

IRS Oversight Board
2008 Taxpayer Attitude Survey

February 2009

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 2008 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 & 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 22-24, 2008. A total of 1,005 interviews were completed; 525 with female and 480 with male adults.

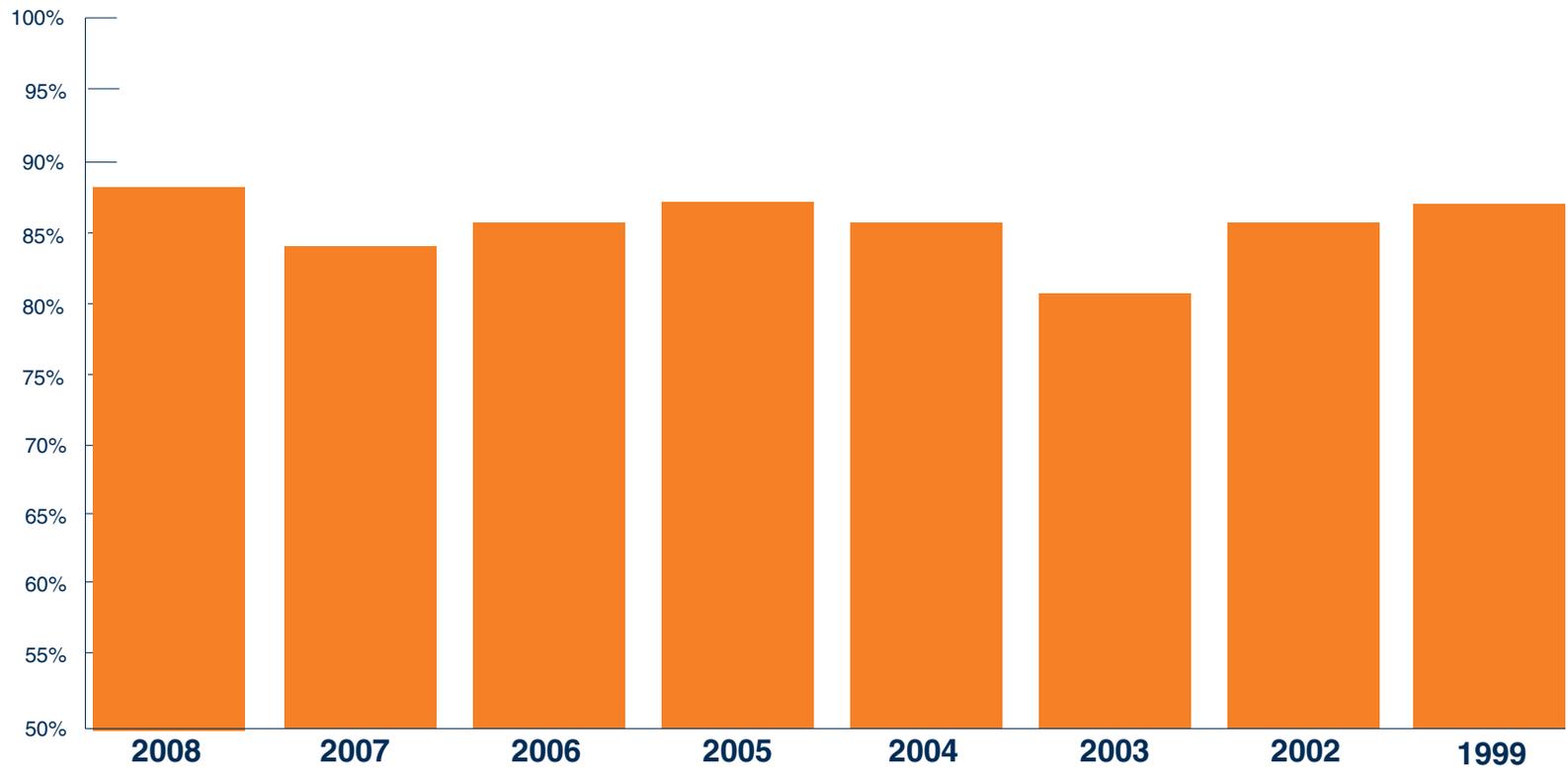
The margin of error on weighted data is +/- 3% for the full sample.

IRS Oversight Board 2008 Taxpayer Attitude Survey

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

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 1999 |
|-------------------------|------|------|------|------|------|------|------|------|
| A little here and there | 6 | 8 | 8 | 7 | 8 | 12 | 10 | 8 |
| As much as possible | 3 | 5 | 4 | 3 | 4 | 5 | 3 | 3 |
| Not at all | 89 | 84 | 86 | 88 | 86 | 81 | 86 | 87 |
| NK/NA/NR | 3 | 3 | 1 | 2 | 2 | 3 | 1 | 2 |

Not at all:

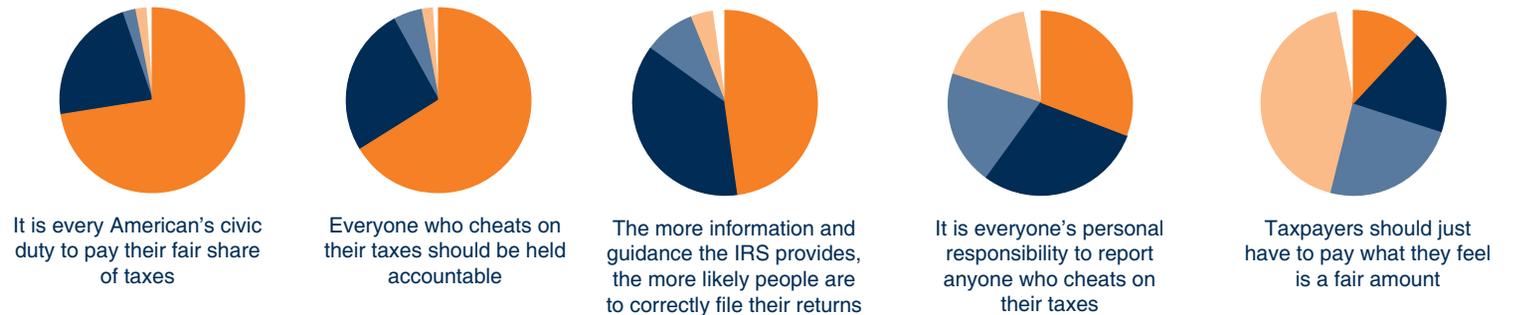


DK = Don't know
 NA = Not asked
 NR = No reply

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 (%) | | | | | | | |
|--|----------------------|----|----|----|----|----|----|----|------------------|----|----|----|----|----|----|----|---------------------|----|----|----|----|----|----|----|-------------------------|----|----|----|----|----|----|----|--------------|----|----|----|----|----|----|----|
| | 08 | 07 | 06 | 05 | 04 | 03 | 02 | 99 | 08 | 07 | 06 | 05 | 04 | 03 | 02 | 99 | 08 | 07 | 06 | 05 | 04 | 03 | 02 | 99 | 08 | 07 | 06 | 05 | 04 | 03 | 02 | 99 | 08 | 07 | 06 | 05 | 04 | 03 | 02 | 99 |
| It is every American's civic duty to pay their fair share of taxes | 72 | 71 | 73 | 72 | 73 | 68 | 72 | 81 | 22 | 24 | 21 | 24 | 21 | 27 | 23 | 14 | 2 | 2 | 3 | 3 | 4 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 3 | 1 | 2 | 2 | 3 | 1 | 2 |
| Everyone who cheats on their taxes should be held accountable | 67 | 61 | 66 | 63 | 62 | 60 | 65 | 64 | 26 | 28 | 25 | 30 | 29 | 28 | 25 | 25 | 5 | 5 | 5 | 4 | 5 | 8 | 6 | 7 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | 1 |
| It is everyone's personal responsibility to report anyone who cheats on their taxes | 31 | 31 | 30 | 30 | 24 | 19 | 21 | 18 | 29 | 29 | 28 | 32 | 29 | 29 | 25 | 30 | 20 | 16 | 22 | 19 | 22 | 25 | 24 | 25 | 17 | 18 | 16 | 16 | 20 | 24 | 26 | 24 | 3 | 5 | 4 | 3 | 6 | 3 | 4 | 3 |
| Taxpayers should just have to pay what they feel is a fair amount | 12 | 17 | 15 | 13 | 13 | 12 | 15 | 11 | 18 | 17 | 21 | 18 | 17 | 18 | 14 | 15 | 24 | 21 | 23 | 28 | 29 | 24 | 23 | 26 | 43 | 40 | 40 | 40 | 38 | 44 | 45 | 47 | 3 | 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 | 48 | 42 | 45 | 46 | 45 | 44 | * | * | 37 | 40 | 38 | 40 | 39 | 38 | * | * | 9 | 8 | 9 | 8 | 8 | 12 | * | * | 4 | 7 | 6 | 4 | 4 | 5 | * | * | 2 | 3 | 2 | 2 | 5 | 2 | * | * |

2008 Results



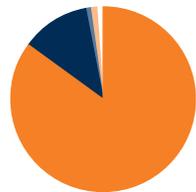
*Question not included in survey that year.

IRS Oversight Board 2008 Taxpayer Attitude Survey

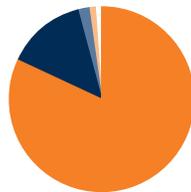
3. How important is it to you, as a taxpayer, that the IRS does each of the following to ensure that all taxpayers honestly pay what they owe? Would you say it is very important, somewhat important, not very important, or not at all important?

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

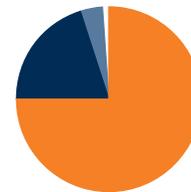
2008 Results



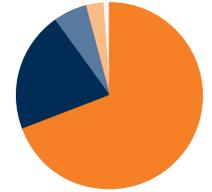
Ensures corporations are reporting and paying taxes correctly



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



Ensures small businesses are reporting and paying their taxes honestly

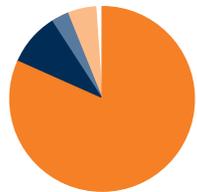


Ensures low-income taxpayers are reporting and paying their taxes honestly

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 (%) | | | | | | | |
|---|-----------------------------|----|----|----|----|----|----|----|------------------------------|----|----|----|----|----|----|----|---------------------------|----|----|----|----|----|----|----|-----------------------------|----|----|----|----|----|----|---|--------------|----|----|----|----|----|----|--|
| | 08 | 07 | 06 | 05 | 04 | 03 | 02 | | 08 | 07 | 06 | 05 | 04 | 03 | 02 | | 08 | 07 | 06 | 05 | 04 | 03 | 02 | | 08 | 07 | 06 | 05 | 04 | 03 | 02 | | 08 | 07 | 06 | 05 | 04 | 03 | 02 | |
| Fear of an audit | 36 | 31 | 35 | 36 | 35 | 37 | 29 | 23 | 23 | 26 | 26 | 25 | 22 | 25 | 16 | 13 | 14 | 16 | 16 | 14 | 13 | 22 | 27 | 21 | 19 | 20 | 23 | 30 | 3 | 6 | 4 | 3 | 5 | 4 | 4 | | | | | |
| Belief that your neighbors are reporting and paying honestly | 23 | 22 | 20 | 21 | 20 | 18 | 20 | 21 | 18 | 23 | 21 | 22 | 20 | 18 | 16 | 16 | 16 | 19 | 20 | 18 | 15 | 36 | 37 | 36 | 33 | 32 | 40 | 40 | 4 | 7 | 5 | 6 | 6 | 4 | 7 | | | | | |
| Third parties reporting your income (e.g., wages, interest, dividends) to the IRS | 40 | 37 | 40 | 41 | 37 | 37 | 33 | 23 | 24 | 27 | 27 | 32 | 27 | 27 | 12 | 12 | 12 | 11 | 10 | 11 | 11 | 20 | 21 | 17 | 17 | 15 | 21 | 22 | 4 | 6 | 3 | 4 | 6 | 4 | 7 | | | | | |
| Your personal integrity | 81 | 72 | 76 | 82 | 79 | 73 | 74 | 9 | 15 | 15 | 13 | 12 | 15 | 14 | 3 | 5 | 4 | 3 | 3 | 5 | 4 | 5 | 6 | 3 | 1 | 2 | 5 | 4 | 1 | 2 | 3 | 1 | 3 | 2 | 4 | | | | | |

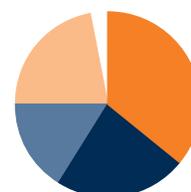
2008 Results



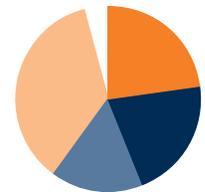
Your personal integrity



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

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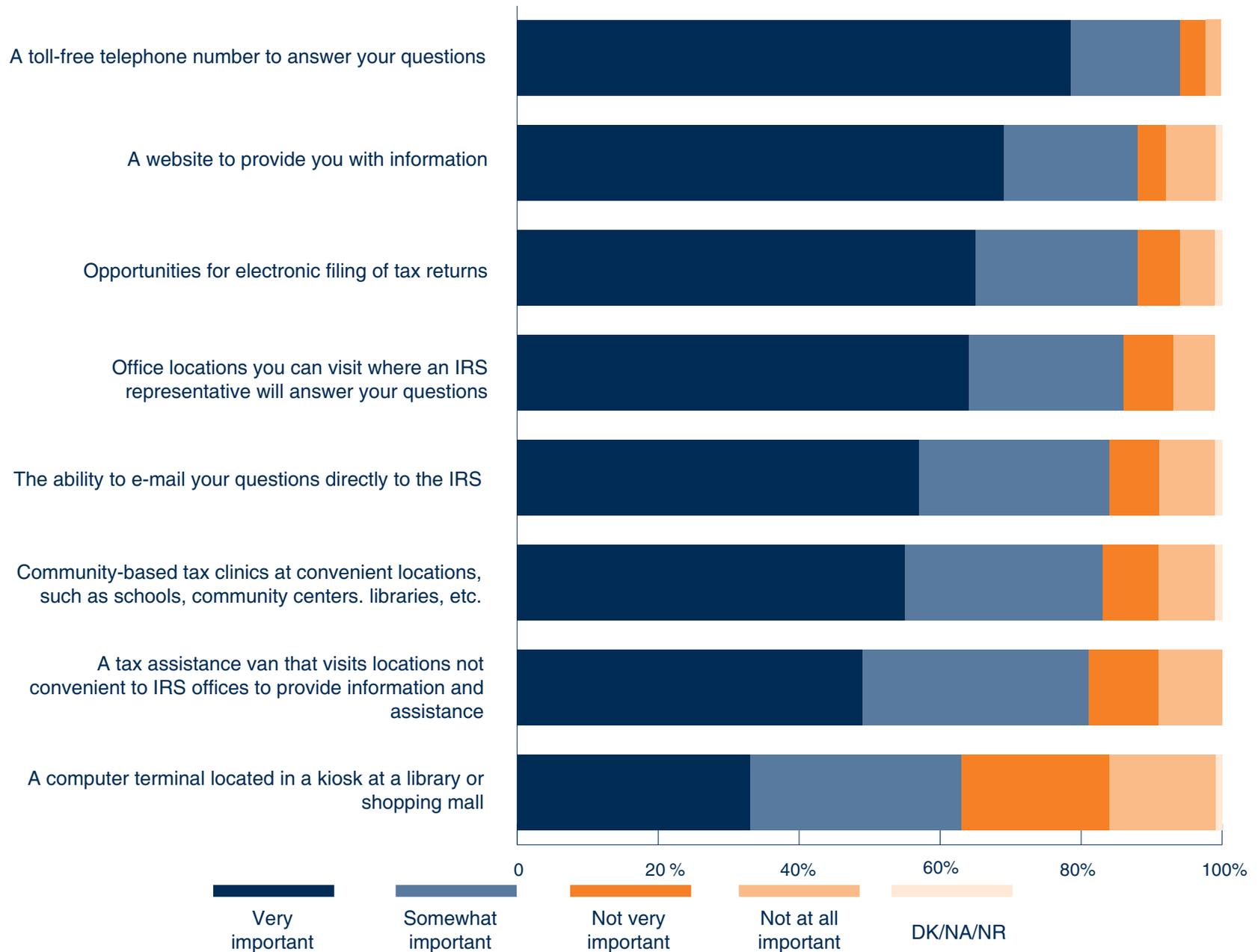
5. How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers? Would you say it is very important, somewhat important, not very important, or not at all important?

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

*Question not included in survey that year.

2008 Results

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



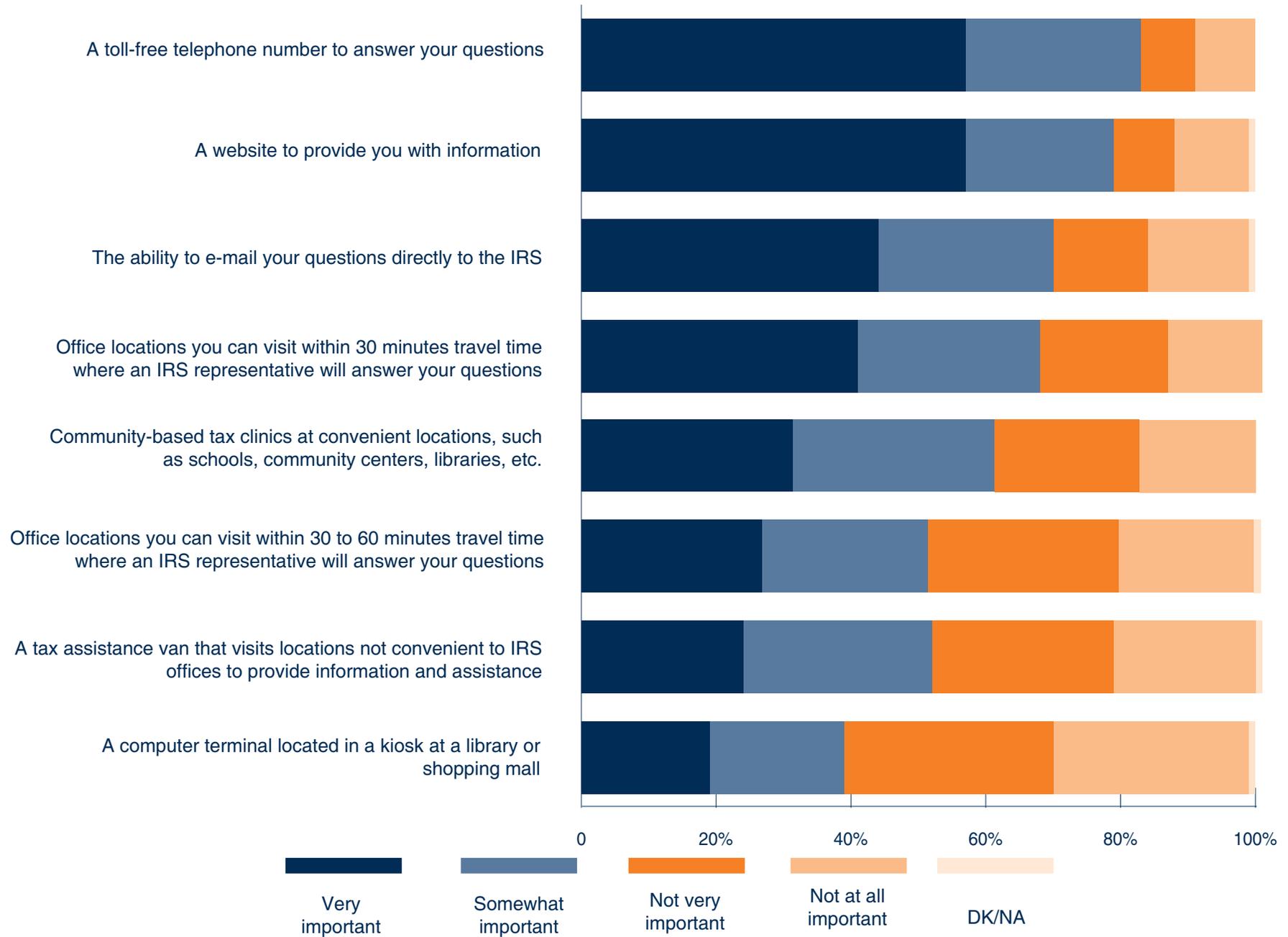
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6. How likely would you be to use each of the following services for help with a tax issue? Would you be very likely, somewhat likely, not very likely, or not at all likely?

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

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



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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?

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

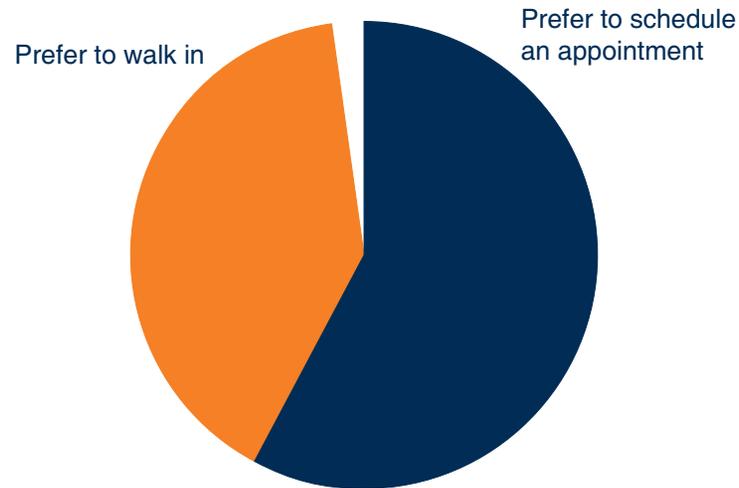
Values in minutes

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

| | 2008 (%) | 2007 (%) | 2006 (%) | 2005 (%) | 2004 (%) | 2003 (%) |
|-----------------------------------|----------|----------|----------|----------|----------|----------|
| Prefer to schedule an appointment | 58 | 52 | 59 | 62 | 62 | 59 |
| Prefer to walk in | 40 | 47 | 39 | 36 | 35 | 39 |
| DK/NA/NR | 2 | 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 center without an appointment?

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

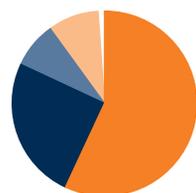
Values in minutes

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

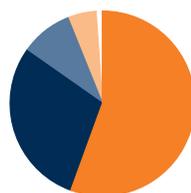
9. How valuable would you say each of these sources is for getting tax advice or information? Would you say it is very valuable, somewhat valuable, not very valuable, or not at all valuable?

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

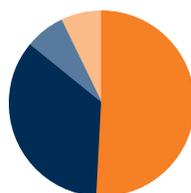
2008 Results



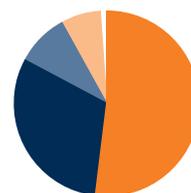
IRS website



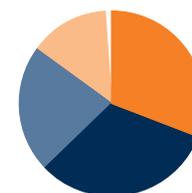
Paid tax professional



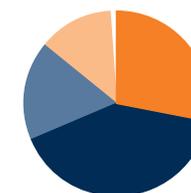
IRS printed publications, for example, brochures, instructions



IRS representative



Family or friends

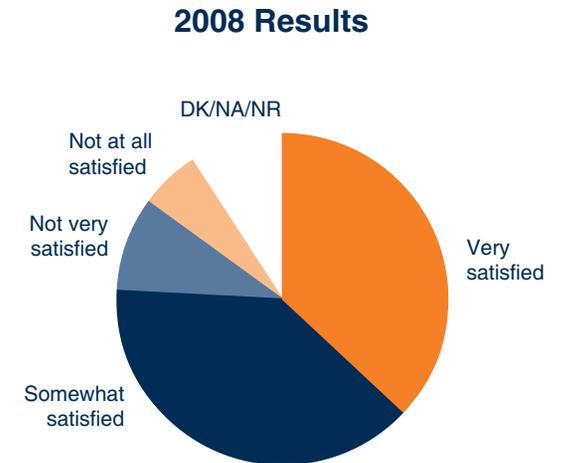


Reference material from sources other than IRS, for example, books, software, private sector websites

IRS Oversight Board 2008 Taxpayer Attitude Survey

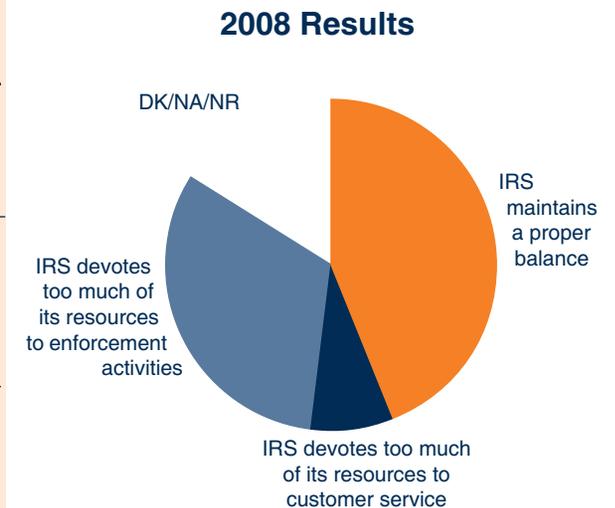
10. Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS? Would you say very satisfied, somewhat satisfied, not very satisfied,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

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

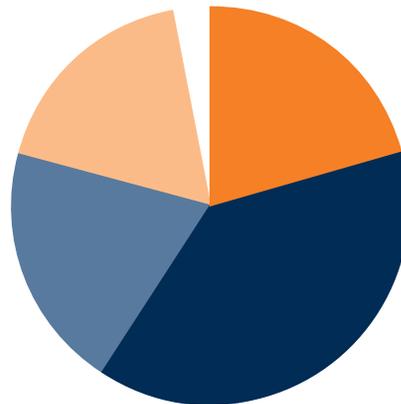
| | 08 (%) | 07 (%) | 06 (%) |
|---|--------|--------|--------|
| IRS maintains a proper balance between its enforcement activities and its customer service programs | 44 | 46 | 45 |
| IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities | 8 | 14 | 13 |
| IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs | 32 | 25 | 30 |
| DK/NA/NR | 16 | 15 | 12 |



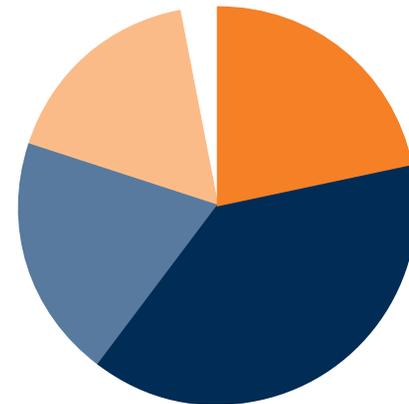
11. I'm going to read you some statements about the funding the IRS receives. For each one, please tell me whether you completely agree, mostly agree, mostly disagree, or completely disagree.

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

2008 Results



The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe



The IRS should receive extra funding so it can assist more taxpayers over the phone and in person

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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 (%) | |
|---|---|----|------------------------|----|------------------------|----|--------------------------|----|--------------|----|
| | 08 | 07 | 08 | 07 | 08 | 07 | 08 | 07 | 08 | 07 |
| | Competency in order to enter the tax preparation business | 73 | 62 | 21 | 25 | 3 | 4 | 2 | 6 | 1 |
| Ethical behavior in order to enter the tax preparation business | 76 | 63 | 19 | 23 | 2 | 5 | 2 | 7 | 1 | 2 |

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 (%) | |
|---|---|----|------------------------------|----|---------------------------|----|-----------------------------|----|--------------|----|
| | 08 | 07 | 08 | 07 | 08 | 07 | 08 | 07 | 08 | 07 |
| | The preparer is subject to regulations or licensing by a government entity, either federal or state | 56 | 48 | 29 | 33 | 7 | 7 | 4 | 8 | 3 |
| The preparer is subject to regulation or licensing by an industry association | 42 | 34 | 40 | 40 | 10 | 11 | 5 | 11 | 3 | 3 |

IRS Oversight Board

Contact Information

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