

IRS Oversight Board



2004 Taxpayer Attitude Survey

Information on the IRS Oversight Board Annual Taxpayer Attitude Survey

To gain a deeper understanding of taxpayers' attitudes about various tax administration functions, the IRS Oversight Board has contracted with a professional survey firm to conduct telephone surveys of taxpayers' attitudes since 2002. The 2002 survey asked questions primarily on attitudes about compliance, 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 about customer service. In 2004, the survey was expanded to add a question on taxpayers' willingness to provide additional funding for IRS service and enforcement functions.

This document shows the results of the 2004 survey, and compares the results to earlier results where identical questions and methodology were used.

Methodology

Telephone interviews are conducted via OmniTel, a weekly national telephone omnibus service of NOP World.

Sample Size

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 NOP World sites: New York, NY; Alamogordo, NM; and Rexburg, ID. Together, the three sites 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. Tabular results show both weighted and unweighted bases for these demographic variables.

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.

Demographic Breakdowns

In addition to the standard breakdowns by sex, age, income and region, the following classification items have been obtained and are available to subscribers:

- Nine Census Regions
- Metro Area Vs. Non-Metro
- Nielsen County Classifications
- DMA Affiliations
- MSA Affiliations
- Time Zone - Cable TV
- Family Size/Composition
- Marital Status
- Race
- Employment Status
- Education

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Geographic areas conform to the 4 Census regions, which comprise combinations of 9 Census divisions. The Northeast includes the 9 New England and Middle Atlantic states. The Midwest contains the 12 states of the East North Central and West North Central divisions. The South includes 16 states in the South Atlantic, East South Central and West South Central divisions, plus the District of Columbia. The 13 states in the West include the Mountain and Pacific divisions.

Interviewing Dates

Interviewing for this survey was started on July 9, 2004, and completed on July 11, 2004. A total of 1,004 interviews were completed, 522 with females adults and 482 with male adults.

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

	2004	2003	2002	1999
A little here and there	8	12	10	8
As much as possible	4	5	3	3
Or, not at all	86	81	86	87
NK/NA/Ref.	2	3	1	2

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				
	04	03	02	99	04	03	02	99	04	03	02	99	04	03	02	99	04	03	02	99	
It is every American's civic duty to pay their fair share of taxes	73	68	72	81	21	27	23	14	4	3	2	2	1	2	2	2	2	2	1	1	*
Everyone who cheats on their taxes should be held accountable	62	60	65	64	29	28	25	25	5	8	6	7	3	3	3	3	3	1	1	2	1
It is everyone's personal responsibility to report anyone who cheats on their taxes	24	19	21	18	29	29	25	30	22	25	24	25	20	24	26	24	24	6	3	4	3
Taxpayers should just have to pay what they feel is a fair amount	13	12	15	11	17	18	14	15	29	24	23	26	38	44	45	47	47	3	2	3	2
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	45	44	NA	NA	39	38	NA	NA	8	12	NA	NA	4	5	NA	NA	NA	5	2	NA	NA

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

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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		
	04	03	02	04	03	02	04	03	02	04	03	02	04	03	02
Ensure low-income taxpayers are reporting and paying their taxes honestly	61	63	56	28	24	28	6	7	8	2	4	5	3	2	3
Ensure small businesses are reporting and paying their taxes honestly	70	70	68	22	23	25	3	3	3	1	2	3	4	2	2
Ensure high-income taxpayers are reporting and paying their taxes honestly	79	79	77	15	16	16	2	2	1	1	2	3	3	2	2
Ensure corporations are reporting and paying their taxes honestly	85	83	83	10	12	10	1	1	1	1	2	3	2	2	3

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?

	A great deal of influence/%			Somewhat of an influence/%			Very little influence/%			Not at all an influence/%			DK/NA/NR		
	04	03	02	04	03	02	04	03	02	04	03	02	04	03	02
Fear of an audit	35	37	29	25	22	25	16	14	13	20	23	30	5	4	4
Belief that your neighbors are reporting and paying honestly	20	18	20	22	20	18	20	18	15	32	40	40	6	4	7
3rd parties reporting your income (e.g., wages, interest, dividends) to the IRS	37	37	33	32	27	27	10	11	11	15	21	22	6	4	7
Your personal integrity	79	73	74	12	15	14	3	5	4	2	5	4	3	2	4

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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? How about...

	Very important/%			Somewhat important/%			Not very important/%			Not at All Important/%			DK/NA/NR		
	04	03	02	04	03	02	04	03	02	04	03	02	04	03	02
A toll-free telephone number to answer your questions	77	76	77	15	15	13	3	3	4	4	5	5	2	1	2
Office locations you can visit where an IRS representative will answer your questions	63	66	66	27	23	19	5	4	7	4	6	7	2	1	2
A web site to provide you with information	61	62	59	24	22	21	5	4	6	8	11	11	3	2	3
The ability to e-mail your questions directly to the IRS	53	55	NA	26	26	NA	8	7	NA	9	11	NA	4	2	NA
Opportunities for electronic filing of tax returns	59	60	55	24	22	24	8	6	6	6	10	11	3	2	3
A computer terminal located in a kiosk at a library or shopping mall	35	33	NA	31	31	NA	18	15	NA	13	19	NA	3	2	NA
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	42	43	NA	35	35	NA	11	9	NA	9	11	NA	3	2	NA
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	51	51	NA	31	31	NA	9	7	NA	6	9	NA	3	1	NA

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/Ref/%	
	04	03	04	03	04	03	04	03	04	03
A toll-free telephone number to answer your questions	57	58	25	23	7	6	9	11	2	1
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	39	43	29	29	17	12	14	14	2	2
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	26	26	23	24	28	21	22	26	2	2
A web site to provide you with information	49	52	23	20	10	9	15	18	4	2
The ability to email your questions directly to the IRS	43	43	24	23	14	12	17	20	3	2
A computer terminal located in a kiosk at a library or shopping mall	19	22	23	24	28	20	28	33	2	2
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	23	25	28	32	24	19	22	23	3	2
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	30	33	30	33	19	14	19	20	2	1

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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?

	04/%	03/%
None	2	2
1 minute or less	3	6
2 to 5 minutes	43	44
6 to 10 minutes	23	23
11-30 minutes	27	20
31 to 60 minutes	2	2
60+ minutes	<1	2
DK/NA/Ref.	--	1

Mean (including none) =	11	11 minutes
Median (including none) =	8	5 minutes
Mean (excluding none) =	11	11 minutes
Median (excluding none) =	8	5 minutes

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?

	04/%	03/%
Prefer to schedule appointment	62	59
Prefer to walk in	35	39
DK/NA/Ref.	3	2

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

	04/%	03/%
None	2	2
5 minute or less	5	3
6 to 10 minutes	12	17
11 to 15 minutes	15	18
15 to 30 minutes	45	37
31 to 60 minutes	17	18
60+ minutes	4	5
DK/NA	--	1

Mean (including none) = 32 31 minutes
Median (including none) = 25 19 minutes
Mean (excluding none) = 33 32 minutes
Median (excluding none) = 26 20 minutes

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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/Ref/%	
	04	03	04	03	04	03	04	03	04	03
IRS representatives	49	51	33	32	7	6	8	10	3	2
IRS printed publications, for example, brochures, instructions	52	50	30	32	8	8	7	8	3	2
IRS web site	50	51	27	26	7	7	12	14	5	2
Paid tax professional	50	52	31	31	8	7	7	9	4	2
Family or friends	30	30	33	31	18	17	16	20	3	2
Reference materials from sources other than the IRS (for example, books, software, private sector web sites)	28	26	40	41	17	14	11	17	3	2

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?

	04/%	03/%
Very satisfied	38	41
Somewhat satisfied	41	41
Not very satisfied	6	5
Not at all satisfied	5	6
DK/NA/NR	10	8

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, or completely disagree. How about...

	Completely agree/% 04	Mostly agree/% 04	Mostly disagree/% 04	Completely disagree/% 04	DK/NA/ Ref/% 04
The IRS should receive extra funding to enforce tax laws and ensure taxpayer pay what they owe	22	40	19	15	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	22	42	18	13	5

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