

**IRS Oversight Board**  
2010 Taxpayer Attitude Survey

January 2011

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## Information on the IRS Oversight Board Annual Taxpayer Attitude Survey

Since 2002, the IRS Oversight Board has conducted an annual survey to gain deeper understanding of taxpayers' attitudes. The 2002 survey asked only a few questions focused primarily on compliance attitudes. Since then, the survey has been expanded from time to time with the addition of questions designed to gather further insights into taxpayer views concerning customer service, funding priorities, IRS performance, and other tax administration matters. To facilitate longitudinal analysis of changes in taxpayer attitudes over time, the Board generally retains the exact wording of its questions in each subsequent year of the survey.

This document shows the results of the 2010 survey, and compares these to earlier results since 2003 where identical questions and methodology were used. Results from surveys conducted prior to 2003 can be found in older editions of the Board's reports at [www.irsoversightboard.treas.gov](http://www.irsoversightboard.treas.gov).

### Methodology and Sample Size

OMNITEL is a weekly national telephone omnibus service of GfK Custom Research North America. The sample for each week's OmniTel wave consists of 1,000 completed interviews, made up of male and female adults (in approximately equal number), all 18 years of age and over.

### Sampling Method

All interviews are conducted by telephone from four GfK sites: Twin Falls and Rexburg, ID; San Jose, Costa Rica; and Cebu, Philippines. The four sites have a full-time capacity of 400 lines, and utilize an interviewing procedure known as CATI, Computer Assisted Telephone Interviewing. Interviewers have been professionally trained and are continuously monitored and supervised.

Each OMNITEL study is based on a random digit dialing (RDD) probability sample of all telephone households in the

continental United States. The RDD sampling system is totally computer-based and provides an equal probability of selection for each and every telephone household. Thus, the sample represents telephone households with both listed and unlisted phones in their proper proportions. All sample numbers selected by this procedure are subject to an original and at least four follow-up attempts to complete an interview.

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

### Weighting and Sample Reliability

All completed interviews are weighted to ensure accurate and reliable representation of the total population, 18 years and older. The raw data are weighted by a custom-designed computer program which automatically develops a weighting factor for each respondent. This procedure employs five variables: age, sex, education, race and geographic region. Each interview is assigned a single weight derived from the relationship between the actual proportion of the population with its specific combination of age, sex, education, race and geographic characteristics and the proportion in our sample.

Because of the use of rigid and replicable sampling, field, and weighting procedures, all OMNITEL studies are parallel to one another. This affords the opportunity to draw trend comparisons, as well as point-in-time analysis.

### Interviewing Dates

The results contained in this report are based on interviews conducted from August 13-15, 2010. A total of 1,000 interviews were completed; 500 with female and 500 with male adults.

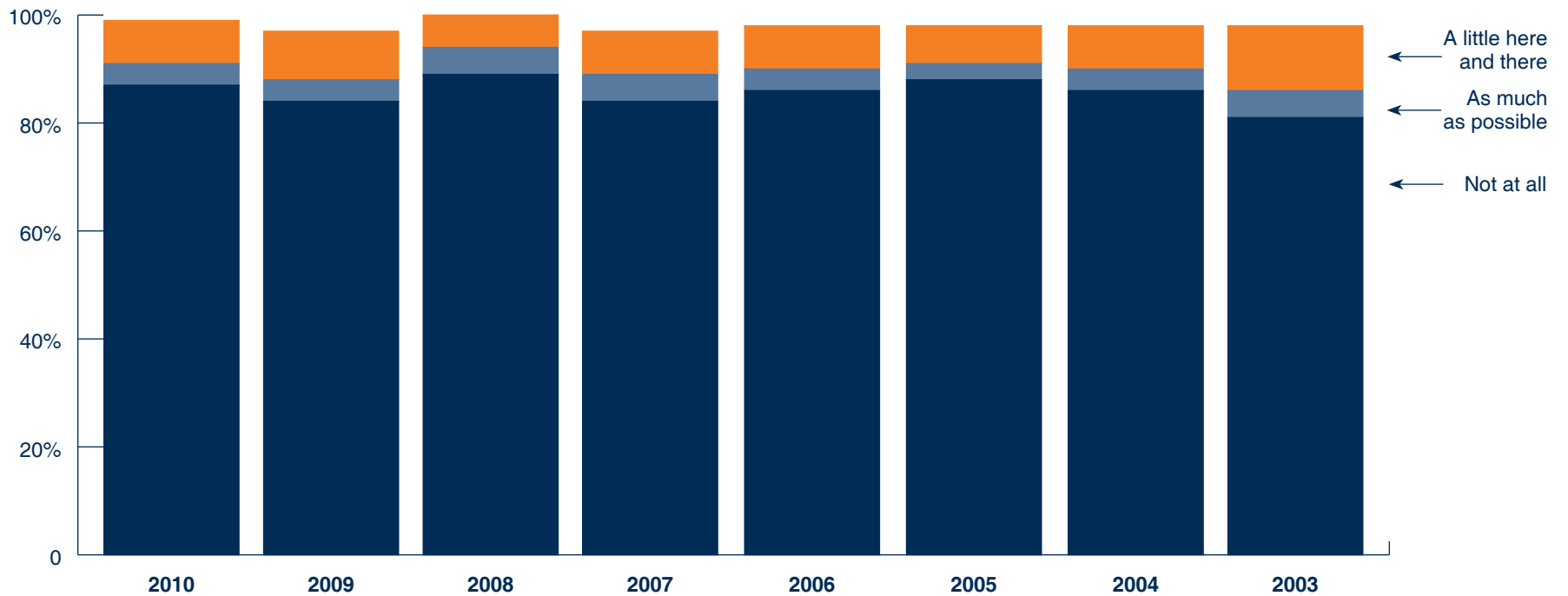
The margin of error on weighted data is +/- 3% for the full sample.

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## IRS Oversight Board 2010 Taxpayer Attitude Survey

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

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

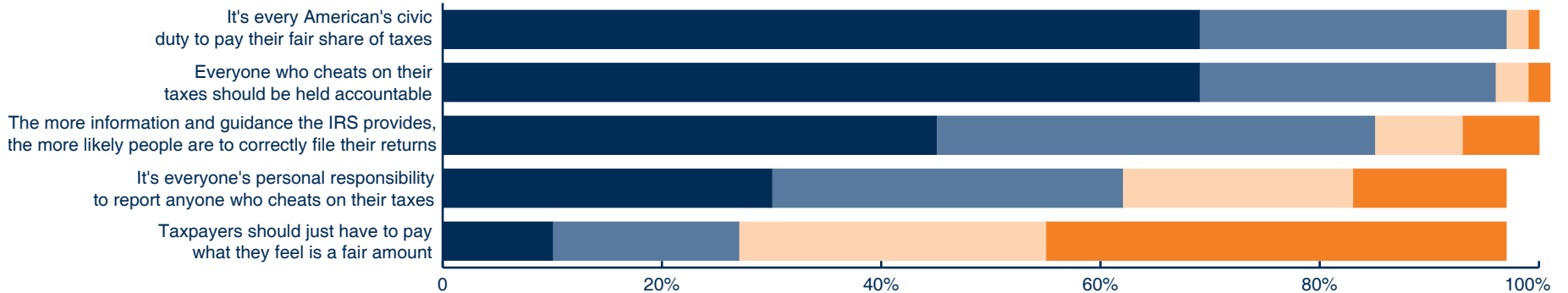


DK = Don't know  
 NA = Not asked  
 NR = No reply

2. For each statement, do you completely agree, mostly agree, mostly disagree, or completely disagree.

	Completely agree (%)								Mostly agree (%)								Mostly disagree (%)								Completely disagree (%)								DK/NA/NR (%)							
	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03
It is every American's civic duty to pay their fair share of taxes	69	70	72	71	73	72	73	68	28	25	22	24	21	24	21	27	2	1	2	2	3	3	4	3	1	2	2	3	2	1	1	2	0	2	1	3	1	2	2	3
Everyone who cheats on their taxes should be held accountable	69	63	67	61	66	63	62	60	27	29	26	28	25	30	29	28	3	5	5	5	5	4	5	8	2	1	2	3	2	2	3	3	2	1	1	2	1	1	1	1
It is everyone's personal responsibility to report anyone who cheats on their taxes	30	28	31	31	30	30	24	19	32	30	29	29	28	32	29	29	21	23	20	16	22	19	22	25	14	16	17	18	16	16	20	24	4	4	3	5	4	3	6	3
Taxpayers should just have to pay what they feel is a fair amount	10	11	12	17	15	13	13	12	17	15	18	17	21	18	17	18	28	31	24	21	23	28	29	24	42	41	43	40	40	40	38	44	3	2	3	4	2	2	3	2
The more information and guidance the IRS provides, the more likely people are to correctly file their returns	45	48	48	42	45	46	45	44	40	39	37	40	38	40	39	38	8	7	9	8	9	8	8	12	7	4	4	7	6	4	4	5	1	2	2	3	2	2	5	2

**2010 Results**

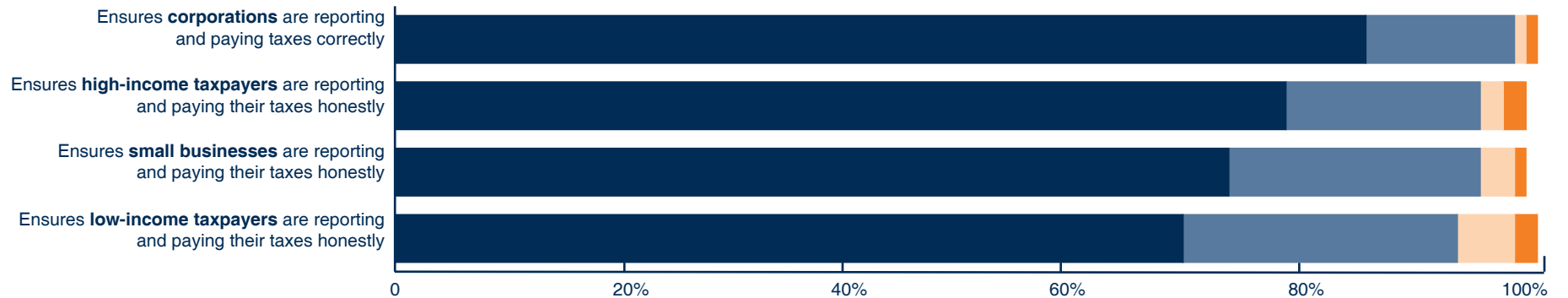


# IRS Oversight Board 2010 Taxpayer Attitude Survey

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

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)							
	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03
Ensures low-income taxpayers are reporting and paying their taxes honestly	69	70	70	64	61	66	61	63	24	25	21	24	28	26	28	24	5	3	6	4	5	6	6	7	2	2	3	5	4	2	2	4	1	1	1	2	2	1	3	2
Ensures small businesses are reporting and paying their taxes honestly	73	76	75	68	68	73	70	70	22	22	20	24	25	22	22	23	3	1	4	3	3	2	3	3	1	1	0	3	2	1	1	2	1	0	1	1	2	1	4	2
Ensures high-income taxpayers are reporting and paying their taxes honestly	78	83	82	79	76	81	79	79	17	15	14	14	18	16	15	16	2	1	2	2	2	1	2	2	2	1	1	3	2	1	1	2	1	1	1	2	2	2	3	2
Ensures corporations are reporting and paying taxes correctly	85	87	86	80	80	87	85	83	13	11	12	12	14	10	10	12	1	0	1	2	2	2	1	1	1	1	1	4	3	1	1	2	1	1	1	2	2	1	2	2

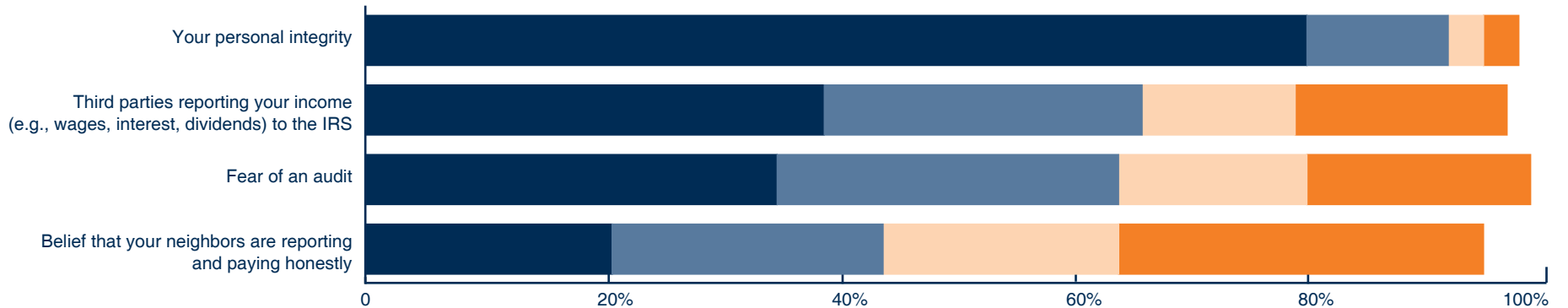
## 2010 Results



4. How much influence does each of the following factors have on whether you report and pay your taxes honestly? Would you say it has a great deal of influence, somewhat of an influence, very little influence, or is not at all an influence?

	Great deal of influence (%)					Somewhat of an influence (%)					Very little influence (%)					Not at all an influence (%)					DK/NA/NR (%)																			
	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03
Fear of an audit	35	39	36	31	35	36	35	37	29	24	23	23	26	26	25	22	16	15	16	13	14	16	16	14	19	21	22	27	21	19	20	23	2	2	3	6	4	3	5	4
Belief that your neighbors are reporting and paying honestly	21	17	23	22	20	21	20	18	23	25	21	18	23	21	22	20	20	18	16	16	16	19	20	18	31	36	36	37	36	33	32	40	5	4	4	7	5	6	6	4
Third parties reporting your income (e.g., wages, interest, dividends) to the IRS	39	38	40	37	40	41	37	37	27	28	23	24	27	27	32	27	13	12	12	12	12	11	10	11	18	19	20	21	17	17	15	21	3	3	4	6	3	4	6	4
Your personal integrity	80	81	81	72	76	82	79	73	12	11	9	15	15	13	12	15	3	4	3	5	4	3	3	5	3	3	5	6	3	1	2	5	2	1	1	2	3	1	3	2

### 2010 Results



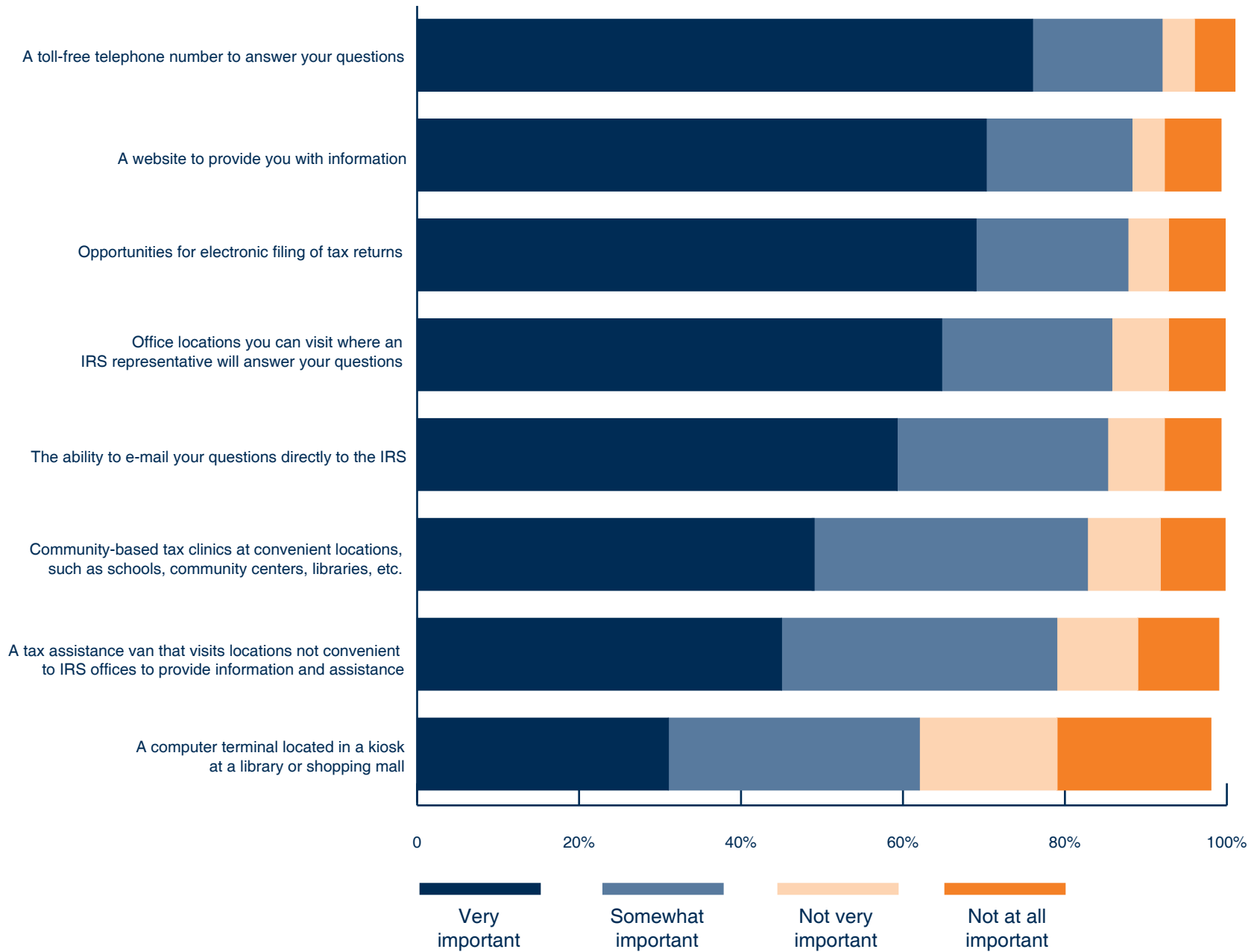
## IRS Oversight Board 2010 Taxpayer Attitude Survey

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

	Very important (%)								Somewhat important (%)								Not very important (%)								Not at all important (%)								DK/NA/NR (%)							
	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03
A toll-free telephone number to answer your questions	76	70	78	69	74	78	77	76	16	19	16	19	17	14	15	15	4	4	3	4	3	3	3	3	5	6	4	8	4	4	4	5	0	0	0	1	1	-	2	1
Office locations you can visit where an IRS representative will answer your questions	65	59	64	60	60	66	63	66	21	28	22	24	26	24	27	23	7	6	7	6	6	5	5	4	7	7	6	8	6	5	4	6	0	0	0	1	1	-	2	1
A website to provide you with information	70	65	69	63	63	65	61	62	18	21	19	21	24	21	24	22	4	5	4	4	5	5	5	4	7	8	7	11	7	8	8	11	1	1	1	1	1	1	3	2
The ability to e-mail your questions directly to the IRS	59	55	57	55	59	57	53	55	26	27	27	26	25	24	26	26	7	8	7	6	7	7	8	7	7	9	8	11	9	10	9	11	1	1	1	2	1	1	4	2
Opportunities for electronic filing of tax returns	69	66	65	59	61	63	59	60	19	20	23	24	25	25	24	22	5	5	6	7	5	4	8	6	7	8	5	8	7	6	6	10	0	1	1	2	1	1	3	2
A computer terminal located in a kiosk at a library or shopping mall	31	37	33	34	36	35	35	33	31	29	30	29	32	32	31	31	17	16	21	15	14	16	18	15	19	18	15	20	16	15	13	19	1	1	1	2	2	1	3	2
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	45	40	49	46	43	45	42	43	34	34	32	32	35	36	35	35	10	13	10	9	10	10	11	9	10	12	9	11	10	7	9	11	1	0	0	1	2	1	3	2
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	49	46	55	51	51	54	51	51	34	34	28	31	32	33	31	31	9	9	8	6	8	6	9	7	8	10	8	11	8	6	6	9	0	1	1	1	2	1	3	1

## 2010 Results

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





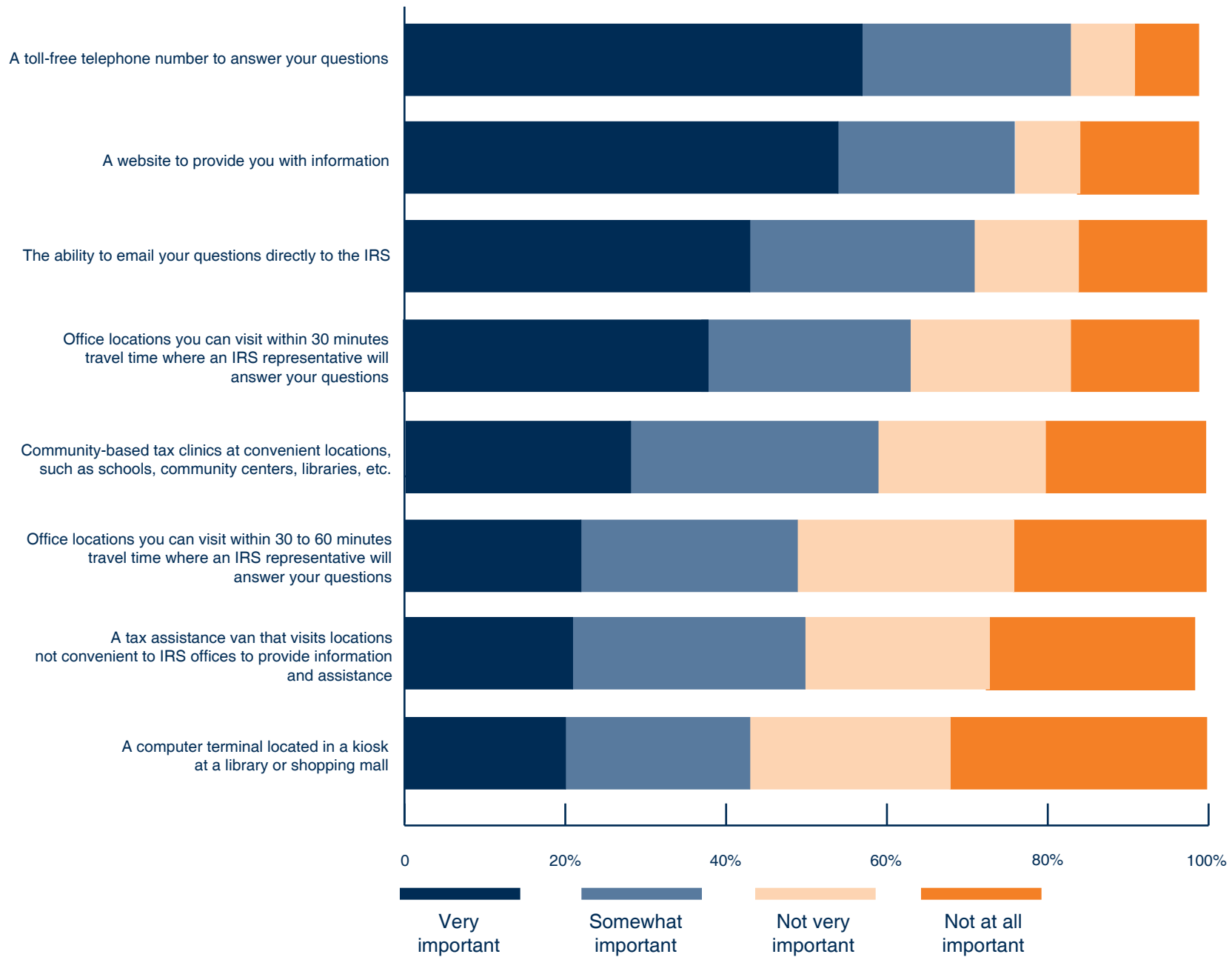
## IRS Oversight Board 2010 Taxpayer Attitude Survey

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, somewhat likely, not very likely, or not at all likely?

	Very likely (%)												Somewhat likely (%)												Not very likely (%)												Not at all likely (%)												DK/NA/NR (%)											
	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03																				
A toll-free telephone number to answer your questions	57	49	57	55	58	61	57	58	26	30	26	24	24	24	25	23	8	10	8	7	9	6	7	6	8	12	9	13	8	9	9	11	0	0	0	-	1	-	2	1																				
Office locations you can visit within 30 minutes travel time where an IRS representative will answer your questions	38	35	41	38	36	40	39	43	26	28	27	26	32	26	29	29	20	19	19	16	17	19	17	12	16	18	14	19	14	15	14	14	0	1	0	1	1	-	2	2																				
Office locations you can visit within 30 to 60 minutes travel time where an IRS representative will answer your questions	22	20	26	24	25	28	26	26	27	27	25	23	26	23	23	24	27	29	27	23	22	27	28	21	24	24	22	29	25	22	22	26	0	0	1	1	1	-	2	2																				
A website to provide you with information	54	52	57	49	51	52	49	52	22	25	22	24	27	24	23	20	8	10	9	6	8	10	10	9	15	12	11	19	13	14	15	18	1	1	1	1	1	-	4	2																				
The ability to e-mail your questions directly to the IRS	43	41	44	41	44	46	43	43	28	28	26	27	27	24	24	23	13	14	14	11	11	12	14	12	16	17	15	21	17	17	17	20	1	0	1	5	1	1	3	2																				
A computer terminal located in a kiosk at a library or shopping mall	20	18	19	19	23	19	19	22	23	19	20	23	23	27	23	24	25	29	31	21	23	24	28	20	32	34	29	36	30	30	28	33	0	0	1	0	1	1	2	2																				
A tax assistance van that visits locations not convenient to IRS offices to provide information and assistance	21	21	24	26	24	25	23	25	29	27	28	28	32	32	28	32	23	24	27	17	19	21	24	19	26	29	21	28	23	21	22	23	1	1	1	1	2	1	3	2																				
Community-based tax clinics at convenient locations, such as schools, community centers, libraries, etc.	28	27	31	32	31	35	30	33	31	28	30	27	31	29	30	33	21	23	22	16	19	19	19	14	20	22	17	23	19	16	19	20	0	1	0	1	1	1	2	1																				

## 2010 Results

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



## IRS Oversight Board 2010 Taxpayer Attitude Survey

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?

	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
None	-	-	-	1	-	2	2	2
One minute or less	5	4	5	13	7	4	3	6
2 to 5 minutes	41	42	41	41	40	47	43	44
6 to 10 minutes	27	28	25	24	22	25	23	23
11 to 30 minutes	24	24	24	19	25	20	27	20
31 to 60 minutes	2	1	2	0	3	2	2	2
60 + minutes	1	0	0	1	0	<1	<1	2
DK/NA/NR	1	1	3	3	2	-	-	1

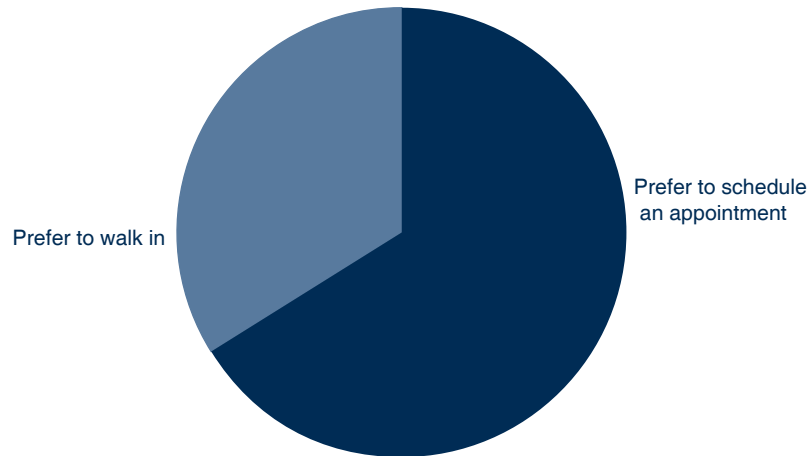
### Values in minutes

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

8. You said you would be likely to use office locations where an IRS representative will answer your questions. Would you prefer to schedule an appointment to speak with a representative at a specific time or would you prefer to walk in at your convenience and wait for the next available representative?

	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
Prefer to schedule an appointment	65	63	58	52	59	62	62	59
Prefer to walk in	33	35	40	47	39	36	35	39
DK/NA/NR	2	2	2	1	1	2	3	2

**2010 Results**



## IRS Oversight Board 2010 Taxpayer Attitude Survey

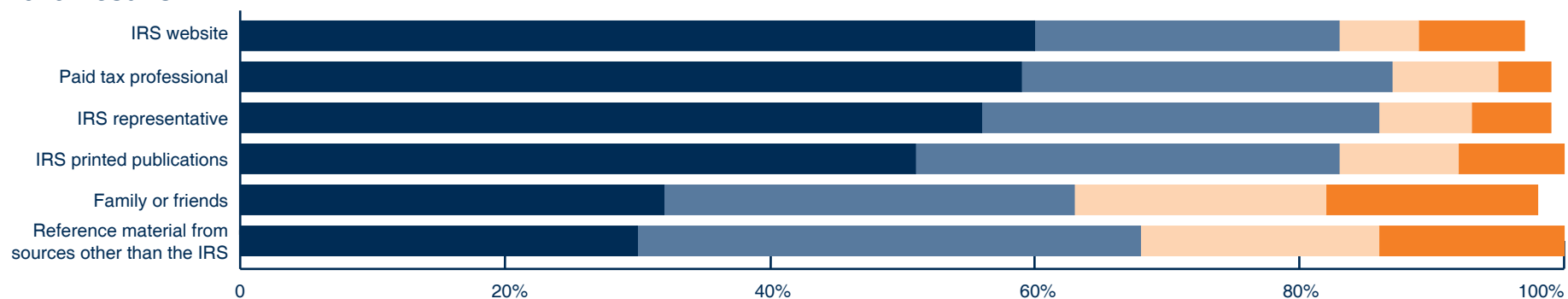
8a. How long are you willing to wait to speak to a customer representative if you visited an IRS walk-in center without an appointment?

	2010 (%)	2009 (%)	2008 (%)	2007 (%)	2006 (%)	2005 (%)	2004 (%)	2003 (%)
None	-	-	-	-	-	3	2	2
Five minutes or less	6	7	7	10	8	7	5	3
6 to 10 minutes	12	9	11	14	9	16	12	17
11 to 15 minutes	12	25	20	20	18	21	15	18
16 to 30 minutes	55	37	38	33	46	44	45	37
31 to 60 minutes	9	16	18	13	8	9	17	18
60+ minutes	6	3	3	6	8	1	4	5
DK/NA/NR	1	2	2	5	1	-	-	1
<b>Values in minutes</b>								
Mean (including none)	36	30	30	30	34	23	32	31
Median (including none)	20	18	19	15	20	17	25	19
Mean (excluding none)	37	31	31	32	35	24	33	32
Median (excluding none)	21	19	20	16	21	17	26	20

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

	Very valuable (%)								Somewhat valuable (%)								Not very valuable (%)								Not at all valuable (%)								DK/NA/NR (%)							
	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03	10	09	08	07	06	05	04	03
IRS representative	56	51	52	47	48	50	49	51	30	32	31	31	34	34	33	32	7	7	9	7	7	7	7	6	6	10	7	12	9	8	8	10	1	1	1	2	2	1	3	2
IRS printed publications, for example, brochures, instructions	51	47	51	46	50	54	52	50	32	33	35	35	34	32	30	32	9	11	7	7	6	7	8	8	8	9	7	11	8	7	7	8	1	1	0	1	1	-	3	2
IRS website	60	56	57	52	52	55	50	51	23	25	25	26	29	26	27	26	6	7	8	7	6	6	7	7	8	11	9	14	11	13	12	14	2	1	1	1	2	1	5	2
Paid tax professional	59	53	55	49	52	54	50	52	28	32	29	32	33	29	31	31	8	7	9	7	6	8	8	7	4	8	5	10	7	7	7	9	1	1	1	1	2	2	4	2
Family or friends	32	27	31	32	30	31	30	30	31	35	32	32	32	32	33	31	19	19	22	17	19	19	18	17	16	18	14	18	17	18	16	20	1	1	1	1	2	1	3	2
Reference material from sources other than IRS, for example, books, software, private sector websites	30	27	28	30	31	31	28	26	38	39	40	39	42	41	40	41	18	17	17	11	11	13	17	14	14	17	13	19	14	14	11	17	0	0	1	2	2	1	3	2

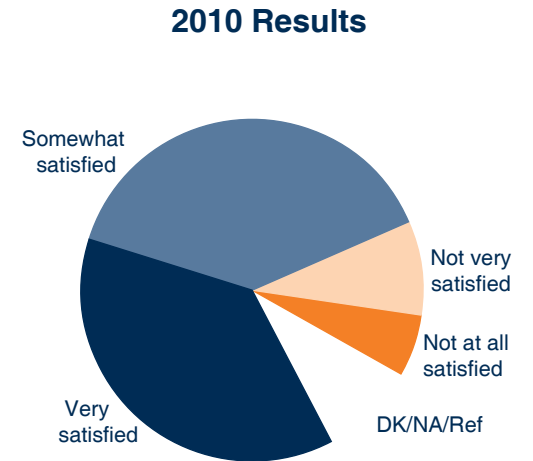
### 2010 Results



## IRS Oversight Board 2010 Taxpayer Attitude Survey

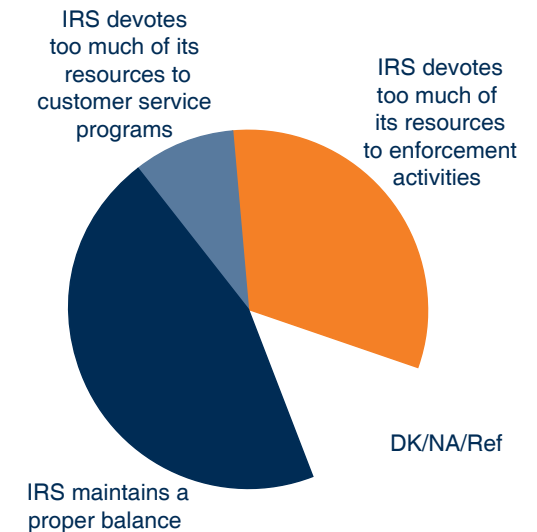
10. Most people have had some type of interaction with the IRS, whether it's just filing your tax return or actually speaking with an IRS representative. How satisfied would you say you have been with your personal interaction with the IRS? Would you say very satisfied, somewhat satisfied, not very satisfied,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

	10 (%)	09 (%)	08 (%)	07 (%)	06 (%)	05 (%)	04 (%)	03 (%)
Very satisfied	38	35	37	36	37	39	38	41
Somewhat satisfied	39	42	39	42	42	39	41	41
Not very satisfied	9	6	9	7	7	8	6	5
Not at all satisfied	6	6	6	8	7	5	5	6
DK/NA/NR	9	10	9	8	8	8	10	8



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

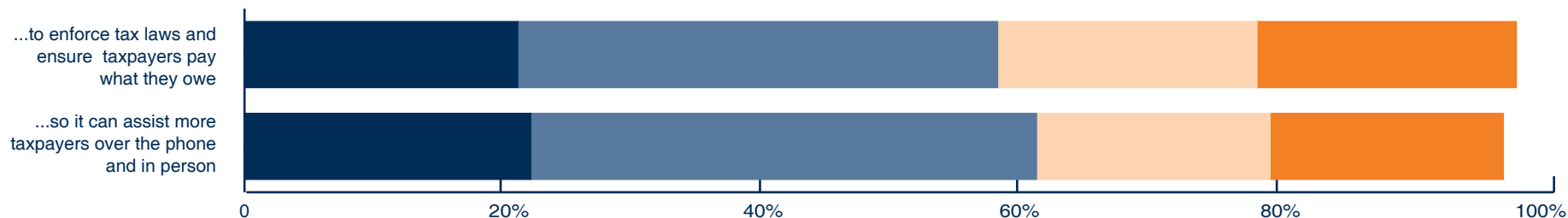
	10 (%)	09 (%)	08 (%)	07 (%)	06 (%)
IRS maintains a proper balance between its enforcement activities and its customer service programs	46	47	44	46	45
IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities	9	10	8	14	13
IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs	32	30	32	25	30
DK/NA/NR	14	13	16	15	12



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

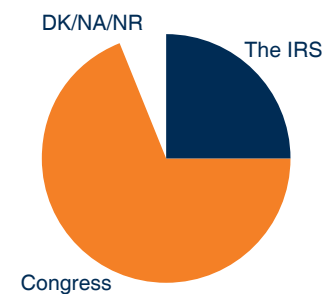
	Completely agree (%)							Mostly agree (%)							Mostly disagree (%)							Completely disagree (%)							DK/NA/NR (%)						
	10	09	08	07	06	05	04	10	09	08	07	06	05	04	10	09	08	07	06	05	04	10	09	08	07	06	05	04	10	09	08	07	06	05	04
The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe	21	18	21	24	24	20	22	37	41	39	40	39	43	40	20	20	20	17	19	19	19	20	18	18	15	15	15	15	3	2	3	4	3	3	5
The IRS should receive extra funding so it can assist more taxpayers over the phone and in person	22	21	22	21	24	22	22	39	36	39	42	42	44	42	18	25	20	18	16	16	18	18	16	17	16	15	15	13	3	2	3	3	4	2	5

The IRS should receive extra funding...



12. Federal tax laws specify which sources of income are subject to taxation and the tax rates to be applied, along with the allowable tax deductions, exemptions, and credits. Which of the following governmental entities do you think is most responsible for writing federal tax laws?

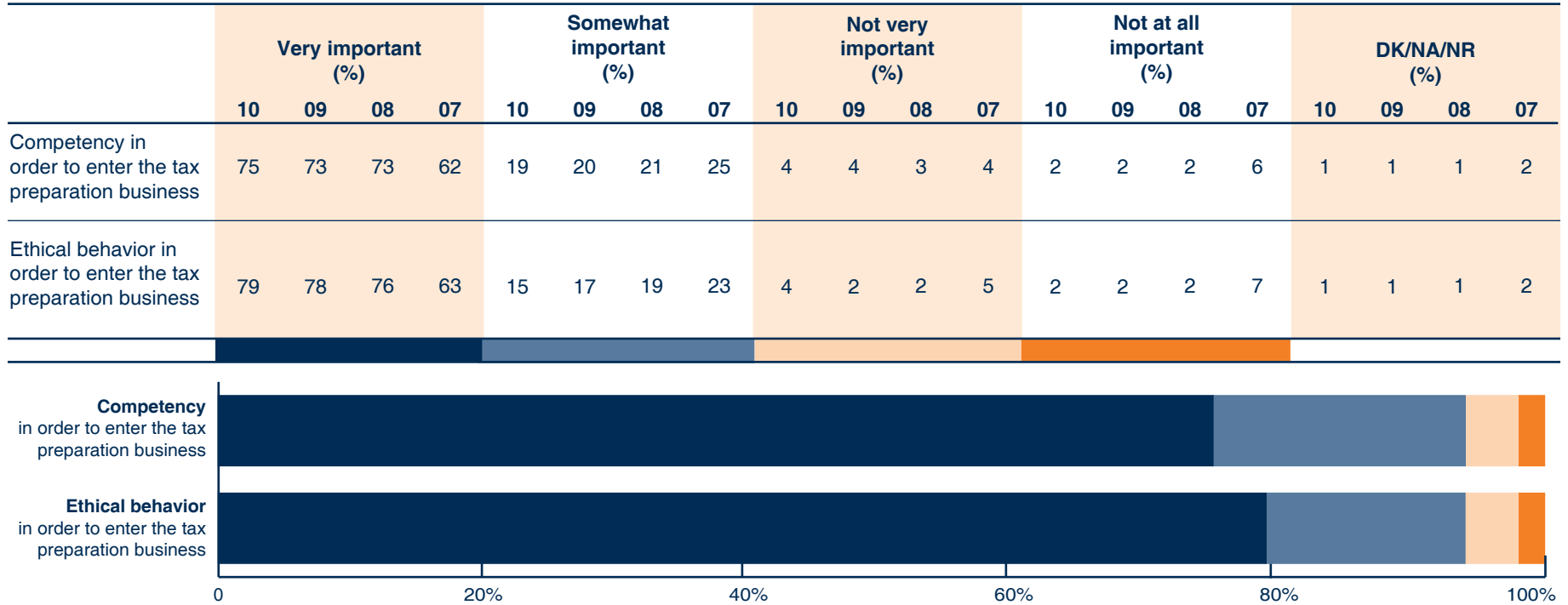
	2010 (%)
The IRS	25
Congress	69
DK/NA/NR	6





## IRS Oversight Board 2010 Taxpayer Attitude Survey

13. In January 2010, the IRS announced its plans that would require all paid preparers of federal tax returns to meet certain registration, testing and continuing professional education requirements. Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers be required to meet standards of...



## **IRS Oversight Board**



### **Contact Information**

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Charles A. Lacijan  
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