

A hand is shown typing on a black keyboard. The entire image is overlaid with a red grid pattern. The background is a warm, reddish-orange color with some bokeh light effects.

IRS Oversight Board

2012 Taxpayer Attitude Survey

FEBRUARY 2013

The 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 Treasury and the Commissioner of Internal Revenue are also members of the Board.

IRS Oversight Board

2012 Taxpayer Attitude Survey

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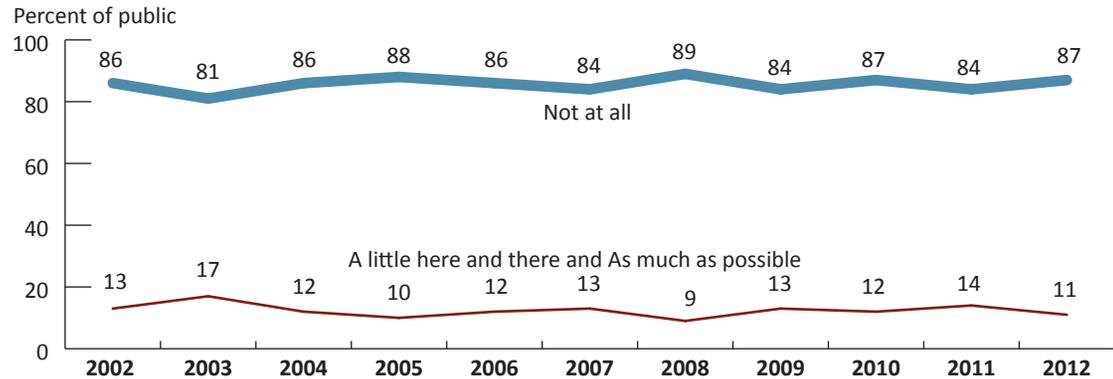
Highlights from the IRS Oversight Board 2012 Taxpayer Attitude Survey

- **95% indicated that personal integrity has the greatest influence on whether they honestly report and pay their taxes, but the influence of IRS audits and third-party information reporting appears to be growing.**
Personal integrity continues to be the main factor that taxpayers (*i.e.*, the general public) say influences whether they honestly report and pay their taxes, with 95 percent in the 2012 survey indicating personal integrity as having “a great deal” or “somewhat” of an influence. Meanwhile, 63 percent of taxpayers also reported they were influenced by fear of an audit, and 70 percent by third-party information reporting—both of which also show indications that their degree of influence may be growing in recent years (*see Figure 5, page 6*).
- **93% said it is important that return preparers meet competency standards.**
A large and growing share of taxpayers in the 2012 survey said it was “very” or “somewhat” important that tax return preparers be required to meet standards of competency to enter the tax preparation business, including a growing share who says it is “very important” (*see Figure 13, page 10*).
- **87% said it was “not at all acceptable” to cheat on your income taxes.**
The percent of taxpayers that expressed some tolerance for tax cheating (whether “a little here and there” or “as much as possible”) dropped to 11 percent in 2012—one of the lowest levels ever recorded in the IRS Oversight Board’s survey (*see Figure 1, page 4*).
- **86% of the taxpayers indicated they were likely to use the IRS website and 76 percent said they were likely to use e-mail to send questions directly to the IRS.**
Results show indications of upward trends in the likely use of these more technology-based service options. Eighty-two percent of taxpayers in 2012 said they were “very” or “somewhat” likely to use the IRS toll-free telephone service and 71 percent said they were likely to use an IRS walk-in office, levels of expected use that have been fairly consistent over the prior decade (*see Figure 6, page 6*).
- **76% of taxpayers were satisfied with their personal interaction with the IRS.**
Overall taxpayers’ satisfaction (*i.e.*, the percent “very” or “somewhat” satisfied) with their personal interaction with the IRS remained unchanged in 2012 compared to 2011. The percentage that said they were “very satisfied” increased noticeably in 2012 to 41 percent (*see Figure 9, page 8*).
- **67% felt the IRS should receive extra funding to assist more taxpayers.**
Two-thirds of the taxpayers in the 2012 survey said they “completely” or “mostly” agree that the IRS should receive extra funding to assist more taxpayers over the phone and in person, the highest level of such support measured in the Board’s survey since the Board began asking the question in 2004 (*see Figure 12, page 9*).

Selected Trends in Taxpayer Attitudes Through 2012¹

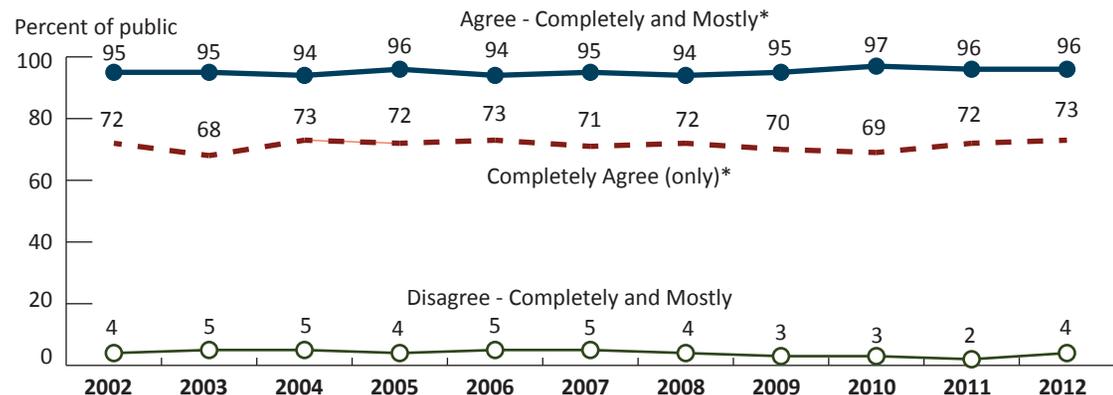
The public attitude that it is not at all acceptable to cheat on your income taxes increased between 2011 and 2012 to 87 percent, while tolerance for tax cheating (*i.e.*, a little here and there, or as much as possible) dropped to 11 percent—one of its lowest levels ever recorded in the Board’s survey.

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



The vast majority of taxpayers (*i.e.*, the general public) agree that it is every American’s civic duty to pay his or her fair share of taxes, including 73 percent in 2012 who “completely agree”—tying the highest levels ever recorded in the Board’s survey.

FIGURE 2. Do you agree it is every American’s civic duty to pay his or her fair share of taxes?

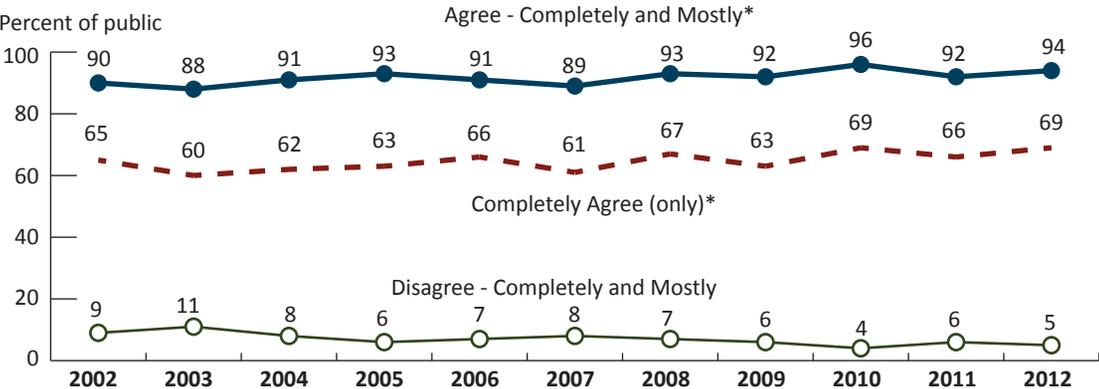


* The difference between these two data series is the percent who “Mostly agree.”

¹The relevant detail presented in Figures 1 through 16 may not total to 100 percent due to rounding and the exclusion of the “Don’t know/No response” figures. Also, the 2012 results presented in the figures are based on a “blended” sample involving 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 the Appendix of this report for the complete 2012 survey results for the blended landline-cell phone sample.

The vast majority of taxpayers believe that everyone who cheats on his or her taxes should be held accountable, including 69 percent in 2012 who “completely agree”—tying the highest level ever recorded in the Board’s survey.

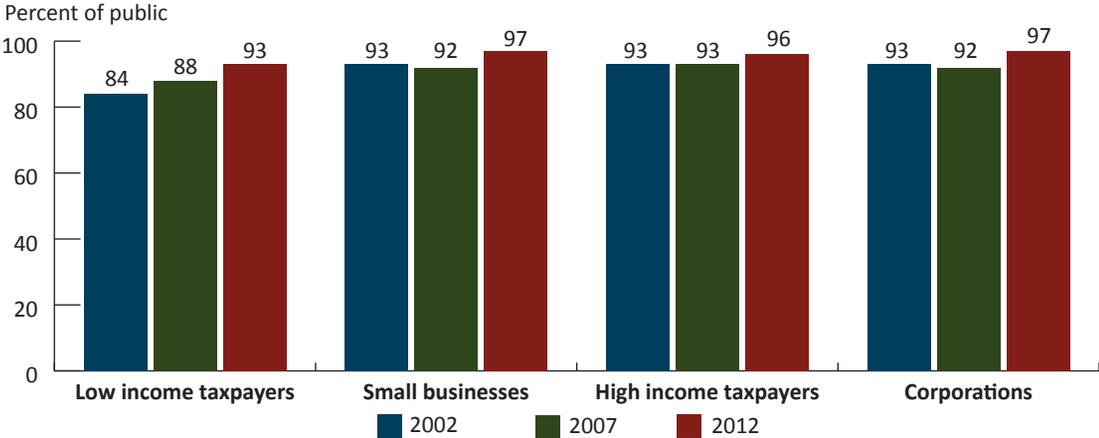
FIGURE 3. Do you agree everyone who cheats on his or her taxes should be held accountable?



* The difference between these two data series is the percent who “Mostly agree.”

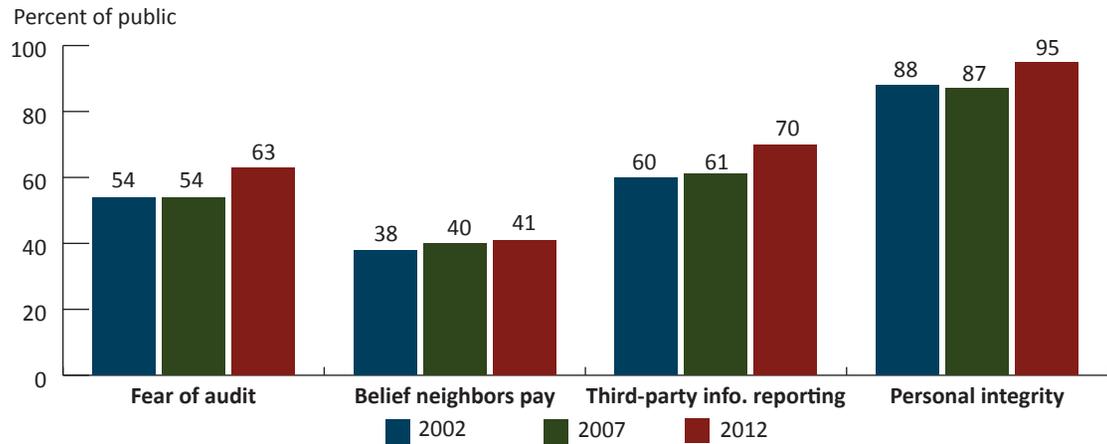
The public believes that no segment of taxpayers should be exempt from vigorous IRS enforcement of the tax laws.

FIGURE 4. Percent of public who say it is very or somewhat important that IRS ensures certain economic groups honestly pay their taxes.



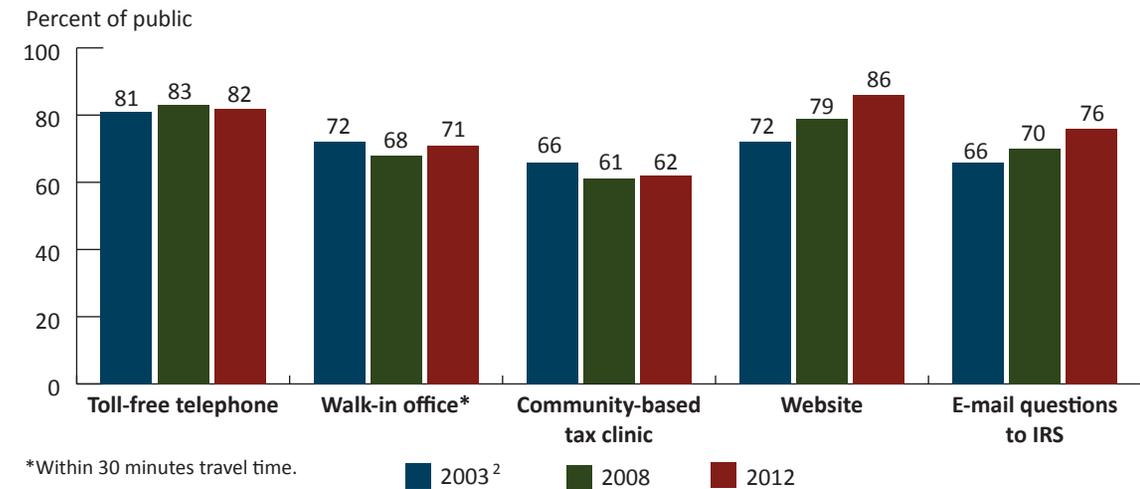
While personal integrity continues to be the main factor, by far, that taxpayers say influences whether they honestly report and pay their taxes, the influence of audits and third-party information reporting appears to be growing in recent years.

FIGURE 5. Percent of public who say certain factors have a great deal or somewhat of an influence on whether they honestly report and pay their taxes.



Likely taxpayer use of traditional IRS service channels such as toll-free telephone numbers and walk-in offices appear to be relatively stable over time; meanwhile, likely use of more technology-based service channels like the IRS website and e-mailing questions directly to the IRS continues to grow.

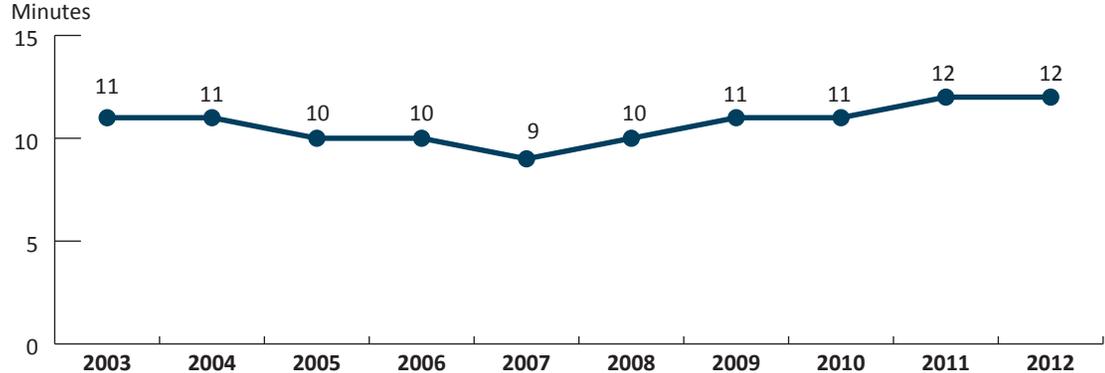
FIGURE 6. Percent of public who say they are very or somewhat likely to use certain IRS service channels.



²The IRS Oversight Board Taxpayer Attitude Survey was administered on an 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 Figures 1 – 16 reflect the year in which the respective question was first asked.

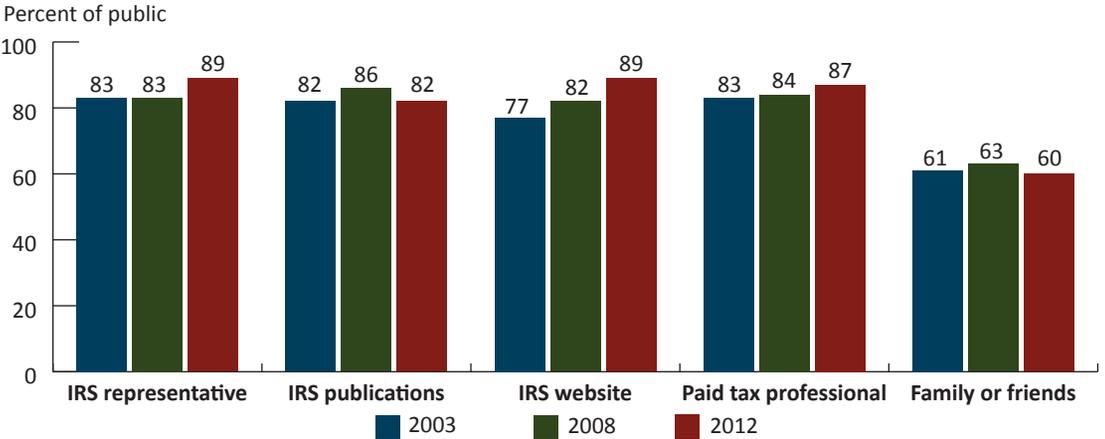
Taxpayers say they are willing to wait 12 minutes to speak with an IRS representative on the toll-free line. This number has been increasing in recent years since 2007, perhaps in response to the reality that the IRS level of service (LOS) on its toll-free line has declined noticeably since 2007—the last year IRS’ LOS exceeded 80 percent.

FIGURE 7. Average time the public says they are willing to wait to speak to an IRS representative—for those who say they are likely to call the IRS.



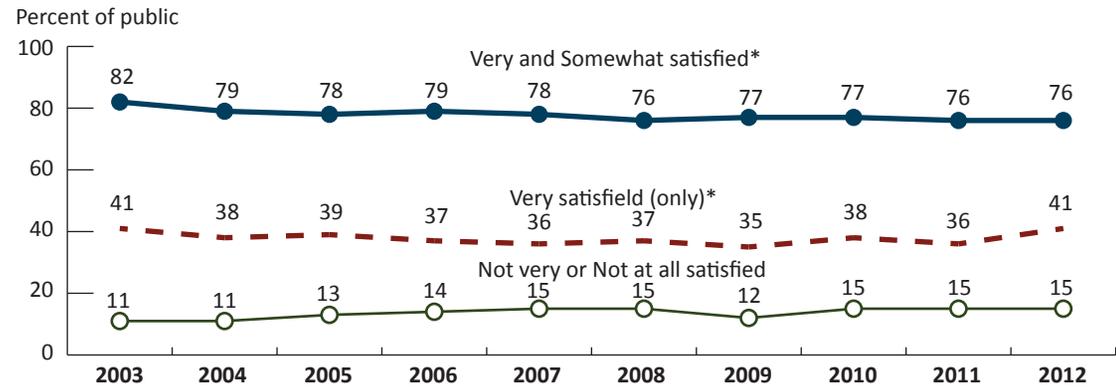
The 2012 survey results indicate a rising taxpayer appreciation of the importance of the IRS representatives, the IRS website, and paid tax professionals as valuable sources of tax advice and information.

FIGURE 8. Percent of public who say certain sources of tax advice and information are very or somewhat valuable.



Overall taxpayer satisfaction with the IRS remained unchanged in 2012 compared to 2011, but the share saying they were “very satisfied” increased noticeably and matched its highest level ever recorded in the Board’s survey.

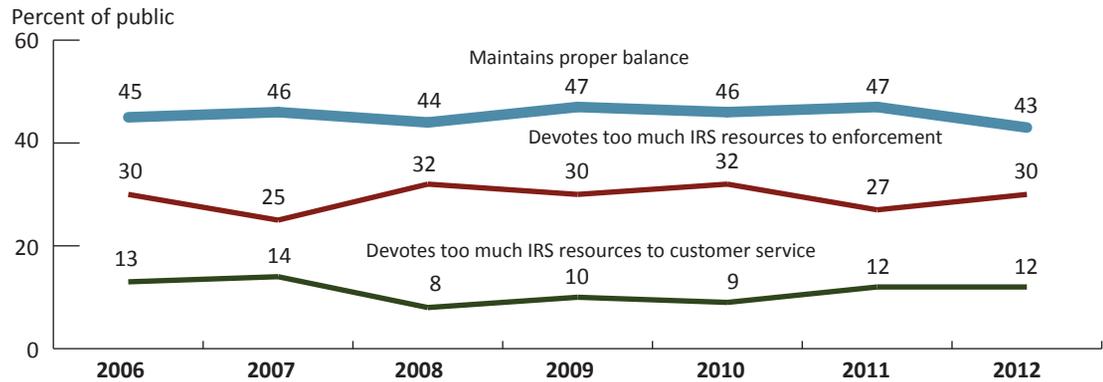
FIGURE 9. How satisfied are you with your personal interaction with the IRS?



* The difference between these two data series is the percent who are “Somewhat satisfied.”

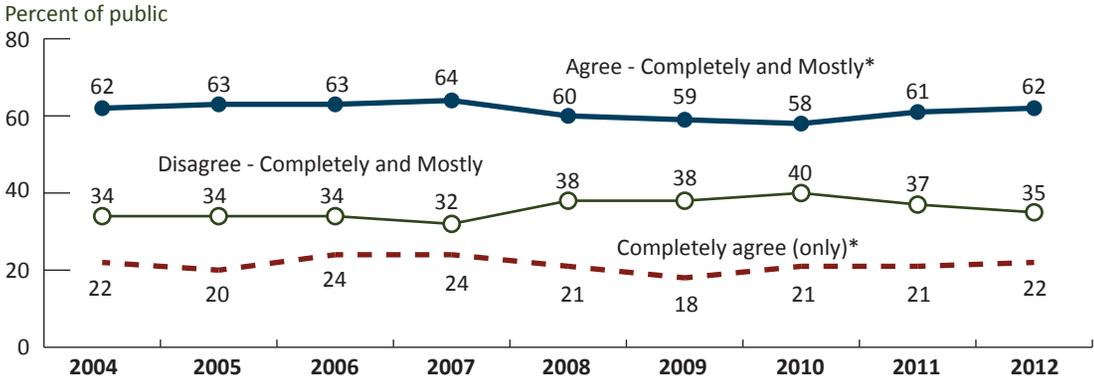
Forty-three percent of taxpayers surveyed believe that the IRS maintains a proper balance between its enforcement and its service programs. This is down somewhat from previous years.

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



A solid majority of taxpayers, 62 percent in 2012, continued to express support for providing the IRS extra funding to ensure taxpayers are paying what they owe.

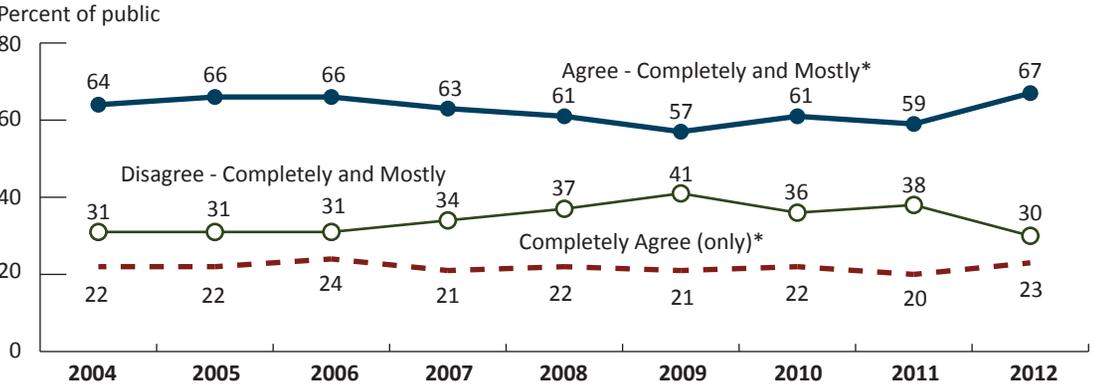
FIGURE 11. Should the IRS receive extra funding to enforce tax laws and ensure taxpayers pay what they owe?



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

Taxpayers expressed particularly strong support in 2012 for providing the IRS extra funding to assist more taxpayers, recording the highest level of such support (67 percent) ever measured in the Board's survey.

FIGURE 12. Should the IRS receive extra funding to assist more taxpayers over the phone and in person?

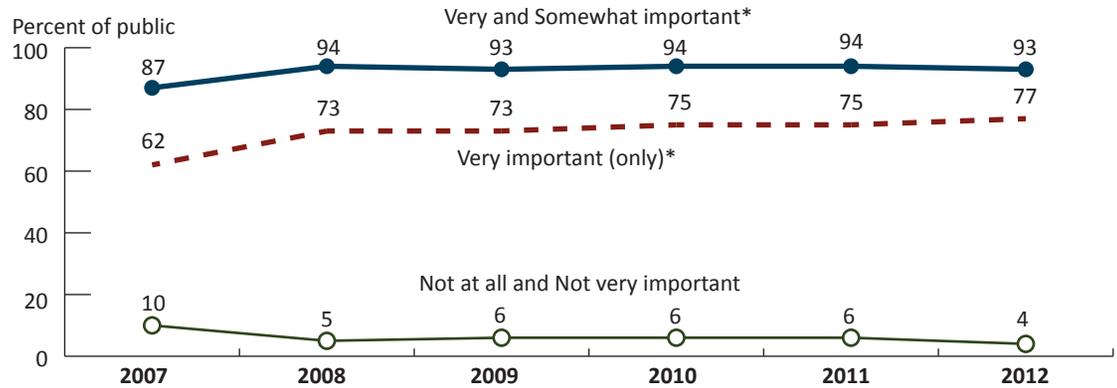


* The difference between these two data series is the percent who "Mostly agree."

The vast majority of taxpayers believe it is important that paid return preparers meet standards of competency to enter the tax preparation business, including a growing share who says it is “very important.”

FIGURE 13.

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

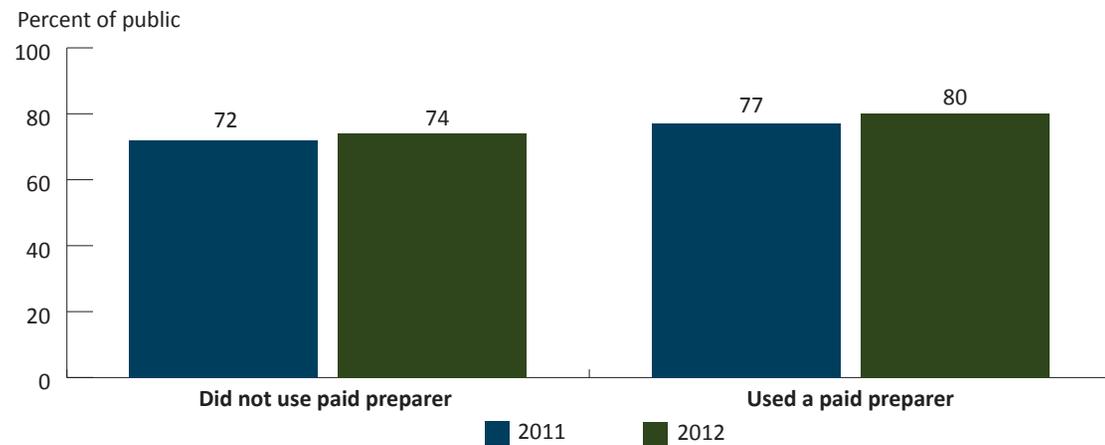


* The difference between these two data series is the percent who says “Somewhat important.”

Taxpayers who have used a paid preparer in recent years are more likely to say it is very important that tax preparers be required to meet standards of competency in order to enter the tax preparation business.

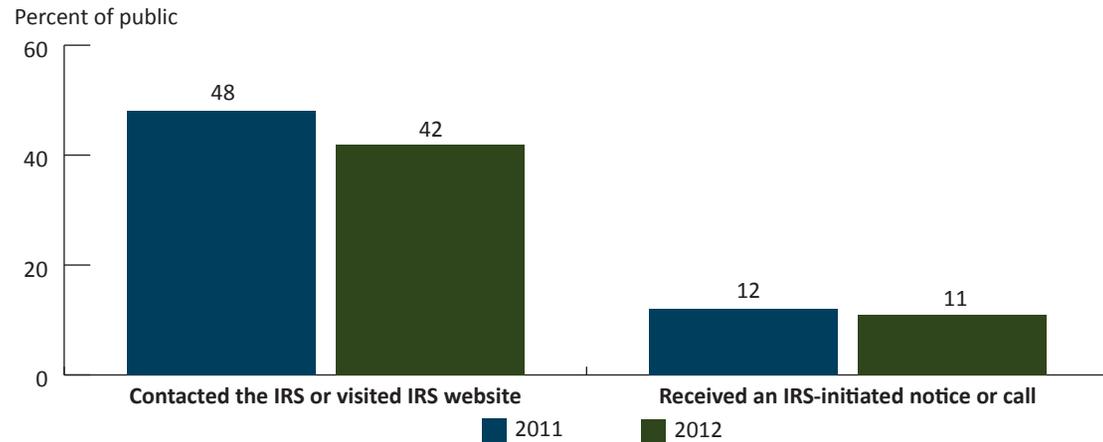
FIGURE 14.

Percent of public who say it is very important that preparers meet standards of competency to enter the return preparation business by whether they used a paid return preparer.



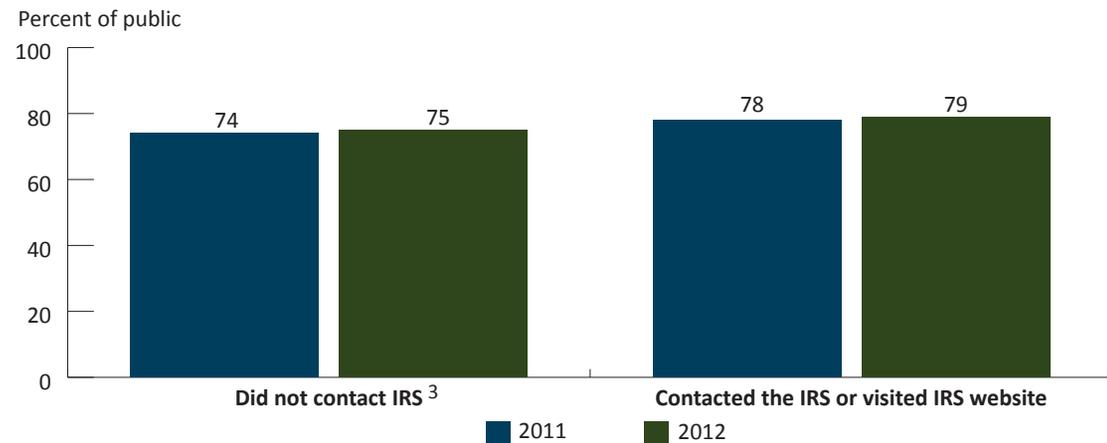
Aside from the filing of a tax return, around four-in-ten taxpayers contacted the IRS in 2012 by phone, in-person, visiting the IRS website, or other means. Around one-in-ten reported receiving an IRS-initiated notice or call.

FIGURE 15. Percent of public who say they contacted the IRS and who say they were contacted by the IRS.



Taxpayers who have contacted the IRS directly or visited the IRS website in recent years report somewhat higher satisfaction with the IRS than taxpayers who did not contact the IRS.

FIGURE 16. Percent of public who say they are very or somewhat satisfied with their interaction with the IRS by whether they contacted the IRS.



³These figures include taxpayers who only filed a return and did not interact with the IRS otherwise.

Information and Methodology

A total of 1,500 interviews were completed for the IRS Oversight Board Taxpayer Attitude Survey 2012, made up of male and female US adults, all 18 years of age or older. The study was conducted from August 30 to September 17, 2012 and averaged 18.27 minutes to complete. The 1,500 interviews were comprised of both telephone and cell phone respondents.

1,000 interviews were completed via random digit dialing (RDD) from a traditional landline telephone sampling frame. Five hundred interviews were completed via RDD from a sampling frame of cell phone numbers, including cell phone only (CPO) and dual users.

All interviews were conducted by telephone from two GfK phone centers: Twin Falls, ID and Rexburg, ID, using an interviewing procedure known as CATI—Computer Assisted Telephone Interviewing. Interviewers have been professionally trained and are continuously monitored and supervised.

GfK is a leader in the use of “blended 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. 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.

Using current population data as benchmarks, the in-house sampling experts in GfK’s Marketing Sciences group blended and weighted the two parallel telephone (landline and cell phone) samples to maximize their combined value as a national Propensity Score Adjustment (PSA) technique that appropriately weights the respondents based on their use of landlines versus cell phones. This technique goes beyond looking at the sampling implications of cell phone only (CPO) households and also accounts for the complex real-world behavior of dual-users of landlines and cell phones.

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

The margin of error on weighted data is +/- 3.1% for the total sample at the 95% confidence level.

Landline-Only versus Blended Results

The IRS Oversight Board broadened its annual taxpayer survey methodology in 2012 to include cell phones so as to ensure the survey remains reliably representative of the entire US 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 US 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 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 would indicate 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 on the comparison of the landline-only versus the blended sample, please contact the Board at irsob@do.treas.gov.

APPENDIX:

IRS Oversight Board 2012 Taxpayer Attitude Survey Results

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

	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)	2002 (%)
A little here and there	7	6	8	9	6	8	8	7	8	12	10
As much as possible	4	8	4	4	3	5	4	3	4	5	3
Not at all	87	84	87	84	89	84	86	88	86	81	86
DK/NA/NR	2	3	2	3	3	3	1	2	2	3	1

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 (%)							
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05
It is every American's civic duty to pay their fair share of taxes	73	72	69	70	72	71	73	72	23	24	28	25	22	24	21	24	2	1	2	1	2	2	3	3	2	1	1	2	2	3	2	1	1	1	0	2	1	3	1	2
Everyone who cheats on their taxes should be held accountable	69	66	69	63	67	61	66	63	25	26	27	29	26	28	25	30	4	5	3	5	5	5	5	4	1	1	1	1	2	3	2	2	1	1	1	1	1	2	1	1
It is everyone's personal responsibility to report anyone who cheats on their taxes	33	31	30	28	31	31	30	30	31	31	32	30	29	29	28	32	19	21	21	23	20	16	22	19	14	14	14	16	17	18	16	16	4	3	4	4	3	5	4	3
Taxpayers should just have to pay what they feel is a fair amount	12	10	10	11	12	17	15	13	14	18	17	15	18	17	21	18	27	25	28	31	24	21	23	28	45	42	42	41	43	40	40	40	2	4	3	2	3	4	2	2
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	52	41	45	48	48	42	45	46	35	40	40	39	37	40	38	40	7	9	8	7	9	8	9	8	4	8	7	4	4	7	6	4	1	2	1	2	2	3	2	2

2012 results are a blended sample of telephone and cell phone respondents.

To review the results of previous IRS Oversight Board Taxpayer Attitude Surveys starting in 2004 to 2011, go to www.treasury.gov/irsob/board-reports.shtml.

DK/NA/NR: Don't Know/No Answer/No Response

Appendix: IRS Oversight Board Taxpayer Attitude Survey 2012

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 (%)							
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05
Ensures low-income taxpayers are reporting and paying their taxes honestly	74	70	69	70	70	64	61	66	19	24	24	25	21	24	28	26	5	4	5	3	6	4	5	6	1	2	2	2	3	5	4	2	1	1	1	1	1	2	2	1
Ensures small businesses are reporting and paying their taxes honestly	78	75	73	76	75	68	68	73	19	20	22	22	20	24	25	22	2	2	3	1	4	3	3	2	1	3	1	1	0	3	2	1	1	0	1	0	1	1	2	1
Ensures high-income taxpayers are reporting and paying their taxes honestly	84	80	78	83	82	79	76	81	12	16	17	15	14	14	18	16	1	2	2	1	2	2	2	1	2	1	2	1	1	3	2	1	1	0	1	1	1	2	2	2
Ensures corporations are reporting and paying taxes correctly	88	86	85	87	86	80	80	87	9	11	13	11	12	12	14	10	1	1	1	0	1	2	2	2	1	3	1	1	1	4	3	1	0	0	1	1	0	2	2	1

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

	Great deal of influence (%)								Somewhat of an influence (%)								Very little influence (%)								Not at all an influence (%)								DK/NA/NR (%)							
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05
Fear of an audit	40	34	35	39	36	31	35	36	23	25	29	24	23	23	26	26	15	17	16	15	16	13	14	16	19	23	19	21	22	27	21	19	3	2	2	2	3	6	4	3
Belief that your neighbors are reporting and paying honestly	22	21	21	17	23	22	20	21	19	21	23	25	21	18	23	21	20	17	20	18	16	16	16	19	37	37	31	36	36	37	36	33	3	5	5	4	4	7	5	6
Third parties reporting (e.g., wages, interest, dividends) to the IRS	43	37	39	38	40	37	40	41	27	28	27	28	23	24	27	27	12	14	13	12	12	12	12	11	16	18	18	19	20	21	17	17	3	4	3	3	4	6	3	4
Your personal integrity	86	79	80	81	81	72	76	82	9	10	12	11	9	15	15	13	2	4	3	4	3	5	4	3	2	6	3	3	5	6	3	1	1	1	2	1	1	2	3	1

2012 results are a blended sample of telephone and cell phone respondents.

To review the results of previous IRS Oversight Board Taxpayer Attitude Surveys starting in 2004 to 2011, go to www.treasury.gov/irsob/board-reports.shtml.

DK/NA/NR: Don't Know/No Answer/No Response

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 (%)																			
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05								
A toll-free telephone number to answer your questions	75	74	76	70	78	69	74	78	16	16	16	19	16	19	17	14	4	3	4	4	3	4	3	3	5	7	5	6	4	8	4	4	1	0	0	0	0	1	1	0
Office locations you can visit where an IRS representative will answer your questions	66	61	65	59	64	60	60	66	23	25	21	28	22	24	26	24	6	7	7	6	7	6	6	5	5	7	7	7	6	8	6	5	0	0	0	0	0	1	1	0
A website to provide you with information	73	70	70	65	69	63	63	65	18	19	18	21	19	21	24	21	4	4	4	5	4	4	5	5	5	6	7	8	7	11	7	8	1	1	1	1	1	1	1	1
The ability to e-mail your questions directly to the IRS	63	58	59	55	57	55	59	57	24	28	26	27	27	26	25	24	6	5	7	8	7	6	7	7	6	8	7	9	8	11	9	10	1	1	1	1	1	0	1	1
Opportunities for electronic filing of tax returns	74	68	69	66	65	59	61	63	18	20	19	20	23	24	25	25	4	4	5	5	6	7	5	4	3	8	7	8	5	8	7	6	0	1	0	1	1	2	1	1
A computer terminal located in a kiosk at a library or shopping mall	32	33	31	37	33	34	36	35	30	30	31	29	30	29	32	32	22	16	17	16	21	15	14	16	15	20	19	18	15	20	16	15	1	1	0	1	1	2	1	1
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	41	44	45	40	49	46	43	45	34	33	34	34	32	32	35	36	15	11	10	13	10	9	10	10	9	11	10	12	9	11	10	7	1	1	1	0	0	1	2	1
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	53	48	49	46	55	51	51	54	30	34	34	34	28	31	32	33	9	8	9	9	8	6	8	6	7	9	8	10	8	11	8	6	0	1	0	1	1	1	2	1

2012 results are a blended sample of telephone and cell phone respondents.

To review the results of previous IRS Oversight Board Taxpayer Attitude Surveys starting in 2004 to 2011, go to www.treasury.gov/irsob/board-reports.shtml.

DK/NA/NR: Don't Know/No Answer/No Response

Appendix: IRS Oversight Board Taxpayer Attitude Survey 2012

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 (%)								
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	
A toll-free telephone number to answer your questions	55	54	57	49	57	55	58	61	27	28	26	30	26	24	24	24	7	7	8	10	8	7	9	6	10	11	8	12	9	13	8	9	0	0	0	0	0	0	0	1	0
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	43	34	38	35	41	38	36	40	28	31	26	28	27	26	32	26	17	19	20	19	19	16	17	19	12	16	16	18	14	19	14	15	0	0	0	1	0	1	1	1	0
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	23	23	22	20	26	24	25	28	23	23	27	27	25	23	26	23	32	27	27	29	27	23	22	27	21	26	24	24	22	29	25	22	0	1	0	0	1	1	1	1	0
A website to provide you with information	66	57	54	52	57	49	51	52	20	23	22	25	22	24	27	24	7	6	8	10	9	6	8	10	8	13	15	12	11	19	13	14	0	1	1	1	1	1	1	1	0
The ability to e-mail your questions directly to the IRS	51	47	43	41	44	41	44	46	25	24	28	28	26	27	27	24	12	12	13	14	14	11	11	12	12	17	16	17	15	21	17	17	1	0	1	0	1	0	1	1	1
A computer terminal located in a kiosk at a library or shopping mall	18	19	20	18	19	19	23	19	21	23	23	19	20	23	23	27	31	25	25	29	31	21	23	24	30	32	32	34	29	36	30	30	0	1	0	0	1	0	1	1	1
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	21	22	21	21	24	26	24	25	31	28	29	27	28	28	32	32	25	25	23	24	27	17	19	21	21	25	26	29	21	28	23	21	1	1	1	1	1	1	1	2	1
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	30	26	28	27	31	32	31	35	32	32	31	28	30	27	31	29	20	20	21	23	22	16	19	19	18	22	20	22	17	23	19	16	0	0	0	1	0	1	1	1	1

2012 results are a blended sample of telephone and cell phone respondents.

To review the results of previous IRS Oversight Board Taxpayer Attitude Surveys starting in 2004 to 2011, go to www.treasury.gov/irsob/board-reports.shtml.

DK/NA/NR: Don't Know/No Answer/No Response

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

	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)
None	-	-	-	-	-	1	0	2	2
One minute or less	4	4	5	4	5	13	7	4	3
2 to 5 minutes	40	41	41	42	41	41	40	47	43
6 to 10 minutes	26	25	27	28	25	24	22	25	23
11 to 30 minutes	25	27	24	24	24	19	25	20	27
31 to 60 minutes	2	2	2	1	2	0	3	2	2
Mean <i>Excluding none</i>	12	12	11	11	10	9	10	10	11
Median <i>Excluding none</i>	9	8	9	8	8	5	8	5	8

2012 results are a blended sample of telephone and cell phone respondents.

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DK/NA/NR: Don't Know/No Answer/No Response

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8. 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?

	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004
Prefer to schedule an appointment	66	60	65	63	58	52	59	62	62
Prefer to walk in	33	38	33	35	40	47	39	36	35
DK/NA/NR	1	2	2	2	2	1	1	2	3

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

	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)
None		-	-	-	-	-	-	3	2
5 minutes or less	5	5	6	7	7	10	8	7	5
6 to 10 minutes	11	9	12	9	11	14	9	16	12
11 to 15 minutes	19	20	12	25	20	20	18	21	15
16 to 30 minutes	44	46	55	37	38	33	46	44	45
31 to 60 minutes	15	16	9	16	18	13	8	9	17
Mean Excluding none	32	30	37	31	31	32	35	24	33
Median Excluding none	28	25	21	19	20	16	21	17	26

2012 results are a blended sample of telephone and cell phone respondents.

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DK/NA/NR: Don't Know/No Answer/No Response

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 (%)																			
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05
IRS representative	60	53	56	51	52	47	48	50	29	30	30	32	31	31	34	34	6	8	7	7	9	7	7	7	4	9	6	10	7	12	9	8	1	1	1	1	1	2	2	1
IRS printed publications, for example, brochures, instructions	49	50	51	47	51	46	50	54	33	31	32	33	35	35	34	32	11	9	9	11	7	7	6	7	7	9	8	9	7	11	8	7	0	1	1	1	0	1	1	0
IRS website	65	59	60	56	57	52	52	55	24	23	23	25	25	26	29	26	4	6	6	7	8	7	6	6	7	11	8	11	9	14	11	13	1	1	2	1	1	1	2	1
Paid tax professional	58	51	59	53	55	49	52	54	29	32	28	32	29	32	33	29	7	8	8	7	9	7	6	8	5	8	4	8	5	10	7	7	1	1	1	1	1	1	2	2
Family or friends	26	28	32	27	31	32	30	31	34	36	31	35	32	32	32	32	25	17	19	19	22	17	19	19	15	18	16	18	14	18	17	18	1	1	1	1	1	1	2	1
Reference material from sources other than IRS, for example, books, software, private sector websites	28	29	30	27	28	30	31	31	41	42	38	39	40	39	42	41	20	15	18	17	17	11	11	13	10	14	14	17	13	19	14	14	1	0	0	0	1	2	2	1

2012 results are a blended sample of telephone and cell phone respondents.

To review the results of previous IRS Oversight Board Taxpayer Attitude Surveys starting in 2004 to 2011, go to www.treasury.gov/irsob/board-reports.shtml.

DK/NA/NR: Don't Know/No Answer/No Response

Appendix: IRS Oversight Board Taxpayer Attitude Survey 2012

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?

	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
Very satisfied	41	36	38	35	37	36	37	39	38	41
Somewhat satisfied	35	40	39	42	39	42	42	39	41	41
Not very satisfied	8	7	9	6	9	7	7	8	6	5
Not at all satisfied	7	8	6	6	6	8	7	5	5	6
DK/NA/NR	9	9	9	10	9	8	8	8	10	8

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

	2012 (%)	2011 (%)	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)
IRS maintains a proper balance between its enforcement activities and its customer service programs	43	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	12	9	10	8	14	13
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	30	27	32	30	32	25	30
DK/NA/NR	15	14	14	13	16	15	12

2012 results are a blended sample of telephone and cell phone respondents.

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DK/NA/NR: Don't Know/No Answer/No Response

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 (%)																			
	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05	12	11	10	09	08	07	06	05
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	22	21	21	18	21	24	24	20	40	40	37	41	39	40	39	43	18	20	20	20	20	17	19	19	17	17	20	18	18	15	15	15	3	2	3	2	3	4	3	3
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	23	20	22	21	22	21	24	22	44	39	39	36	39	42	42	44	16	19	18	25	20	18	16	16	14	19	18	16	17	16	15	15	3	3	3	2	3	3	4	2

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 government entities do you think is most responsible for writing federal tax laws?

	2012 (%)	2011 (%)	2010 (%)
The IRS	23	21	25
Congress	70	74	69
DK/NA/NR	7	5	6

2012 results are a blended sample of telephone and cell phone respondents.

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DK/NA/NR: Don't Know/No Answer/No Response

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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, 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 (%)				
	12	11	10	09	08	12	11	10	09	08	12	11	10	09	08	12	11	10	09	08	12	11	10	09	08
Competency in order to enter the tax preparation business	77	75	75	73	73	16	19	19	20	21	2	2	4	4	3	2	4	2	2	2	2	1	1	1	1
Ethical behavior to in order to enter the tax preparation business	81	77	79	78	76	14	16	15	17	19	2	3	4	2	2	2	4	2	2	2	1	1	1	1	1

2012 results are a blended sample of telephone and cell phone respondents.

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DK/NA/NR: Don't Know/No Answer/No Response

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