

CEEN 2024 Questionnaire
Simplified Version
3/22/24

WINTRO_1

Thank you for agreeing to participate in our new AmeriSpeak survey! This survey is designed to understand your experiences and expectations on financial topics including payments, taxes, and record keeping. It should take 20-25 minutes to complete. To thank you for sharing your opinions, we will give you a reward of [X] AmeriPoints after completing the survey. As always, your answers are confidential.

Please use the "Continue" and "Previous" buttons to navigate between the questions within the questionnaire. Do not use your browser buttons.

OMB_INTRO.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. You are not required to respond unless a currently valid OMB approval number is displayed. The OMB number for this study is 1545-1432. If you have any comments regarding this study, please write to: IRS, Special Services Committee, SE:W:CAR:MP:T:M:S – Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

LANG_OTHER1.

Are you most comfortable speaking English or another language?

1. English
 2. Another language
-

[SHOW IF LANG_OTHER1 = 2 (Most comfortable speaking a language besides English)]

LANG_OTHER2.

What language is that?

1. Spanish
 2. Mandarin
 3. Korean
 4. Vietnamese
 5. Creole
 6. Arabic
 7. Russian
 8. Portuguese
 9. Somali
 10. French
 11. Other (please specify): [TEXTBOX]
-

[SHOW IF LANG_OTHER1 = 2 (Most comfortable speaking a language besides English)]

S1Q1a.

Would you say you can carry on a conversation in English, both understanding and speaking, very well, well, not well, or not at all?

1. Very well
 2. Well
 3. Not well
 4. Not at all
-

[SHOW IF LANG_OTHER1 = 2 (Most comfortable speaking a language besides English)]

S1Q1b.

Would you say you can read a newspaper or book in English very well, well, not well, or not at all?

1. Very well
 2. Well
 3. Not well
 4. Not at all
-

[Respondents qualify as LEP Spanish IF they:

1) say they are most comfortable speaking Spanish, AND

2) say they can carry on a conversation in English “not well” or “not at all” and/or say they can read a newspaper or book in English “not well” or “not at all”.]

Section 1: CEEN Population Screening Questions

S1Q2.

The next few questions ask about your employment situation.

During 2023, were you self-employed or an independent contractor? This could include full-time or part-time work, such as:

- Freelancing
- App-based or “gig” income, such as rideshare or delivery driver (e.g., with Uber), rental host (e.g., with Airbnb), or online seller (e.g., Etsy)
- Other work in which you set your own hours or select your clients or projects

You may or may not have received a 1099 tax form from your employer or clients for this type of work.

1. Yes
 2. No
-

[SHOW IF S1Q2=1 (self-employed or an independent contractor)]

[SP]

S1099Q1.

How do you most often receive 1099 tax forms from your employer or clients?

1. I do not receive 1099 tax forms
 2. Mail / paper correspondence
 3. E-mail
 4. [DELETED]
 5. Other (please specify): [TEXTBOX]
-

S1Q3.

During 2023, did any of the following apply to you?

Select *all* that apply.

1. Owned/operated a Sole Proprietorship
 2. Were a member of a Business Partnership as defined by the IRS with assets of less than \$10 million
 3. Owned/operated a Limited Liability Company (LLC) with assets of less than \$10 million
 4. Owned/operated an S corporation with assets of less than \$10 million
 5. Had another type of small business (please specify): [TEXTBOX]
 6. None of these
-

S1Q6 (SPLIT INTO 2 SCREENS).

Which of the following forms or schedules did you include or expect to include with your federal income tax return for 2023?

Please consider your income earned during the calendar/fiscal year 2023.

- A. Itemized deductions (Schedule A)
- B. Interest and dividend income (Schedule B)
- C. Profit or Loss from Business (Sole Proprietorship) (Schedule C)
- D. Capital gains or losses (Schedule D)
- E. Supplemental Income and Loss, such as rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc. (Schedule E)
- F. Profit or Loss from Farming (Schedule F)
- G. Self-employment income (Schedule SE)
- H. U.S. Return of Partnership Income (Form 1065)
- I. U.S. Income Tax Return for an S Corporation (Form 1120-S)
- J. U.S. Corporation Income Tax Return (Form 1120)

RESPONSE OPTIONS:

1. Yes
2. No
77. Don't know

[TERMINATE IF S1Q6_A through S1Q6_J=1,77,98,99 (selects "yes"/"don't know"/skips/refuses for all items)]

To continue in the survey, respondents must have selected at least one of the following:

- Yes to S1Q2 (self-employed or an independent contractor)
 - One of the small business types in S1Q3 (responses 1-5)
 - Schedule C, E, F, SE, or Form 1065, 1120-S, or 1120 in S1Q6 (responses C/E/F/G/H/I/J)
-

[IF S1Q2=2 AND S1Q3=6 (Didn't identify themselves as SB/SE)]
S1Q6sbse.

You indicated that you filed the following with your tax return this year:

[INSERT ALL SELECTED BELOW IN S1Q6]

- C. Profit or Loss from Business (Sole Proprietorship) (Schedule C)
- E. Supplemental Income and Loss, such as rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc. (Schedule E)
- F. Profit or Loss from Farming (Schedule F)
- G. Self-employment income (Schedule SE)
- H. U.S. Return of Partnership Income (Form 1065)
- I. U.S. Income Tax Return for an S Corporation (Form 1120-S)
- J. U.S. Corporation Income Tax Return (Form 1120)

Based on your responses, you qualify as someone who is self-employed, an independent contractor, or a small business owner for the purpose of this survey.

Tax Filing Screening Questions

S1Q8.

Have you filed or do you plan to file a federal income tax return (Form 1040) this year?

1. Yes
2. No, but I applied for an extension
3. No, I have not filed or gotten an extension for this year
77. Not sure

[TERMINATE IF S1Q8 = 77, 98, 99 (not sure or skips/refuses)]

[SHOW IF S1Q8 = 1 or 2 (Have filed or got extension this year)]

S1Q9.

Who prepared your federal income tax return or extension filing this year?

1. I did

2. My spouse
3. A friend or other family member
4. An independent accountant/CPA
5. A tax preparer at a tax preparation business such as H&R Block or Jackson Hewitt
6. Other paid professional
7. A volunteer preparer from a community organization (*do not count* a tax software company's promotional events)
8. Someone else (please specify): [TEXTBOX]
77. Don't know

[TERMINATE IF S1Q9 = 77, 98, 99 (not sure or skips/refuses)]

[SHOW IF S1Q9=4/5/6]

S1Q9rvw.

If you used a paid tax preparer, to what extent do you typically review the return before it is filed?

1. Minimal review
 2. Moderate review
 3. Detailed review
-

[SHOW IF S1Q9=<3 (self/spouse) AND S1Q8=1 (filed/plans to file)]

S1Q9a.

Which of the following describes how you/your spouse prepared your federal income tax return this year?

- 1 Using tax software
 - 2 By hand, using paper IRS tax forms
 - 3 Went to IRS.gov and used Fillable Forms - filled in blank tax forms online without using tax software
 - 4 Both by hand and using tax software
 - 5 Other (please specify): ____ [SMALL TEXTBOX] ____
 - 77 Don't remember/don't know
-

[SHOW IF S1Q9 > 1 (Did not self-prepare)]

S1Q10a.

How familiar are you with your income tax return that was or will be prepared and filed this year?

1. Very familiar
2. Somewhat familiar
3. Not very familiar
4. Not familiar at all

[TERMINATE IF S1Q10a = 4, 77, 98, 99 ("not familiar at all" or skips/refuses)]

[SHOW IF S1Q8 = 3 (Have not filed and no extension)]

S1Q11.

Why are you not filing a federal income tax return this year?

1. I did not meet the minimum income requirement
 2. I know I will owe taxes and I am not able to pay right now
 3. Other (please specify): [TEXTBOX]
-

[ASK IF S1Q11 = 1 (Reasons related to not having a filing requirement)]

S1Q11a.

How did you know you didn't have to file this year? Please select that option that best represents how you made this decision.

1. Through the Interactive Tax Assistant on IRS.gov
 2. Through my own research
 3. Advice of a tax professional
 4. Advice of a friend or family member
 5. Advice of a business contact
 6. Some other way (please specify): [TEXTBOX]
-

[SHOW IF S1Q8 = 1 or 2 (Have filed or got extension this year)]

S1Q12.

Which filing status did or will you use on your income tax return this year?

1. Single
2. Married, filing jointly
3. Married, filing separately
4. Head of Household (single with dependent parent or child)
5. Qualifying widow(er) with dependent child
77. Don't know

[TERMINATE IF S1Q12 = 77, 98, 99 (don't know or skips/refuses)]

S1Q13.

Have you filed (or do you plan to file) a business income tax return that is separate from your personal tax return in 2024 for 2023?

Again, please consider the income your business earned during the calendar/fiscal year 2023.

1. No, I have not filed and do not plan to file a business return that is separate from my personal income tax return
2. Yes, I have filed or will file a business return that is separate from my personal tax return
77. Not sure

[SHOW IF S1Q13 = 2 (Have biz return or got extension this year)]

S1Q14.

Who prepared your federal business income tax return or extension filing this year?

1. I did
2. My spouse
3. An independent accountant/CPA
4. An employee of the small business or partnership
5. A friend or other family member
6. A tax preparer at a tax preparation business such as H&R Block or Jackson Hewitt
7. Other paid professional
8. A volunteer preparer from a community organization (*do not count* a tax software company's promotional events)
9. Someone else (please specify): [TEXTBOX]
77. Don't know

[SHOW IF S1Q14=1 (self-prepared business return/extension filing)]

S1Q14a.

Which of the following describes how you prepared your federal business income taxes return this year?

- 88 Not applicable, I filed an extension and have not prepared my business return yet
- 1 Using tax software
 - 2 By hand, using paper IRS tax forms
 - 3 Went to IRS.gov and used Fillable Forms - filled in blank tax forms online without using tax software
 - 4 Both by hand and using tax software
 - 5 Other (please specify): ____ [SMALL TEXTBOX] ____
 - 77 Don't remember

To continue in the survey, respondents must have...

- filed their return or applied for an extension in S1Q8, and
- self-prepared in S1Q9 OR said they were very/somewhat/not very familiar in S1Q10a, and
- indicated a filing status in S1Q12 (not "don't know")

Section 2: About Your Business(es) or Self-Employment Situation

*** Other Employment ***

S2Q1.

In addition to your self-employment or small business work, in 2023 did you (or your spouse) work as an employee in an hourly or salaried job for another company or business? You should have received a W2 tax form from your employer.

1. No – only self-employed or a small business owner in 2023 and did not receive a W2 tax form for any of this work.
 2. Yes – I (or my spouse) also worked as an hourly or salaried employee in 2023 and received a W2 tax form for this work.
 77. Not sure
-

*** Self-Employment/Small Business Situation ***

S2Q2.

How long have you been self-employed or an owner/partner in a small business?

1. Less than 1 year
 2. 1-3 years
 3. 4-5 years
 4. 6-10 years
 5. More than 10 years
-

S2Q3.

Altogether, about how many self-employment jobs and small businesses do you currently have?

For this question, please think about the overall self-employment job or small business, not about the number of clients, projects, or locations you have for that job/business.

1. 1
 2. 2-3
 3. 4-5
 4. More than 5
-

S2Q4.

Which of the options below best describes your current self-employment job or small business? For this question, if you have more than one self-employment job/small business, please think about the one where you earn the most money.

Select the closest fit for your job/business. A text box will appear for you to further clarify your specific industry.

[Textbox only comes up once they select one of the response options]

1. Accommodation and Food Services [TEXTBOX]
2. Agriculture, Forestry, Fishing and Hunting [TEXTBOX]
3. Arts, Entertainment, and Recreation [TEXTBOX]
4. Construction [TEXTBOX]
5. Finance and Insurance [TEXTBOX]
6. Health Care and Social Assistance [TEXTBOX]
7. Manufacturing [TEXTBOX]

8. Professional, Scientific, Technical Services, and IT [TEXTBOX]
 9. Educational Services [TEXTBOX]
 10. Real Estate and Rental and Leasing [TEXTBOX]
 11. Retail or Wholesale Trade [TEXTBOX]
 12. Transportation and Warehousing [TEXTBOX]
 13. Non-Profit, Social Advocacy, and Religious Organizations [TEXTBOX]
 14. Personal Care Services [TEXTBOX]
 15. Automotive Repair and Maintenance [TEXTBOX]
 16. Other [TEXTBOX]
-

S2Q8.

In 2023, did you pay any employees or independent contractors to do work for your business? (Do not count paying yourself or spouse.)

1. Paid employees **only** (employees would normally receive a W2 tax form)
 2. Paid independent contractors **only** (independent contractors would normally receive a 1099 tax form)
 3. Paid both types of workers
 4. Paid neither type of worker
 5. Not sure
-

Section 3: Tax Requirements Awareness and Expectations

*** General Knowledge ***

[SHOW IF S2Q2 = 1 OR 2 (Less than 3 years in business)]

S3Q1.

How did you determine what to report on your business or self-employment taxes? Select all that apply.

1. Guidance from tax software or tax preparer
 2. Information from IRS.gov
 3. Online resource other than IRS.gov
 4. Information from the IRS other than IRS.gov (such as IRS forms and publications)
 5. Guidance from family, friends, and/or other business owners
 6. Another way (please specify): [TEXTBOX]
 7. Don't know
-

[SHOW IF S2Q2 = 1 OR 2 (Less than 3 years in business)]

S3Q2.

How did you determine what to keep for tax purposes related to your self-employment or small business? Select all that apply.

1. Guidance from tax software or tax preparer
2. Information from IRS.gov

3. Online resource other than IRS.gov
 4. Information from the IRS other than IRS.gov (such as forms and publications)
 5. Guidance from family, friends, and/or other business owners
 6. I don't keep records
 7. Another way (please specify): [TEXTBOX]
 77. Don't know
-

S3q5c.

How easy or difficult was it to figure out what records to keep regarding your self-employment or small business for your taxes?

1. Not applicable, I did not consider keeping records
 2. Very easy
 3. Somewhat easy
 4. Somewhat difficult
 5. Very difficult
-

S3Q3.

How easy or difficult was it to figure out how to report your small business/self-employed income on your taxes overall?

77. Not applicable, I did not report that income
 1. Very easy
 2. Somewhat easy
 3. Somewhat difficult
 4. Very difficult
-

S3Q3a.

How easy or difficult was it to figure out how to report your small business/self-employed expenses on your taxes overall?

77. Not applicable, I did not have any expenses to claim
 1. Very easy
 2. Somewhat easy
 3. Somewhat difficult
 4. Very difficult
-

S3Q51.

Where do you currently get general tax information, including information about changes in tax laws?

Select *all* that apply.

1. IRS

2. Accountant/CPA/tax preparer
 3. Tax preparation software (TurboTax, H&R Block, TaxAct, etc.)
 4. Family/Friend
 5. Library
 6. Media such as radio, television, or newspapers
 7. Notario [only shown in Spanish version]
 8. Post Office
 9. Social media (Facebook, Twitter, etc.)
 10. Other (please specify): [TEXTBOX]
 77. Not sure
-

[SHOW IF S3Q51_1 = 1 (currently get general tax info from the IRS)]

S3Q51A.

From which *IRS resources* do you currently get general tax information, including information about changes in tax laws?

Select *all* that apply.

1. IRS.gov
 2. IRS forms and publications
 3. IRS telephone line
 4. IRS in-person/local IRS office (Taxpayer Assistance Center, walk-in center)
 5. IRS sponsored tax class or seminar
 6. IRS2Go App (for mobile devices)
 7. Other (please specify): [TEXTBOX]
-

[IF LANG_OTHER1 = 2 (most comfortable with a language besides English)]

LANG_OTHER3.

In what language would you prefer to get tax information from the IRS?

1. English
 2. Spanish
 3. Mandarin
 4. Korean
 5. Vietnamese
 6. Creole
 7. Arabic
 8. Russian
 9. Portuguese
 10. Somali
 11. French
 12. Other (please specify): [TEXTBOX]
-

[IF LANG_OTHER1 = 2 (most comfortable with a language besides English)]

[LANG_OTHER4_FORM.](#)

Are you aware of Schedule LEP for tax form 1040? This form can be used to submit a request to receive written communications from the IRS in a language other than English.

1. Yes
 2. No
-

***** Taxable Income (digital transactions, gig income, virtual currency) *****

[S3Q4cc.](#)

Did your business receive any payments using credit cards or debit cards in 2023?

1. Yes
 2. No
-

[S3Q5_CashApp1.](#)

Did your business receive any payments through PayPal, Venmo, Cash App, Zelle, or another third-party payment network or platform in 2023?

1. Yes
 2. No
-

[S3Q5_CashApp4.](#)

Did you receive any personal, non-business payments through PayPal, Venmo, Cash App, Zelle, or another third-party payment network or platform in 2023? This could be from friends or family members to pay you back or chip in for personal expenses.

1. Yes
 2. No
-

[SHOW IF S3Q5_CashApp1= 1 (Biz had 3rd-party network transactions) OR S3Q5_CashApp4=1 (had Personal 3rd-party network use)]

[S3Q5_CashApp2.](#)

How easy or difficult was it to figure out how much of the payments you received through Paypal, Venmo, Cash App, Zelle, etc. in 2023 was taxable?

1. Not applicable, I did not have any taxable income from these payment methods
 2. Very easy
 3. Somewhat easy
 4. Somewhat difficult
 5. Very difficult
-

[SHOW IF S3Q4cc=1 OR S3Q5_CashApp1= 1 OR S3Q5_CashApp4=1 (Biz rec'd credit/debit payments or had Business/Personal 3rd-party network use)]
S1099kQ1.

Were you issued any Forms 1099-K for the 2023 tax year?

Forms 1099-K are currently issued by credit card processors and third-party electronic payment platforms for transactions totaling at least \$20,000 or for 200 transactions in a year.

1. Yes, I was issued one or more Forms 1099-K
2. No, I was not issued any Forms 1099-K
77. Not sure

[SHOW IF S1099kQ1=1 (Were issued 1099-K)]
S1099kQ2.

Which of the following best describes what was included on the Form(s) 1099-K that you were issued for 2023?

1. Only business payments I received
2. Only personal payments I received
3. Both business and personal payments I received
77. Not sure

[SHOW IF S1099kQ1=1 (Were issued 1099-K)]
S1099kQ3.

As far as you can tell, were there any problems or errors with any of the Forms 1099-K you were issued for 2023?

Select *all* that apply.

1. No, there were no problems or errors
2. Personal transactions were included
3. The transaction amounts or totals were incorrect
4. I was issued a Form 1099-K for an account that was not mine
5. I did not find out about a Form 1099-K until after I filed
6. Another type of problem or error (please specify): [TEXTBOX]
77. Not sure

S3Q5.

Did you have any income from “gig,” app-based, or “sharing economy” work in 2023, such as rideshare driver, pet sitting, rental host (such as Airbnb), or other similar work, services, or sales?

1. Yes
 2. No
-

[SHOW IF S3Q5 = 1 (Had gig income)]

S3Q5gigO.

Please briefly describe your gig/on-demand work.

[TEXTBOX]

[SHOW IF S3Q5 = 1 (Had gig income)]

S3Q5gig1.

Was 2023 the first year you did gig/on-demand work?

1. Yes
 2. No
-

[SHOW IF S3Q5 = 1 (Had gig income)]

S3Q5gig2.

Approximately how much of your income comes from gig/on-demand work?

1. All of my income comes from gig/on-demand work
 2. Most of my income comes from gig/on-demand work
 3. About half of my income comes from gig/on-demand work
 4. About a quarter or less of my income comes from gig/on-demand work
-

[SHOW IF S3Q5 = 1 (Had gig income)]

S3Q5trend.

In comparison to 2022, how did your income from gig/on-demand work change in 2023?

1. Decreased greatly
 2. Decreased somewhat
 3. Was about the same
 4. Increased somewhat
 5. Increased greatly
-

[SHOW IF S3Q5 = 1 (Had gig income)]

S3Q5a.

How easy or difficult was it to figure out how to report your gig/on-demand work income on your taxes overall?

1. Not applicable, I did not report that income
2. Very easy
3. Somewhat easy
4. Somewhat difficult
5. Very difficult

[SHOW IF S3Q5 = 1 (Had gig income)]

S3Q5b.

How easy or difficult was it to figure out what expenses from your gig/on-demand work you could claim on your taxes?

1. Not applicable, I did not have any expenses to claim
 2. Very easy
 3. Somewhat easy
 4. Somewhat difficult
 5. Very difficult
-

S3Q6_BTC.

In 2023, did you purchase any BitCoin, Ethereum, or other virtual currency property, digital assets, or cryptocurrency?

1. Yes
 2. No
-

S3Q6.

In 2023, did you conduct any business using BitCoin, Ethereum, or other virtual currency property, digital assets, or cryptocurrency? Consider both income you received and payments you made.

1. Yes
 2. No
-

S3Q6_BTC2.

In 2023, did you pay any employees with BitCoin, Ethereum, or other virtual currency property, digital assets, or cryptocurrency?

1. Yes
 2. No
-

S3Q6_BTC3.

As the use of virtual currency/cryptocurrency continues to increase, what kind of information, resources, guidance, assistance, etc., can the IRS provide to self-employed workers or small business owners such as yourself concerning its use?

[TEXTBOX]

[SHOW IF S3Q6 = 1 (Used virtual currency)]

S3Q6a.

How easy or difficult was it to figure out how to report your digital asset income?

1. Not applicable, I did not report any digital asset income
 2. Very easy
 3. Somewhat easy
 4. Somewhat difficult
 5. Very difficult
-

[SHOW IF S3Q6a = 1 (Did not report virtual currency)]

S3Q6b.

Why didn't you report your virtual currency income?

[TEXTBOX]

*** **Employment Tax** ***

[SHOW IF S2Q8=1,2,3 (Paid workers)]

S3Q7.

You indicated earlier that you paid employees or independent contractors to do work for your business in 2023. Did you use a payroll company?

1. Yes, I used a payroll company
 2. No
-

[SHOW IF S2Q8=1,2,3 (Paid workers)]

S3Q7a.

How easy or difficult was it to determine whether any of these workers were employees (receiving a W2) versus independent contractors (receiving a 1099)?

1. Very easy
 2. Somewhat easy
 3. Somewhat difficult
 4. Very difficult
-

[SHOW IF S3Q7a= 3 or 4 (rated it somewhat/very difficult to determine)]

S3Q7b.

How could the IRS make it easier for you to determine whether your workers are employees or independent contractors?

[TEXTBOX]

[SHOW IF S2Q8=1,2,3 (Paid workers)]

S1099Q2.

Did you file any 1099 tax forms reporting payments you/your business made to independent contractors in 2023 (1099-misc, 1099-NEC, 1099-K, etc.)?

1. Yes
 2. No
 77. Not sure
-

[SHOW IF S1099Q2=1 (filed 1099 forms)]

S1099Q3.

Thinking about Form 1099s that you issue to independent contractors, how many Form 1099s do you file with the IRS on average (in a given tax year)?

1. 1 – 10
 2. 11 – 25
 3. 26 – 50
 4. 51 – 99
 5. 100+
-

[SHOW IF S1099Q2=1 (Filed 1099 forms)]

S3IRIS1

The IRS now offers an online portal called the Information Returns Intake System (IRIS). The IRIS portal allows you to electronically file small or large volumes of any Form 1099 for free directly with the IRS.

Were you aware of the IRIS online portal for e-filing Forms 1099 that you issued to independent contractors?

1. Yes, I've heard of this
 2. No, I haven't heard of this
-

[SHOW IF S3IRIS1=1 (Yes, aware of IRIS)]

S3IRIS2

How did you first hear about the IRIS 1099 e-filing portal on IRS.gov?

1. A postcard from the IRS
 2. Tax professional
 3. Trade website or publication
 4. A friend, family member, or professional contact
 5. Social media (YouTube, Instagram, etc.)
 6. News
 7. On IRS.gov
 8. Online, but not on IRS.gov
 9. Somewhere else (please specify): [TEXTBOX]
-

[SHOW IF S1099Q2=1 (filed 1099 forms)]
S1099Q4.

How did you file Forms 1099 that you issued to others?

1. e-file with FIRE (Filing Information Returns Electronically) application on IRS.gov
 2. e-file with 3rd-party accounting software
 3. e-file using the IRIS portal on IRS.gov
 4. Paper/mail
 5. Tax professional or payroll service
 77. Not sure
-

[SHOW IF (Yes, used IRIS)]
S3IRIS3

Please rate your overall satisfaction with the IRIS online 1099 e-filing portal on IRS.gov.

1. Very dissatisfied
 2. Dissatisfied
 3. Neither satisfied nor dissatisfied (neutral)
 4. Satisfied
 5. Very satisfied
-

[SHOW IF S1099Q4=1,2,3,4 (did not use tax pro to file Form 1099)]
S1099Q5.

Do you use accounting software products (e.g., QuickBooks, TurboTax) to prepare Forms 1099?

1. Yes
 2. No
-

[SHOW IF S1099Q2=1 (Filed 1099 forms)]
S1099Q6.

Are you aware of the new requirement that if you are filing 10 or more information returns in 2024 you must e-file them?

These information returns include Forms 1098, 1098-T, 1099-DIV, 1099-INT, 1099-K, 1099-MS, 1099-NEC, and 8027.

1. Yes, I've heard of this requirement
 2. No, I haven't heard of this requirement
-

[SHOW IF S2Q8=1,2,3 (Paid workers)]
S3Q9.

Are you aware of the following employment (payroll) tax forms?

- A. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- B. Form 941, Employer's Quarterly Federal Tax Return to report federal income withholding and Federal Insurance Contributions Act (FICA) tax deposits
- C. Form 944, Employer's Annual Federal Tax Return- generally for businesses whose federal tax withholding and FICA tax liabilities add up to less than \$1,000. Annual filing to report federal income withholding and FICA tax deposits

RESPONSE OPTIONS:

- 1. Yes
 - 2. No
-

[SHOW IF ANY (S3Q9_A, S3Q9_B, S3Q9_C) = 1 (Yes, aware of 940, 941, or 944)]

S3Q10.

Employers are required to file federal employment tax withholding and FICA tax returns either annually or quarterly. Which employment tax form did you file in 2023?

- 1. Form 941, Employer's Quarterly Federal Tax Return
 - 2. Form 944, Employer's Annual Federal Tax Return
 - 3. Not sure (please explain): [TEXTBOX]
 - 4. I did not file either of these
-

[SHOW IF ANY (S3Q9_A, S3Q9_B, S3Q9_C) = 1 (Yes, aware of 940, 941, or 944)]

S3Q10a.

Did you file Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return in 2023?

- 1. Yes
 - 2. No
-

[SHOW IF S3Q10 = 1 or 2 (Yes, filed 941, or 944)] or S3Q10a = 1 (Yes, filed 940)

S3Q11.

How easy or difficult was it to determine which employment (payroll) tax forms to file?

- 1. Very easy
 - 2. Somewhat easy
 - 3. Somewhat difficult
 - 4. Very difficult
-

[SHOW IF ANY (S3Q10) = 1 or 2 (Yes, filed 941, or 944)] or S3Q10a = 1 (Yes, filed 940)

S3Q12.

How did you file...?

- A. [SHOW IF S3Q10a=1 (filed 940)] Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- B. [SHOW IF S3Q10=1 (filed 941)] Form 941, Employer's Quarterly Federal Tax Return
- C. [SHOW IF S3Q10=2 (filed 944)] Form 944, Employer's Annual Federal Tax Return

RESPONSE OPTIONS:

- 1. e-filed
 - 2. Paper/mail
 - 77. Not sure
-

[SHOW IF ANY (S3Q12_A, S3Q12_B, S3Q12_C) = 2 (Filed any by paper)]
S3Q12a.

What would increase your likelihood of using e-file instead of filing by paper? Select all that apply.

- 1. If e-filing were simpler
 - 2. If e-filing were more secure
 - 3. If e-filing made record retention easier
 - 4. If e-filing were less expensive
 - 5. If my tax preparer wanted to e-file
 - 6. Nothing could make me want to e-file
 - 7. Another reason (please specify): [TEXTBOX]
-

[SHOW IF S3Q10 = 1,2 OR S3Q10A = 1 (Filed 941,944, or 940)]
S3Q13.

Is the person/company who prepared your federal employment (payroll) tax form(s) the same one who prepared your income tax return?

- 1. Yes
 - 2. No
-

[SHOW IF S3Q13 = 2 (No, different person prepared employment tax forms)]
S3Q14.

Who prepared your federal employment (payroll) tax form(s)? Select all that apply.

- 1. I did
- 2. My spouse
- 3. A payroll company
- 4. An independent accountant/CPA
- 5. An employee of the small business or partnership
- 6. A friend or other family member
- 7. A tax preparer at a tax preparation business such as H&R Block or Jackson Hewitt
- 8. Other paid professional
- 9. A volunteer preparer from a community organization (*do not count* a tax software company's promotional events)

10. Someone else (please specify): [TEXTBOX]

77. Don't know

[SHOW IF S1Q9 = 1, 2 (self/spouse prepared federal income return) OR S3Q14 = 1, 2, 5 (self/spouse/employee prepared employment tax form(s))]

S3Q14a.

Did the person who prepared your federal employment (payroll) tax form(s) use tax preparation software (TurboTax, H&R Block, QuickBooks, etc.)?

1. Yes
 2. No
 77. Not sure
-

[SHOW IF S3Q10 = 1,2 OR S3Q10A = 1 (Filed 941,944, or 940)]

S3Q15.

How easy or difficult was it for you to prepare your federal employment (payroll) tax form(s)?

1. Not applicable, I did not prepare these forms
 2. Very easy
 3. Somewhat easy
 4. Somewhat difficult
 5. Very difficult
-

Section 4: Communicating with the IRS

S4Q1.

The following questions are about your awareness of different ways to contact the IRS.

The IRS can help you with a lot of information you need to do your taxes. This includes obtaining forms or tax law information, checking refund status, or getting help to resolve a notice.

Below is a list of ways you can get help from the IRS.

Before reading this question, did you know you could get help like this from the IRS in each of the following ways?

- A. Calling an IRS Toll-Free line
- B. Visiting a local IRS office (Taxpayer Assistance Center, walk-in center)
- C. Visiting the IRS website (IRS.gov)
- D. Contacting the IRS by mail
- E. Getting help from a volunteer tax preparer from a community organization
- F. Using the IRS2Go App (for mobile devices)

RESPONSE OPTIONS:

1. Yes, I was aware
 2. No, I was not aware
-

SHOW IF S4Q1_C = 1 (YES, AWARE OF IRS.GOV)]

S4Q2.

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

[ROTATE GRID ITEMS]

- A. **Interactive Tax Assistant (ITA)** (asks you a series of questions that guide you to a response tailored to your situation)
- B. **IP PIN (Identity Protection Personal Identification Number) Application** (online application for a unique number from the IRS used for identity theft protection)
- C. **IRS Withholding Estimator** (helps you determine whether you have the right amount of tax withheld from your paycheck)
- D. **Online Employer Identification Number (EIN) Request** (online application to receive an EIN)
- E. **Tax Topics** (a listing of tax topics that contain general individual and business tax information)
- F. [DELETED]
- G. **Where's My Amended Return?** (check the status of your amended return (1040X))
- H. **Get Transcripts Online** (online downloading of transcript or prior year return)
- I. **EITC Assistant** (helps you determine Earned Income Tax Credit eligibility)
- J. **Directory of Tax Return Preparers** (find preparers in your area who hold professional credentials recognized by the IRS)
- K. **IRS Online Account** (secure tool to view your IRS account information including balance, payments, tax records and more)
- L. **Online Chat with Automated Bot**
- M. **Online Chat with Live Assistor**

1. Yes, I've heard of this
 2. No, I haven't heard of this
-

[SHOW IF S4Q1_C = 1 (YES, AWARE OF IRS.GOV)]

S4Q3.

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

[ROTATE GRID ITEMS]

- A. **Electronic Federal Tax Payment System (EFTPS)** (lets you to transmit regular tax payments electronically)
- B. **Direct Pay** (pay money you owe the IRS securely directly from your bank account for free)
- C. **Making an IRS payment through your online account**
- D. **Making an IRS payment using a credit/debit card** (card payment with a fee)
- E. **Making an IRS payment using a digital wallet** (e.g., PayPal, Venmo)
- F. **Online Payment Agreement (OPA)** (online application for an installment agreement)

RESPONSE OPTIONS:

1. Yes, I've heard of this
 2. No, I haven't heard of this
-

[IF ANY (S4Q1_A TO S4Q1_F) = 1 (Aware of any IRS channels in S4Q1)]
INTRO1.

The next questions are about any contact you may have had with the IRS in the *past 12 months*.

[IF LANGSWITCH=ES OR LANG_OTHER2=1 (Taking survey in Spanish or are most comfortable with Spanish)] Please include all contacts regardless of whether they were in Spanish or English.

[IF ANY (S4Q1_A TO S4Q1_F) = 1 (Aware of any IRS channels in S4Q1)]
S4Q4.

In the *past 12 months*, did you personally do any of the following?

Select one answer from each row in the grid.

- A. [ASK IF S4Q1_A = 1] Called an IRS Toll-Free line
- B. [ASK IF S4Q1_B = 1] Visited a local IRS office (Taxpayer Assistance Center, walk-in center)
- C. [ASK IF S4Q1_C = 1] Visited the IRS website to obtain specific information. Please do not count casual browsing.
- D. [ASK IF S4Q1_D = 1] Contacted the IRS through regular mail
- E. [ASK IF S4Q1_E = 1] Got help from a volunteer tax preparer from a community organization
- F. [ASK IF S4Q1_F = 1] Used the IRS2Go App (for mobile devices)

RESPONSE OPTIONS:

1. Yes
 2. No
-

[IF LANG_OTHER1 = 2 (most comfortable with a language besides English) AND S4Q4_A/B/C/F=1]
S4Q4_LANG.

In what language did you interact with the IRS when you...

- A. [SHOW IF S4Q4_A =1 (TOLL-FREE LINE)] Called an IRS toll-free line
- B. [SHOW IF S4Q4_B =1 (TAC)] Visited a local IRS office (Taxpayer Assistance Center, walk-in center)
- C. [SHOW IF S4Q4_C =1 (IRS.GOV)] Visited the IRS website to obtain specific information. Please do not count casual browsing.
- D. [SHOW IF S4Q4_F =1 (IRS2GO)] Used the IRS2GO app (for mobile devices)

RESPONSE OPTIONS:

1. English
2. [SHOW IF LANG_OTHER2 = 1] Spanish
3. [SHOW IF LANG_OTHER2 = 2] Mandarin
4. [SHOW IF LANG_OTHER2 = 3] Korean

5. [SHOW IF LANG_OTHER2 = 4] Vietnamese
6. [SHOW IF LANG_OTHER2 = 5] Creole
7. [SHOW IF LANG_OTHER2 = 6] Arabic
8. [SHOW IF LANG_OTHER2 = 7] Russian
9. [SHOW IF LANG_OTHER2 = 8] Portuguese
10. [SHOW IF LANG_OTHER2 = 9] Somali
11. [SHOW IF LANG_OTHER2 = 10] French
12. Other
13. Don't remember

[IF ANY S4Q4_A - S4Q4_F = 1 (Used any channels)]

S4Q4a.

What was the *primary* reason for your most recent contact with the IRS?

- 1 Get help obtaining a **form or publication**
- 2 Get help obtaining **transcripts** online or by mail (i.e., copies of your previous tax returns)
- 3 Get help with **tax law while preparing** my return such as information on withholding, dependents, deductions, or tax credits
- 4 Get answers to **tax return preparation questions** such as which forms to file, record keeping, filling out forms, how to file or how to get more help
- 5 Get help making tax-related **calculations**
- 6 Get information or assistance about an **IRS notice** — notices are mailed letters about issues such as balances due, overpayments, underpayments, information about tax credits or requests for more information
- 7 Get **tax law information after filing** my tax return to help me clarify the tax process or remain/become compliant such as information about estimated taxes (do *not* count contacts about IRS notices)
- 8 Get information or assistance related to **identity theft**
- 9 Get help obtaining an **IP PIN** (Identity Protection Personal Identification Number), a unique number from the IRS used for identity theft protection (not a PIN you choose yourself to sign a tax return)
- 10 Get information about **making payments**
- 11 Get information about a **refund**
- 12 Get help obtaining an Individual or Employer Tax ID (**ITIN, EIN**)
- 13 **[DELETE]**
- 14 **Update my information** with the IRS
- 15 Other, specify: _____ **[SMALL TEXTBOX]** _____

[SHOW IF S4Q4_C = 1 (Visited IRS.gov within past 12 months) AND ANY (S4Q2 grid = 1 OR S4Q3 grid = 1) (Aware of any IRS.gov services/tools)]

S4Q5.

Which of the following services/tools on the IRS website have you personally used in the past 12 months?

Select one answer from each row in the grid.

[KEEP SAME ORDER AS S4Q2 GRID]

- A. [SHOW IF S4Q3_A = 1] Made a payment to the IRS using the **Electronic Federal Tax Payment System (EFTPS)** (lets you transmit regular tax payments electronically)
- B. [SHOW IF S4Q3_B = 1] Made a payment to the IRS using **Direct Pay** (pay money you owe the IRS securely directly from your bank account for free)
- C. [SHOW IF S4Q3_C = 1] Made a payment to the IRS using your **Online Account**
- D. [SHOW IF S4Q3_D = 1] Made a payment to the IRS using a **credit/debit card on IRS.gov** (card payment with a fee)
- E. [SHOW IF S4Q3_E = 1] Made a payment to the IRS using a **Digital Wallet** (e.g., PayPal, Venmo)
- F. [SHOW IF S4Q2_K = 1] **Online Account** (secure tool to view your IRS account information including balance, payments, tax records and more)
- G. [SHOW IF S4Q3_F = 1] Made a payment to the IRS using an **Online Payment Agreement (OPA)** (online application for an installment agreement)
- H. [SHOW IF S4Q2_A = 1] **Interactive Tax Assistant (ITA)** (asks you a series of questions that guide you to a response tailored to your situation)
- I. [SHOW IF S4Q2_B = 1] **IP PIN (Identity Protection Personal Identification Number) Application** (online application for a unique number from the IRS used for identity theft protection)
- J. [SHOW IF S4Q2_C = 1] **IRS Withholding Estimator** (helps you determine whether you have the right amount of tax withheld from your paycheck)
- K. [SHOW IF S4Q2_D = 1] **Online Employer Identification Number (EIN) Request** (online application to receive an EIN)
- L. [SHOW IF S4Q2_E = 1] **Tax Topics** (a listing of tax topics that contain general individual and business tax information)
- M. [DELETED]
- N. [SHOW IF S4Q2_G = 1] **Where's My Amended Return?** (check the status of your amended return (1040X))
- O. [SHOW IF S4Q2_H = 1] **Get Transcripts Online** (online downloading of transcript or prior year return)
- P. [SHOW IF S4Q2_I = 1] **Earned Income Tax Credit Assistant** (helps you determine Earned Income Tax Credit eligibility)
- Q. [SHOW IF S4Q2_J = 1] **Directory of Tax Return Preparers** (find preparers in your area who hold professional credentials recognized by the IRS)
- R. [SHOW IF S4Q2_L = 1] **Online Chat with Automated Bot**
- S. [SHOW IF S4Q2_M = 1] **Online Chat with Live Assistor**

RESPONSE OPTIONS:

- 1. Yes
- 2. No

[IF LANG_OTHER1 = 2 (most comfortable with a language besides English) AND S4Q4_A/B/C/F=1]
S4Q4_LANG2.

To what extent is it important for you to be able to interact with the IRS in your preferred language?

- 1. Very important
- 2. Somewhat important
- 3. Not very important

4. Not important at all
-

[SHOW IF ANY S4Q4 = 1 (Contacted the IRS)]

S4Q5a.

Please rate your overall satisfaction with contacting the IRS.

1. Very dissatisfied
 2. Dissatisfied
 3. Neither satisfied nor dissatisfied (neutral)
 4. Satisfied
 5. Very satisfied
-

[SHOW IF S4Q5a = 1 OR 2 (Dissatisfied)]

S4Q5b.

Why were you dissatisfied with contacting the IRS?

[TEXTBOX]

*** Online Accounts ***

[SHOW IF S4Q2K = 1 (Heard of online account)]

S4Q6.

Have you ever used your IRS online account (a secure tool to view your IRS account information including balance, payments, tax records and more)?

1. Yes
 2. No
 3. I have tried to use IRS online account but was not able to set up an account
-

[SHOW IF S4Q6 = 1]

S4Q6a.

Please rate your overall satisfaction with the IRS online account.

1. Very dissatisfied
 2. Dissatisfied
 3. Neither satisfied nor dissatisfied (neutral)
 4. Satisfied
 5. Very satisfied
-

[SHOW IF S4Q6a = 1 OR 2 (Dissatisfied)]

S4Q6b.

Why were you dissatisfied with the IRS online account?

[TEXTBOX]

S4Q7a.

This question asks you about some possible self-service options that the IRS might implement in the future.

If you needed to perform the following tasks, how likely would you be to use the following IRS self-service options if they were available?

- A. Electronic document submission during an audit
- B. e-filing employment tax forms directly with the IRS
- C. e-filing 1099 tax forms directly with the IRS

RESPONSE OPTIONS:

- 1. Very Likely
 - 2. Likely
 - 3. Unlikely
 - 4. Very Unlikely
-

S4Q7b.

If you needed to get information from the IRS, how likely would you be to use the following IRS self-service options if they were available?

- A. Online chat with an automated bot
- B. Online chat with a live representative
- C. Text message chat with an automated bot
- D. Text message chat with a live representative
- E. Voice chat with an automated bot

RESPONSE OPTIONS:

- 1. Very Likely
 - 2. Likely
 - 3. Unlikely
 - 4. Very Unlikely
-

***** Third Party Authorization *****

[SHOW IF S1Q9 > 2 and < 77 (Third party (not self/spouse) prepared individual or business return)]

S4Q8.

Imagine that you could give your tax preparer permission to view your tax information (i.e., forms filed, payments made, refund amounts) in his/her IRS online account. Your tax preparer would not be able to log into or view your online account if you have one, but the information would be populated into their account where they could see it directly.

Generally speaking, how comfortable would you be with this idea?

1. Very comfortable
 2. Somewhat comfortable
 3. Somewhat uncomfortable
 4. Very uncomfortable
-

[SHOW IF S4Q8 = 1 OR 2 (Comfortable with tax pro access)]

S4Q8a.

If it were an option, how would you prefer to grant permission for your tax professional to view your tax information in their online account? Select all that apply.

1. Checking a box in my online account
 2. Completing a form and submitting it online through IRS.gov
 3. Completing a paper form and mailing it to the IRS
 4. Checking a box on my tax return when I sign it
 5. Other (please specify): [TEXTBOX]
-

[SHOW IF S4Q8 = 3 OR 4 (Uncomfortable with tax pro access)]

S4Q8b.

What concerns would you have about giving permission for your tax professional to view your tax information in their online account?

[TEXTBOX]

[SHOW IF S1Q9 > 2 OR S1Q14 > 2 (Third party (not self/spouse) prepared individual return or corporate/partnership return)]

S4Q9.

Are you aware of the following ways of authorizing the IRS to communicate with your tax preparer about your taxes?

- A. Power of Attorney and Declaration of Representative (Form 2848)
- B. Tax Information Authorization (TIA) (Form 8821)
- C. Limited Tax Information Authorization
- D. Third Party Designee (Checkbox Authorization)
- E. Oral Tax Information Authorization
- F. Oral Disclosure Consent

RESPONSE OPTIONS:

1. Yes
 2. No
-

[SHOW IF ANY (S4Q9_A, S4Q9_B, S4Q9_C, S4Q9_D, S4Q9_E, S4Q9_F) = 1 (Yes, aware of any third party auth types)]

S4Q10.

Have you ever authorized any of these types of third-party access to your IRS filing information?

- A. [SHOW IF S4Q9_A = 1] Power of Attorney and Declaration of Representative (Form 2848)
- B. [SHOW IF S4Q9_B = 1] Tax Information Authorization (TIA) (Form 8821)
- C. [SHOW IF S4Q9_C = 1] Limited Tax Information Authorization
- D. [SHOW IF S4Q9_D = 1] Third Party Designee (Checkbox Authorization)
- E. [SHOW IF S4Q9_E = 1] Oral Tax Information Authorization
- F. [SHOW IF S4Q9_F = 1] Oral Disclosure Consent

RESPONSE OPTIONS:

- 1. Yes
 - 2. No
 - 77. Don't know
-

[SHOW IF S1Q9 > 2 and < 77 (Third party (not self/spouse) prepared individual or business return)]
S4Q11.

Have you ever wanted your tax preparer to get information from the IRS about your taxes, or for the IRS to communicate directly with your tax preparer?

- 1. Yes
 - 2. No
-

[SHOW IF S4Q11 = 1 (If yes)]

S4Q11a.

What, if anything, did you do in that situation?

[TEXTBOX]

Section 5: Payments to the IRS

*** Estimated Taxes ***

S5Q1.

Did you pay any quarterly estimated taxes in 2023? These are paid to the IRS periodically as advance pre-payment of taxes you expect to owe.

- 1. Yes
 - 2. No
 - 77. I don't know
-

[SHOW IF S5Q1 = 1 (Yes, paid quarterly estimated taxes)]

S5Q2.

How easy or difficult was it to determine whether you needed to file estimated quarterly taxes?

1. Very easy
 2. Somewhat easy
 3. Somewhat difficult
 4. Very difficult
-

[SHOW IF S5Q1 = 1 (Yes, paid quarterly estimated taxes)]

S5Q3.

What method(s) did you use to pay your quarterly estimated taxes? Select all that apply.

[ROTATE ITEMS 1-3]

1. **Direct Pay** (paying securely directly from your bank account for free)
 2. **Electronic Federal Tax Payment System (EFTPS)** (allows you to transmit regular tax payments electronically)
 3. **Made an IRS payment using a credit/debit card** (card payment with a fee)
 4. Something else (please specify): [TEXTBOX]
-

[SHOW IF S5Q1 = 1 (Yes, paid quarterly estimated taxes)]

S5Q4.

Which of the following best describes how you knew whether you had to pay quarterly estimated taxes?

[ROTATE ITEMS 1-6]:

1. [CAWI: I; CATI: You] did what [CAWI: I; CATI: you] have always done
 2. [CAWI: My; CATI: Your] tax preparer or accountant told [CAWI: me; CATI: you]
 3. Information [CAWI: I; CATI: you] found on the IRS website or in an IRS publication
 4. Information [CAWI: I; CATI: you] found on another website or publication
 5. Friend or family member
 6. Tax preparation software (TurboTax, H&R Block, QuickBooks, etc.)
 7. [CAWI: I; CATI: You] found out another way (please specify): [TEXTBOX]
-

*** Balance Due ***

S5Q5.

Have you or your business ever had a balance due to the IRS that you didn't pay at the time of filing?

1. Yes
 2. No
-

[SHOW IF S5Q5 = 1 (Yes, have had a balance due to pay off)]

S5Q6.

Please think about the most recent year when you had a balance due. Did you make any payments toward the balance?

1. Yes
 2. No
-

[SHOW IF S5Q5 = 1 (Yes, have had a balance due to pay off)]

S5Q6a.

What barriers, if any, did you face in making timely payments to the IRS?

[TEXTBOX]

[SHOW IF S5Q6 = 1 (Yes, have had made payments on a balance due)]

S5Q7.

What method(s) did you use to make payments? Select all that apply.

[ROTATE ITEMS 1-3]

1. **Direct Pay** (paying securely directly from your bank account for free)
 2. **Electronic Federal Tax Payment System (EFTPS)** (allows you to transmit regular tax payments electronically)
 3. **Made an IRS payment using a credit/debit card** (card payment with a fee)
 4. Something else (please specify): [TEXTBOX]
-

S5Q5_CashApp1.

Have you ever wanted to make payments to the IRS through PayPal, Venmo, Cash App, Zelle, or another third-party payment network or platform?

1. Yes
 2. No
-

S5Q5_CashApp2.

If it were an option, how likely would you be to make payments to the IRS through PayPal, Venmo, Cash App, Zelle, or another third-party payment network or platform?

1. Very Likely
 2. Likely
 3. Unlikely
 4. Very Unlikely
-

S5Q8.

Did you know that there is a penalty for not filing (or getting an extension) before the tax filing deadline?

1. Yes
 2. No
-

S5Q9.

Did you know that a balance owed to the IRS starts to accrue interest after the tax filing deadline?

1. Yes
 2. No
-

*** Payment Plans (Individuals or Businesses) ***

[SHOW IF S5Q5 = 1 (Yes, have had a balance due to pay off)]

S5Q10.

Have you or your business ever had a payment plan with the IRS?

1. Yes
 2. No
-

[SHOW IF S5Q10 = 1 (Yes, have had a payment plan)]

S5Q10b.

How did you set up your payment plan?

1. Online
 2. By phone
 3. Through mail correspondence
 4. In person with an IRS agent
 5. Through a tax professional
 6. Another way (please specify): [TEXTBOX]
-

[SHOW IF S5Q10b = 1 (Yes, set up a payment plan online)]

S5Q10c.

How easy or difficult was it to set up a payment plan online?

1. Very easy
 2. Somewhat easy
 3. Somewhat difficult
 4. Very difficult
-

[SHOW IF S5Q10 = 1 (Yes, have had a payment plan)]

S5Q10a.

How easy or difficult was it to track the balance of that payment plan?

1. Very easy
2. Somewhat easy
3. Somewhat difficult
4. Very difficult

Section 6: Notices from the IRS

S6Q1.

IRS notices are letters about issues such as balances due, overpayments, underpayments, information about tax credits, or requests for more information about a filed tax return. Did you receive a notice in the mail from the IRS regarding your self-employment or small business taxes...?

- A. Within the past 12 months
- B. 1-2 years ago
- C. 3-5 years ago
- D. More than 5 years ago

RESPONSE OPTIONS:

- 1. Yes
 - 2. No
 - 77. Not sure
-

[SHOW IF ANY (S6Q1_A to S6Q1_D) = 1 (Ever received a notice)]

S6Q2.

Please think about your *most recent* notice from the IRS. After receiving the notice, did you understand why you had received it?

- 1. Yes, I understood why I received the notice
 - 2. No, I did not understand why I received the notice
 - 3. I never read the notice
 - 77. Don't remember
-

[SHOW IF S6Q2 = 1 OR 2 (Read notice)]

S6Q3.

After reading the notice, did you know what action you needed to take?

- 1. Yes
 - 2. No
 - 3. No action was necessary
 - 77. Don't remember
-

[SHOW IF ANY (S6Q1_A to S6Q1_D) = 1 (Ever received a notice)]

S6Q4.

What was your most recent notice about?

- 1. An error on the return such as inaccurate responses or miscalculations

2. A payment issue such as not making the required payment to the IRS
 3. A refund issue such as receiving a larger refund than anticipated, having a refund held by the IRS, or having a refund offset to pay a debt
 4. A filing issue such as filing late, missing forms, or not filing
 5. A request for information/proof for items on my tax return (correspondence exam)
 6. Credits I might be eligible for but did not claim
 7. Identity theft
 8. Other (please specify): [TEXTBOX]
 9. The purpose of the notice was not clear
 77. Don't remember
-

[SHOW IF S6Q4 = 1 (Error on return)]

S6Q4a.

Which of the following best describes the error on the return described in your most recent notice?

1. Under-reported income
 2. Incorrect amount of withholding
 3. Incorrect filing status
 4. Incorrect Social Security Number
 5. Made an error with the Shared Responsibility Payment
 6. Claimed a credit for which I didn't qualify
 7. Other math/calculation error
 8. Missing form or signature
 9. Other (please specify): [TEXTBOX]
 77. Don't remember
-

[SHOW IF S6Q4 = 4 (Filing issue)]

S6Q4d.

Which of the following best describes the filing issue regarding your most recent notice?

1. Didn't file a return
 2. Didn't sign return or form
 3. Missing or incorrect forms
 4. Penalty for late filing
 5. Other (please specify): [SMALL TEXTBOX]
 77. Don't remember
-

S6Q5.

In the last 3 years, have you been told by someone at the IRS (in writing, by phone, or in person) that you could submit and receive documents electronically to resolve an issue, such as during an audit?

1. Yes
2. No
77. Not sure or don't remember

[SHOW IF S6Q5 = 1 (Had option to use digital comms)]

S6Q5a.

Did you submit or receive any documents electronically in response to this option?

1. Yes
2. No
77. Not sure or don't remember

[SHOW IF S6Q5a = 2 (Did not use digital comms)]

S6Q5b.

Why did you not submit or receive any documents electronically?

[TEXTBOX]

Section 7: Attitudes & Beliefs

S7Q1.

Please indicate your agreement with the following statements about taxes:

[ROTATE ITEMS]

- A. Contacting the IRS will increase my chances of being audited
- B. I wish the IRS would conduct outreach to taxpayers like me about tax filing requirements
- C. I trust the information I get from friends about taxes
- D. I have claimed an expense on my taxes based on what someone in a similar situation is doing
- E. If I earned money while outside the U.S., I would expect it to be subject to U.S. income tax
- F. If income I earn is not reported to the IRS by others, I do not need to claim it on my taxes
- G. e-Filing will increase my chances of being audited
- H. I trust the IRS to help me understand my tax obligations
- I. I trust the IRS to fairly enforce the tax laws as enacted by Congress and the President
- J. The IRS does a good job of enforcing tax laws for reporting income and expenses on taxes
- K. The IRS treats all taxpayers fairly
- L. Owning a small business or being self-employed increases my chances of being audited
- M. Compared to a few years ago, my chances of being audited are higher

RESPONSE OPTIONS:

1. Strongly disagree
 2. Disagree
 3. Neither agree nor disagree (neutral)
 4. Agree
 5. Strongly agree
-

S7Q2.

What services should IRS offer in the future?

[TEXTBOX]

[DISPLAY5]

Thank you so much for your time and participation.

Please click "Continue" to finish the survey so your responses are recorded.
