

2023 IRS NEST Web Survey Instrument

Survey Appearance

URL: www.TaxProfessionalSurvey.com

Closed Survey: Only respondent that enter a valid ID on the landing page or enter through a personalized link can access the instrument.

Display: One question per screen with vertical response options, unless otherwise noted

Header on all screens: Display IRS logo in upper left corner and ICF logo in upper right corner

Footer on all screens:

For assistance, please contact our Help Desk at TaxProfessional@icfsurvey.com
You can find answers to frequently asked questions [here](#).

Form 15420 (OS) Catalog Number 94104X OMB number xxxx-xxxx
Department of the Treasury - Internal Revenue Service

Section Headings: Display section headings

Soft Prompt: Questions can be skipped after a SOFT PROMPT unless otherwise noted. One warning message appears in red: "While this question is optional, your response is important. Please provide a response or click "Next" to continue without responding." Respondent may proceed to the next question if warning is ignored. Fill skipped items with 8/88/888.

Already completed text: You have successfully completed this survey. We thank you for your participation. If you believe this is an error, please contact us at TaxProfessional@icfsurvey.com.

Survey closed text: Thank you for visiting the IRS Tax Professionals Survey. The survey is now closed. If you have questions please email the help desk at TaxProfessional@icfsurvey.com.

Survey submit completion page: Thank you for your participation! Your answers have been submitted. If you have questions please email the help desk at TaxProfessional@icfsurvey.com.

Frequently Asked Questions

IRS Tax Professionals Survey

1) *Who is sponsoring this survey?*

The IRS is sponsoring this survey. IRS has contracted with ICF, an independent research firm, to conduct the survey.

2) *Why are you conducting this survey?*

The IRS is conducting the survey to get feedback on the experiences and needs of tax professionals.

3) *How will my information be used? Will my privacy be protected?*

The IRS uses survey results to improve communication, service, and compliance programs for tax professionals. ICF, the independent research firm conducting the survey, will not provide any identifying information to the IRS and will keep your identity private to the extent permitted by law. We'll use your answers solely for the purpose stated above.

4) *How did you get my address?*

You were randomly selected from a list of tax professionals in the United States. Your participation will help improve communications, service, and compliance programs for tax professionals.

5) *Why should I participate?*

Participating in the survey helps IRS better understand and respond to the needs and experiences of tax professionals. Your responses help improve communication, service, and compliance programs for tax professionals.

6) *Do I have to participate?*

No, but your participation is very important because each person who answers the survey represents many tax professionals. Not participating in the survey may mean that you will not be represented in the results. Many people find the survey to be interesting and enjoyable. You may choose not to answer any question for any reason.

7) *How long will the survey take?*

It should take approximately 20 minutes to complete.

8) *Has this study been approved by Office of Management and Budget (OMB)?*

The OMB control number for this study is 1545-1432.

9) *Who should I contact with questions?*

Please direct any additional questions to TaxProfessional@icfsurvey.com or dial (888) 504-6387.

Landing Page



Welcome to the Internal Revenue Service (IRS) Tax Professionals Survey.

To access the survey, please enter the PIN you received in your letter or postcard:

For assistance, please contact our Help Desk at TaxProfessional@icfsurvey.com
You can find answers to frequently asked questions [here](#).

Form **15420 (OS)** Catalog Number 94104X OMB number **xxxx-xxxx**
Department of the Treasury - **Internal Revenue Service**

Consent and Instructions

[ASK ALL]

INTRO1

Welcome to the IRS Tax Professionals Survey. ICF, an independent research company, is conducting this survey on behalf of the IRS to get feedback on the experiences and needs of tax professionals.

If you have questions about this survey, please feel free to email us at TaxProfessional@icfsurvey.com or call the help line at ____.

[ASK ALL]

Consent

Privacy Act and Paperwork Reduction Act Notice

Our authority for requesting information with this survey is 5 U.S.C Section 301, and 26 U.S.C Sections 7801, 7803 and 7805. The information you provide allows the IRS to analyze interactions between the IRS and Tax Professionals. This information will help the IRS improve services to taxpayers and tax professionals.

We estimate that it will take 20 minutes to complete this survey, including time for reviewing instructions. Providing the information is voluntary; not providing all or part of the information requested will have no impact on you but may reduce our ability to address concerns regarding the tax professional experience.

Paperwork Reduction Act Notice: The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. If you have any comments regarding the time estimates associated with completing the survey or suggestions for making this process simpler, please write to the: Internal Revenue Service, Special Services Section, SE:W:CAR:MP:T:M:S - Room 6129, 1111 Constitution Ave. NW, Washington, DC 20224.

[ASK ALL]

INSTRUCT Use the buttons below each question to get through the survey:

- Click on the NEXT button to save your responses and continue to the next page.
- Click on the BACK button to go back to a previous page. You may change your answers if you need to. Do not use your browser's Back button. This may cause you to exit the questionnaire.
- You can stop the survey at any time by closing your browser. When you return to the survey, you will continue where you left off.

Background

[ASK ALL]

[MUL=10]

Q1

We'd like to begin by asking you some questions about you, your organization, and the services you provide. First, which of the following services do you provide as a tax professional?

Please select all that apply.

- 01 Preparation of federal tax returns
- 02 Preparation of state tax returns
- 03 Tax planning
- 04 Support for tax audits
- 05 Support for tax inquiries
- 06 Representation of clients in tax court
- 07 Payroll
- 08 Bookkeeping
- 09 Financial advising and planning
- 10 Other (please specify): [TEXT BOX]
- 11 None of these [EXCLUSIVE]

[ASK IF Q1 NE 01]

INELIGIBLE

Unfortunately, you are ineligible for this survey. Thank you for your time.

[TERMINATE]

[ASK IF (Q1=01 OR 02) AND (Q1=03,04,05,06,07,08,09)]

[MUL=8]

Q1a

Which of the following is your primary or main service?

- 01 Preparation of tax returns [HIDE IF Q1 NE 01,02]
- 02 Tax planning [HIDE IF Q1 NE 03]
- 03 Support for tax audits [HIDE IF Q1 NE 04]
- 04 Support for tax inquiries [HIDE IF Q1 NE 05]
- 05 Representation of clients in tax court [HIDE IF Q1 NE 06]
- 06 Payroll [HIDE IF Q1 NE 07]
- 07 Bookkeeping [HIDE IF Q1 NE 08]
- 08 Financial advising and planning [HIDE IF Q1 NE 09]

[ASK IF (Q1=01 OR 02) AND (Q1=03,04,05,06,07,08,09)]

Q2

In the past 12 months, approximately how many clients did you personally prepare federal tax returns for? Please consider only returns that you signed.

- 01 0
- 02 1-10
- 03 11-24
- 04 25-49
- 05 50-99
- 06 100-199

07 200-299
08 300-399
09 400-499
10 500 or more

[ASK IF Q2 = 01]

INELIGIBLE2

Unfortunately, you are ineligible for this survey. Thank you for your time.

[TERMINATE]

[ASK ALL]

Q3

In the past 12 months, approximately how many clients did your firm as a whole prepare federal tax returns for?

01 0
02 1-24
03 25-49
04 50-99
05 100-249
06 250-499
07 500-999
08 1,000-2,499
09 2,500-4,999
10 5,000 or more
11 Not sure

[ASK ALL]

Q4

How many years have you prepared tax returns professionally?

01 Less than one year
02 1-5 years
03 6-15 years
04 16-25 years
05 26 years or more

[ASK ALL]

Q5

Do you personally provide tax-related services (e.g., preparing and filing tax returns, tax guidance and advice, post-filing support)...?

01 Year-round, full-time (i.e., 40 hours a week)
02 Year-round, part-time (i.e., less than 40 hours a week)
03 During tax season, full-time (i.e., 40 hours a week)
04 During tax season, part-time (i.e., less than 40 hours a week)

Populations Served

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q6

Now we'd like to ask you some questions about the clients you serve as a tax professional. How many of your clients are...

	01 None	02 A few	03 Less than half	04 About half	05 More than half	06 Almost All	07 All
Q6a Seniors (65 years and above)							
Q6b Self-employed/Schedule C filers/Small Business Owners							
Q6c Active Military							
Q6d Undocumented workers							
Q6e People with disabilities (vision, hearing, physical or mental, etc.)							
Q6f Limited English Proficiency taxpayers							
Q6g Earned Income Tax Credit (EITC) recipients							

[ASK ALL]

Q6i

In your opinion, how can the IRS better serve these populations of interest?

[TEXT BOX]

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q7

How many of your clients are...

	01 None	02 A few	03 Less than half	04 About half	05 More than half	06 Almost All	07 All
Q7a Foreign nationals							

Q7b Foreign business owners with U.S. businesses							
Q7c U.S. citizens with foreign assets							
Q7d U.S. citizens living abroad							

[ASK ALL]

Q7i

In your opinion, how can the IRS better serve these populations of interest?

[TEXT BOX]

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q8

How many of your clients are...

	01 None	02 A few	03 Less than half	04 About half	05 More than half	06 Almost All	07 All
Q8a Taxpayers who conduct business in cryptocurrency							
Q8b Taxpayers who conduct all or most business in cash							
Q8c Taxpayers who are part of the gig economy							

[ASK ALL]

Q8i

In your opinion, how can the IRS better serve these populations of interest?
[TEXT BOX]

[ASK ALL]

[MUL=10]

Q9

Which of the following tax professional categories apply to you?

Please select all that apply.

- 01 Tax Preparer
- 02 Certified Public Accountant
- 03 Tax Attorney
- 04 Enrolled Agent
- 05 Circular 230 practitioner (Other than IRS Enrolled Agent)
- 06 Authorized e-file Provider
- 07 Certifying Acceptance Agent (CAA)/Acceptance Agent (AA)
- 08 Enrolled Actuary
- 09 Enrolled Retirement Plan Agent
- 10 Other tax professional (please specify): [TEXT BOX]

[ASK ALL]

Q10

Are you a Federally Authorized Tax Practitioner (FATP)?

- 01 Yes
- 02 No
- 03 Not sure

[ASK ALL]

Q11

Which of the following best describes the firm in which you work as a tax professional?

- 01 As a sole proprietorship/self-employed
- 02 Associated with a national tax preparation firm such as H&R Block, Jackson Hewitt, or Liberty Tax
- 03 A tax preparation firm NOT associated with a national tax preparation firm
- 04 Associated with a national accounting and/or law firm such as Ernest & Young or Deloitte
- 05 An accounting and/or law firm NOT associated with a national accounting and/or law firm
- 06 Other type of firm (please specify): [TEXT BOX]

[ASK ALL]

Q12

How many individuals assisted you with preparing and reviewing tax returns last tax year?

RANGE 0-1000 [NUMBER BOX]

9999 Not sure

[ASK ALL]

[MUL=3]

Q13

Which of the following (if any) have you prepared in the past 12 months?

Please select all that apply.

- 01 Federal Individual Income Tax Returns (e.g., Form 1040 and Schedules)
- 02 Federal Information Returns (e.g., Form 1098, Form 1099)
- 03 Federal Business Income Tax Returns (e.g., Form 1065, Form 1120/s, Form 1041)
- 04 None of these [EXCLUSIVE]

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q14

In the last 12 months, which (if any) of the following Federal Employment Tax Forms have you prepared, e-filed, and/or filed by paper?

	01 Prepared	02 e-Filed	03 Filed by Paper	04 Did not prepare or file in the past 12 months
Q14a Form 940				
Q14b Form 941				
Q14c Form 944				

[ASK IF Q14a=03 OR Q14b=03 OR Q14c=03]

[MUL=7]

Q15

What barriers do your clients face when e-filing employment tax forms?

Please select all that apply.

- 01 Cost
- 02 Taxpayer preference
- 03 Not sure how to file electronically
- 04 Registering to file electronically is too much trouble
- 05 The forms are not accepted digitally by the IRS
- 06 Identity theft
- 07 Other (please specify): [TEXT BOX]

[ASK IF Q14c NE 04]

Q16

If the IRS were to eliminate Form 944 and require Form 941 for all businesses, how much would this change impact your clients?

- 01 No Impact at All
- 02 Slight Impact
- 03 Moderate Impact
- 04 Large Impact
- 05 Very Large Impact

Annual Filing Season Program

[ASK ALL]

Q17

The Annual Filing Season Program is a voluntary program designed to recognize the efforts of non-credentialed return preparers who aspire to a higher level of professionalism. Before participating in this survey, were you aware of the IRS Annual Filing Season Program?

01 Yes

02 No

[ASK IF Q17=01]

Q18

Do you currently participate in the IRS Annual Filing Season Program?

01 Yes

02 No

[ASK IF Q18=01]

Q18a

What do you see as the benefits to participating in the IRS Annual Filing Season Program?

[TEXT BOX]

[ASK IF Q18=02]

Q18b

Why did you choose not to participate in the Annual Filing Season Program?

01 I or my employer did not have the time or resources to participate

02 I or my employer did not see the benefits to participating

03 Participating only provides limited representation rights

04 Some other reason (please specify): [TEXT BOX]

Interaction with IRS and Services

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q19

The following questions are about your awareness of different ways to contact the IRS. Below is a list of ways you can get help from the IRS. Before reading this question, did you know you could get help from the IRS in each of the following ways?

	01 Yes	02 No
Q19a Visiting the IRS website (IRS.gov)		
Q19b Calling the IRS toll-free line (800-829-1040)		
Q19c Calling the Practitioner Priority Service (PPS) toll-free line		
Q19d Using the IRS2Go App (for mobile devices)		
Q19e Viewing/following IRS social media accounts		
Q19f Visiting an IRS office		
Q19g E-news for tax professionals		

[ASK IF Q19A=01]

[MUL=13]

Q20

Which of the following IRS.gov services/tools have you heard of?

Please select all that apply.

- 01 Interactive Tax Assistant (ITA) (asks you a series of questions that guide you to a response tailored to your situation)
- 02 IP PIN (Identity Protection Personal Identification Number) Application (online application for a unique number from the IRS used for identity theft protection)
- 03 IRS Withholding Estimator (helps you determine whether you have the right amount of tax withheld from your paycheck)
- 04 Online Employer Identification Number (EIN) Request (online application to receive an EIN)
- 05 Tax Topics (a listing of tax topics that contain general individual and business tax information)
- 06 Where's My Amended Return? (check the status of your amended return (1040X))
- 07 Get Transcripts Online (online downloading of transcript or prior year return)
- 08 EITC Assistant (helps you determine Earned Income Tax Credit eligibility)
- 09 Directory of Tax Return Preparers (find preparers in your area who hold professional credentials recognized by the IRS)
- 10 IRS Online Account (secure tool to view your IRS account information including balance, payments, tax records and more)
- 11 Preparer Tax Identification Number (PTIN) Application
- 12 Tax Preparer Toolkit on IRS.gov
- 13 Tax Pro Account on IRS.gov
- 14 None of these [EXCLUSIVE]

[ASK IF Q19a=01 OR Q19b=01 OR Q19c=01 OR Q19d=01 OR Q19e=01 OR Q19f=01 OR Q19g=01]

[MUL=7]

Q21

The next questions are about any contact you may have had with the IRS in the past 12 months. In the past 12 months, did you personally do any of the following?

Please select all that apply.

- 01 Visited the IRS website (IRS.gov) to obtain specific information. Please do not count casual browsing. [HIDE IF Q19a NE 01]
- 02 Called the IRS toll-free line (800-829-1040) [HIDE IF Q19b NE 01]
- 03 Called the Practitioner Priority Service (PPS) toll-free line [HIDE IF Q19c NE 01]
- 04 Used the IRS2Go App (for mobile devices) [HIDE IF Q19d NE 01]
- 05 Viewed/followed IRS social media accounts [HIDE IF Q19e NE 01]
- 06 Visited an IRS office [HIDE IF Q19f NE 01]
- 07 Contacted the IRS another way (please specify) [TEXT BOX]
- 08 I didn't contact the IRS [EXCLUSIVE]

[ASK IF Q21=01,02,03,04,05,06,07]

Q22

Please rate your overall satisfaction with contacting the IRS.

- 01 Very satisfied
- 02 Satisfied
- 03 Neither satisfied nor dissatisfied
- 04 Dissatisfied
- 05 Very dissatisfied

[ASK IF Q22=04,05]

Q22a

Why were you dissatisfied with contacting the IRS?
[TEXT BOX]

[ASK IF Q20=01,02,03,04,05,06,07,08,09,10,11,12,13]
[MUL=13]

Q23

Which of the following IRS.gov services/tools have you used in the past 12 months?

Please select all that apply.

- 01 Interactive Tax Assistant (ITA) (asks you a series of questions that guide you to a response tailored to your situation) [HIDE IF Q20 NE 01]
- 02 IP PIN (Identity Protection Personal Identification Number) Application (online application for a unique number from the IRS used for identity theft protection) [HIDE IF Q20 NE 02]
- 03 IRS Withholding Estimator (helps you determine whether you have the right amount of tax withheld from your paycheck) [HIDE IF Q20 NE 03]
- 04 Online Employer Identification Number (EIN) Request (online application to receive an EIN) [HIDE IF Q20 NE 04]
- 05 Tax Topics (a listing of tax topics that contain general individual and business tax information) [HIDE IF Q20 NE 05]
- 06 Where's My Amended Return? (check the status of your amended return (1040X)) [HIDE IF Q20 NE 06]
- 07 Get Transcripts Online (online downloading of transcript or prior year return) [HIDE IF Q20 NE 07]
- 08 EITC Assistant (helps you determine Earned Income Tax Credit eligibility) [HIDE IF Q20 NE 08]
- 09 Directory of Tax Return Preparers (find preparers in your area who hold professional credentials recognized by the IRS) [HIDE IF Q20 NE 09]
- 10 IRS Online Account (secure tool to view your IRS account information including balance, payments, tax records and more) [HIDE IF Q20 NE 10]
- 11 Preparer Tax Identification Number (PTIN) Application [HIDE IF Q20 NE 11]
- 12 Tax Preparer Toolkit on IRS.gov [HIDE IF Q20 NE 12]
- 13 Tax Pro Account on IRS.gov [HIDE IF Q20 NE 13]
- 14 None of these [EXCLUSIVE]

[ASK ALL]

Q24

How many of your clients have given you authorization to communicate directly with the IRS on their behalf?

- 01 None
- 02 A few
- 03 Less than half
- 04 About half
- 05 More than half
- 06 Almost all
- 07 All

[ASK ALL]

Q25

How satisfied are you with your ability to communicate directly with the IRS on behalf of your clients?

- 01 Very satisfied

- 02 Satisfied
- 03 Neither satisfied nor dissatisfied
- 04 Dissatisfied
- 05 Very dissatisfied
- 06 I have never communicated directly with the IRS on behalf of my clients

[ASK IF Q25=01,02,03,04,05]

[MUL=4]

Q25a

How do you communicate directly with the IRS on behalf of your clients?

Please select all that apply.

- 01 Email
- 02 Phone
- 03 Secure portal
- 04 Other method

[ASK ALL]

Q26

For approximately what percentage of your clients do you have current Power of Attorney?
RANGE 0-100 [NUMBER BOX] %

999 Not sure

[ASK ALL]

Q27

If the IRS were to offer a feature for tax professionals to chat online with a live representative, how likely is it that you would use it?

- 01 Very likely
- 02 Somewhat likely
- 03 Neither likely nor unlikely
- 04 Somewhat unlikely
- 05 Very unlikely

[ASK ALL]

Q28

If the IRS were to offer the use of third-party wallets (Zelle, Venmo, CashApp) for paying taxes or receiving refunds, how likely are you to support your clients using this service?

- 01 Very likely
- 02 Somewhat likely
- 03 Neither likely nor unlikely
- 04 Somewhat unlikely
- 05 Very unlikely

[ASK ALL]

Q29

Overall, how satisfied are you with the services provided by the IRS to you in your role as a tax professional?

- 01 Very satisfied
- 02 Satisfied
- 03 Neither satisfied nor dissatisfied
- 04 Dissatisfied

05 Very dissatisfied

[ASK ALL]

Q30

What additional services could the IRS provide to you as a tax professional?

[TEXT BOX]

Taxpayer Digital Communications

[ASK ALL]

Q31

In the past 24 months have you been involved in an audit of a client's tax return?

01 Yes

02 No

03 Not sure

[ASK IF Q31=01]

Q31a

Are you aware of the option to submit and receive documents electronically during an audit?

01 Yes

02 No

[ASK IF Q31a=01]

Q31b

Have you submitted and/or received documents electronically during a client's audit?

01 Yes

02 I tried but was unable to

03 No

04 Not sure

[ASK IF Q31b=03]

Q31c

Why didn't you submit/receive documents electronically?

[TEXT BOX]

Tax Law Changes

[ASK ALL]

[MUL=3]

Q32

Which of the following are your top 3 sources for information on new tax law and legislation?
Please select up to 3.

01 IRS Publications

02 IRS Website

03 IRS e-News for Tax Professionals

04 Trade or association publications

05 Software Manufacturer

06 The Tax Book (Tax Materials, Inc.)

07 Other non-IRS publications

08 Social media outlets (i.e., Twitter, YouTube)
09 Other (Please specify): [TEXT BOX]

[ASK ALL]

Q33

What additional resources or information about new legislation do you need from the IRS?
[TEXT BOX]

Outside Sources

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q34

When preparing tax returns for clients, how often do you use each of the following resources?

	01 Never	02 Rarely	03 Sometimes	04 Often	05 All the time
Q34a IRS Publications					
Q34b IRS Website					
Q34c IRS e-News for Tax Professionals					
Q34d Trade or association publications					
Q34e Software Manufacturer					
Q34f The Tax Book (Tax Materials, Inc.)					
Q34g Other non-IRS publications					
Q34h Social media outlets (i.e., Twitter, YouTube)					

[ASK ALL]

Q35

In the past 12 months, have you participated in continuing education and/or other professional training related to tax preparation?

01 Yes

02 No

[ASK IF Q35=01]

Q35a

Which Continuing Professional Education (CPE) activities have you engaged in?
[TEXT BOX]

[ASK ALL]

Q36

The next few questions are about the IRS Nationwide Tax Forums. The IRS Nationwide Tax Forums are the IRS's marquee outreach event to the tax professional community. Are you aware of the IRS Nationwide Tax Forums?

- 01 Yes
- 02 No
- 03 Not sure

[ASK IF Q36=01]

Q36a

Have you attended one of the IRS Nationwide Tax Forums in the last five years (including attending virtually)?

- 01 Yes
- 02 No

[ASK IF Q36a=01]

[MUL=10]

Q36a1

What are the primary reasons you attend the IRS Nationwide Tax Forums?

Please select all that apply.

- 01 Attend seminars and workshops
- 02 Learn about new tax legislation
- 03 Earn continuing education credits
- 04 Visit tax preparation software vendors
- 05 Visit IRS booths (i.e., Certifying Acceptance Agents, Taxpayer Advocate Service)
- 06 Utilize the IRS's Case Resolution Program
- 07 Participate in focus groups
- 08 Network with colleagues
- 09 Ability to access recordings of seminars and workshops throughout the year
- 10 Other (Please specify): [TEXT BOX]

[ASK IF Q36A1=MUL]

Q36b

Which of the following is the main reason you attend the IRS Nationwide Tax Forums?

- 01 Attend seminars and workshops [HIDE IF Q36A1 NE 01]
- 02 Learn about new tax legislation [HIDE IF Q36A1 NE 02]
- 03 Earn continuing education credits [HIDE IF Q36A1 NE 03]
- 04 Visit tax preparation software vendors [HIDE IF Q36A1 NE 04]
- 05 Visit IRS booths (i.e., Certifying Acceptance Agents, Taxpayer Advocate Service) [HIDE IF Q36A1 NE 05]
- 06 Utilize the IRS's Case Resolution Program [HIDE IF Q36A1 NE 06]
- 07 Participate in focus groups [HIDE IF Q36A1 NE 07]
- 08 Network with colleagues [HIDE IF Q36A1 NE 08]
- 09 Ability to access recordings of seminars and workshops throughout the year [HIDE IF Q36A1 NE 09]
- 10 [Q36A1.Choices(10).OpenEnd] [HIDE IF Q36A1 NE 10]

[ASK IF Q36a=02]

[MUL=8]

Q36a2

What are the primary reasons you do not attend the IRS Nationwide Tax Forums?

- 01 Information presented is available through other sources
- 02 Prefer conferences/events with fewer participants
- 03 Quality of presentations has declined

- 04 Registration fee is too expensive
- 05 Cost of travel is too expensive
- 06 Unable/unwilling to travel
- 07 Held during the summer months (July, August)
- 08 Other (Please specify): [TEXT BOX]

Due Diligence

[ASK ALL]

Q37

Are you aware of IRC section 6695(g) regarding preparer due diligence for “certain tax benefits”?

- 01 Yes
- 02 No
- 03 Not sure

[ASK ALL]

[MUL=6]

Q38

Which of the following resources do you use for information regarding due diligence requirements?

Please select all that apply.

- 01 Circular 230 - Regulations Governing Practice before the Internal Revenue Service
- 02 Tax Preparer Toolkit on IRS.gov
- 03 IRS's eNews for Tax Professionals
- 04 Tax preparation software
- 05 Professional organization training/newsletter
- 06 Non-IRS publications
- 07 None of these [EXCLUSIVE]

[ASK ALL]

[MUL=5]

Q39

What additional education/information would you like the IRS to provide regarding due diligence requirements?

Please select all that apply.

- 01 When/How to complete Form 8867 - Paid Preparer's Due Diligence Checklist
- 02 Comprehensive Due Diligence guide with examples
- 03 Modernized training for CPE on the Tax Preparer Toolkit
- 04 More communication: alerts, tweets, articles, etc.
- 05 Something else (please specify): [TEXT BOX]
- 06 None of these [EXCLUSIVE]

Bad Actors

[ASK ALL]

Q40

How often do you see errors in past returns that were prepared by other tax professionals?

- 01 Never
- 02 Rarely
- 03 Sometimes
- 04 Often
- 05 All the time

[ASK ALL]

Q41

In the past 12 months, how often have you had potential new clients make requests that you would classify as unethical or an abusive tax scheme?

- 01 Never
- 02 Rarely
- 03 Sometimes
- 04 Often
- 05 All the time

[ASK ALL]

Q42

If one of your clients was a victim of a previous abusive tax scheme, how comfortable would you be reporting their previous tax professional to the IRS?

- 01 Not at All Comfortable
- 02 Slightly Comfortable
- 03 Somewhat Comfortable
- 04 Comfortable
- 05 Very Comfortable

[ASK ALL]

Q43

Are you aware that you can file a complaint with the IRS if you suspect another tax professional of improper tax preparation practices?

- 01 Yes
- 02 No
- 03 Not sure

Data Security

[ASK ALL]

[MUL=3]

Q44

Are you aware of any of the following data security information from the IRS?

Please select all that apply.

- 01 The IRS Security Summit
- 02 Publication 5293, Data Security Resource Guide for Tax Professionals
- 03 Other (please specify): [TEXT BOX]

[ASK ALL]

Q45

Do you/your organization have a plan in place in the event of a data security breach?

- 01 Yes, a plan is in place

02 A plan is being developed but not complete yet
 03 No

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q46

Please tell us how much you agree or disagree with the following statements.

	01 Strongly agree	02 Agree	03 Neither agree nor disagree	04 Disagree	05 Strongly disagree
Q46a I am up to date on the latest data security information from the IRS					
Q46b I know what to do if I experience a taxpayer data security breach					
Q46c The IRS provides the information I need about tax scams to watch out for					

Attitudes and Perceptions

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q47

Please tell us how much you agree or disagree with the following statements.

	01 Strongly agree	02 Agree	03 Neither agree nor disagree	04 Disagree	05 Strongly disagree
Q47a As a tax professional, I trust the IRS					
Q47b I see the IRS as an ally in providing services to taxpayers					
Q47c The IRS provides tax professionals with the tools they need to provide services					
Q47d The IRS provides tax professionals with all the education/information they need regarding due diligence requirements					

[ASK ALL]

[PROGRAM AS A GRID FOR DESKTOP/LAPTOP AND AS UNFOLDING QUESTIONS FOR MOBILE]

Q48

Please tell us how much you agree or disagree with the following statements.

	01 Strongly agree	02 Agree	03 Neither agree nor disagree	04 Disagree	05 Strongly disagree
Q48a As a tax professional, I play an important role in taxpayer compliance					
Q48b Requiring e-file for more than 10 returns is burdensome on tax professionals					
Q48c Current tax penalties are a deterrent to tax evasion					
Q48e Underserved populations face greater challenges when it comes to compliance					
Q48f The IRS shifts the burden of compliance onto tax professionals					
Q48g Financial penalties assessed on tax professionals are a deterrent to improperly filed returns					
Q48h Generally, tax professionals are compliant with tax law					

[ASK ALL]

Q49

How can the IRS improve its service and support to you as a tax professional?

[TEXT BOX]

[ASK ALL]

CLOSE.

Thank you for participating in this study.