudinal analysis of changes in taxpayer attitudes over time, the Board generally retains the exact wording of its questions in each subsequent year of the survey.

This document shows the results of the 2011 survey, and compares these to earlier results where identical questions and methodology were used. Results from earlier surveys can be found in older editions of the Board's reports at [www.irsoversightboard.treas.gov](http://www.irsoversightboard.treas.gov).

### 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 three GfK sites: Twin Falls and Rexburg, Idaho and Cebu, Philippines. The three sites have a full-time capacity of 300 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.

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 12-14, 2011. The margin of error on weighted data is +/- 3% for the full sample.

## **IRS Oversight Board**



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