

Volume 2

TAS RESEARCH AND RELATED STUDIES

**A Further Exploration of Taxpayers' Varying
Abilities and Attitudes Toward IRS Options for
Fulfilling Common Taxpayer Service Needs**

A Further Exploration of Taxpayers’ Varying Abilities and Attitudes Toward IRS Options for Fulfilling Common Taxpayer Service Needs¹

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EXECUTIVE SUMMARY

Since fiscal year (FY) 2010, the National Taxpayer Advocate has expressed concerns that the overall quality of the Internal Revenue Service's (IRS) taxpayer service has eroded. Over the long term, this erosion could increase taxpayer burden, weaken taxpayers' faith in the tax system, and undermine voluntary compliance. To help the IRS operate in a challenging budget environment, TAS and the Wage & Investment (W&I) Division developed a service priorities matrix to identify where the IRS should focus its limited service resources.

Critical to the success of the matrix was acquiring survey data from different kinds of taxpayers to determine what they need and prefer in terms of service. Unfortunately, the data required to develop the matrix was not readily available and thus project implementation was delayed. For a report in the 2016 ARC, TAS acquired a dataset of survey respondents, but due to its limited size, we were incapable of thoroughly analyzing the needs and preferences of taxpayers. However, for this report, we used a complete dataset and were able to develop our analyses further.

The basic purposes of this report are to:

- Determine the population's access and use of the internet and broadband;
- Determine the ability and desire of taxpayers to use different services and delivery channels; and
- Identify how issue resolution affects taxpayer satisfaction.

TAS based the analysis in this report on 3,735 survey responses obtained as of February 2017. Our design used Random Digit Dialing (RDD) to contact and recruit eligible survey respondents. For analyses of services and delivery channels, we reweighted the data by demographic criteria to more closely mirror IRS service users.

Our most notable research results were the following:

- Overall, we estimate that more than 11 million taxpayers never use the Internet, with a minimum of at least six million in any one of the vulnerable groups (that is, seniors, the taxpayers with disabilities, and low income taxpayers). Nearly 14 million are unlikely to have Internet access at home. Taxpayers indicated that about 28 percent did not have broadband, which translates to over 41 million taxpayers without this type of access. A lack of broadband was more prevalent among vulnerable groups. Approximately half of taxpayers reported they did not feel comfortable sharing personal financial information over the Internet and nearly forty percent did not like sharing personal information with the government.
- Personal circumstances, preferences, and abilities affect the delivery channels that individuals choose to use to obtain IRS services (for instance, those without broadband or Internet are less likely to use the IRS website). Taxpayers preferred the first channel that they used to receive service. Given options about delivery channels, taxpayers did not attempt to use the same delivery channel for every service issue. The most frequently cited service need was to get a form or publication, which one of every three taxpayers needed. More than one of every four taxpayers reported a need for answers to tax law questions. The next most frequently needed services were to: 1) get information about a refund; and 2) obtain transcripts or a copy of a prior year tax return. We also noted that a sizeable group reported needing help with an IRS notice or letter. This group is larger than we would expect to need this service and suggests that there may be a greater need for assistance with notices or letters than the IRS might anticipate. Roughly one in five taxpayers wants to talk with an IRS employee about a notice or letter (either on the phone or

face to face). Only one in twenty prefers that service online. The most preferred way to set up a payment plan was in person contact.

- Resolution was a key factor in driving channel choice and taxpayer satisfaction. Regardless of delivery channel used, approximately one of every three individuals who sought help from the IRS were not successful at completely resolving their issue. Resolution ratings for the automated phone service were lower than TACs, the website, and other IRS information sources, but were not statistically different from phone representative ratings. TAC locations and the IRS website received the highest customer satisfaction ratings. The primary drivers of the lower telephone satisfaction rating were the amount of time it took to get through on the phone and the number of steps required to get to someone that could help the caller.

Our findings show that millions of taxpayers — particularly among the vulnerable taxpayer groups — are still reliant on personal services to address their taxpayer service needs. Moreover, the finding that only a minority of all taxpayers feels secure sharing personal financial information over the Internet has serious implications for IRS Future State expectations that taxpayers will engage with an online IRS account. Just as taxpayers have differing requirements for IRS Services, delivery channel options are not equally suited for providing each type of service. Service needs as well as individual circumstances (including access to communication tools, technical abilities, and prior experiences) influence how service users seek help. These needs range from simple to complex, varied to repetitive, one-time to recurring. Our findings also show a need for the IRS to monitor its assistance programs. Studies of taxpayers' needs, use of services, abilities, and willingness to use various delivery channels should be gathered on a regular basis to enhance the effectiveness of IRS service offerings and taxpayers' understanding of their tax obligations.

Given these circumstances, it is readily apparent that taxpayers need more robust tax assistance platforms and multiple help options — that is, an omnichannel service environment.

INTRODUCTION

Since fiscal year (FY) 2010, the National Taxpayer Advocate has expressed concerns that the overall quality of the Internal Revenue Service's (IRS) taxpayer service has eroded. Over the long term, this erosion compounds taxpayer burden, weakens taxpayers' faith in the tax system, and may undermine voluntary compliance. Understandably, the IRS has endured budget reductions since 2010, which account for much of this erosion.² However, as outlined in the National Taxpayer Advocate's recent *Special Focus* discussion, IRS policy decisions regarding allocation of service priorities and a lack of understanding of taxpayer needs and preferences has also contributed significantly to this decline in service quality and offerings.³

To help the IRS operate in this environment, TAS and the Wage & Investment (W&I) Division developed a matrix to identify where the IRS should focus its limited service resources.⁴ The matrix takes taxpayers' needs and preferences into account, while balancing them against the IRS's need to conserve its limited resources, thus enabling the IRS to make resource allocation decisions that will

2 The IRS's budget increased slightly in 2016, but it was still much lower than the 2010 budget.

3 See National Taxpayer Advocate 2016 Annual Report to Congress (Special Focus: *IRS Future State: The National Taxpayer Advocate's Vision for a Taxpayer-Centric 21st Century Tax Administration*).

4 See National Taxpayer Advocate 2013 Annual Report to Congress vol. 2, 1-30, (Research Study: *The Service Priorities Project: Developing a Methodology for Optimizing the Delivery of Taxpayer Services*).

optimize the delivery of taxpayer service activities given resource constraints.⁵ Congress will also be able to use the results of this methodology to determine whether it is adequately funding core taxpayer service activities.

Unfortunately, the data needed to develop and implement the matrix was not readily available and delayed the project. To address this limitation, TAS designed a survey to provide most of the missing data. In March 2016, TAS hired a contractor to administer this survey to IRS service users. The survey was aimed to collect data on taxpayers' experience with different IRS service options (channels) to accomplish various service tasks, the method the taxpayer used to obtain the service, and taxpayers' willingness to use a delivery method in the future. The targeted time for TAS to receive survey responses was the end of September 2016, but due to unforeseen problems, the contractor was unable to complete the surveys in the timeframe projected. Accordingly, TAS was only able to publish a preliminary report based on the data received by late 2016.⁶ However, by the end of the second quarter of 2017, the contractor completed and delivered the survey data sample, weighted to represent the population of U.S. taxpayers in tax year (TY) 2015. For analyses of services and delivery channels, we reweighted the data to more closely mirror IRS service users.

This report updates the limited data provided in the preliminary Service Priorities report in the 2016 Annual Report to Congress (ARC) and, more importantly, summarizes the key findings of the survey. We will also explore the results from incorporating this data into the Service Priorities matrix. Specifically, we will summarize the data by the service task, and the delivery channel used by the taxpayer to obtain the service. Where sufficient data is available, we will also report on the results by combination of service task and the channel used by the taxpayer to obtain the service. This analysis will consider whether the taxpayer was able to accomplish the desired task, as well as taxpayers' satisfaction with the interaction.⁷

A separate section of this report focusses on taxpayers who may experience more difficulty obtaining IRS services, including elderly taxpayers, taxpayers with disabilities and those taxpayers with little or no access to the internet. As part of its Future State initiative, the IRS began to promote its website as the preferred way to obtain a variety of IRS services. However, taxpayers without ready access to the internet will have difficulty availing themselves of these services. Research studies have shown that the elderly and low income taxpayers are less likely to have ready access to the internet.⁸

Finally, an important factor to consider when evaluating these results is that between the time when the Service Priorities matrix was developed and when this survey data was obtained to finish populating the matrix, the landscape of IRS service offerings has changed significantly. For example, the IRS has continued to decrease the scope of services offered at its Taxpayer Assistance Centers (TACs or walk-in sites). Also, taxpayers are now generally required to make an appointment before traveling to

5 We use the word "optimize" to mean that the ranking methodology will provide the IRS with a rigorous way to select the combination of competing taxpayer service initiatives that maximizes the "value" of service delivery given available resources.

6 See National Taxpayer Advocate 2016 Annual Report to Congress vol. 2, 1-30 (Research Study: *Taxpayers' Varying Abilities and Attitudes Toward IRS Taxpayer Service: The Effect of IRS Service Delivery Choices on Different Demographic Groups*).

7 As we discuss in the Most Serious Problem: *Telephones: The IRS Needs to Modernize the Way It Serves Taxpayers Over the Telephone, Which Should Become an Essential Part of an Omnichannel Customer Service Environment*, *supra*, private industry has determined that First Contact Resolution and the customer's overall experience are the best indicators of comprehensive customer satisfaction.

8 See National Taxpayer Advocate 2016 Annual Report to Congress vol. 2, 1-30 (Research Study: *Taxpayers' Varying Abilities and Attitudes Toward IRS Taxpayer Service: The Effect of IRS Service Delivery Choices on Different Demographic Groups*).

a TAC to obtain personal assistance, and are often turned away by TACs when they show up without an appointment.⁹ Accordingly, the volume of taxpayers assisted in the TACs has decreased from 5.5 million to 3.2 million taxpayers served from FY 2014 to 2017. Over time, the IRS's level of service on its Customer Accounts Services phone lines decreased significantly, and it ceased answering tax law questions after April 15th, both on the telephone and in TACs. At the same time, the IRS has worked to promote the presence of its web based services. Thus, the IRS has made these service allocation decisions without the benefit of the significant research and analysis this study, and Service Priorities matrix, provides.

BACKGROUND

In the 2013 ARC, TAS presented a Volume 2 report that recommended a ranking methodology for adoption by TAS and W&I.¹⁰ The report described the rationale for the development of the Service Priorities matrix, as follows:

- The goal of the ranking methodology would be to identify, from both the government perspective and the taxpayer perspective, the value of each taxpayer service activity. The IRS would be able to use the methodology to make resource allocation decisions that would optimize the delivery of taxpayer service activities given resource constraints. In addition, Congress would be able to use the results of the methodology to determine whether it is adequately funding core service activities;
- The IRS would be able to use this ranking methodology to make resource allocation decisions based on highest valued services in the face of budget or staffing constraints; and
- The methodology would measure “value” using separate sets of criteria for taxpayers and the IRS.

However, subsequent to the agreement to pursue the Service Priorities matrix, but prior to the availability of the data to populate large sections of the matrix, the IRS launched its Future State initiative that focused on automation in lieu of personal service and encouraged taxpayers to use the IRS website rather than other service delivery channels. In the Special Focus to her 2016 Annual Report to Congress, the National Taxpayer Advocate wrote, “the IRS has failed to adequately study and incorporate into its “Future State” plans the needs and preferences of United States taxpayers.” She further states, “it is not a recipe for good government if a large portion of U.S. taxpayers are alienated from and distrustful of the one government agency they interact with at least annually throughout their adult lives.” In particular, she is concerned that the IRS is attempting to compensate for its limited taxpayer service budget with methods that will inhibit many taxpayers, primarily those without access to the internet or without internet savvy — the vulnerable population — from obtaining needed IRS services.

Because of the limited survey data available for last year's Annual Report to Congress Volume 2 Service Priorities report, TAS produced only an interim report on the Service Priorities Project. This data allowed us to make initial observations regarding vulnerable taxpayers (*e.g.*, low income, elderly, and

9 See Most Serious Problem: *Taxpayer Assistance Centers (TACs): Cuts to IRS Walk In Sites Have Left the IRS With a Drastically Reduced Community Presence and Severely Impaired Taxpayer Ability to Receive In-Person Assistance*, *supra*.

10 See National Taxpayer Advocate 2013 Annual Report to Congress vol. 2, 57-66 (Research Study: *The Service Priorities Project: Developing a Methodology for Optimizing the Delivery of Taxpayer Services*).

those with reported disabilities) and their use of technology.¹¹ To explore this objective, TAS conducted the following analyses with breakouts for different groups of vulnerable taxpayers:

- Internet access, proficiency, and concerns;
- Service usage by channel (that is, website, phone, in-person visits to TACs); and
- Willingness and importance for service activities (for example, tax law questions, help with notices, obtaining a copy of a prior year return) by channel.

The analyses concluded that vulnerable taxpayers face greater challenges accessing and navigating the Internet than other taxpayers generally do. Specifically, we noted:

- All the vulnerable groups were less likely to have broadband access at home than the not low income group and were also less likely to have internet access at home;
- Over 33 million taxpayers did not have broadband access;
- More than 14 million taxpayers did not have internet access at home;
- The vulnerable groups were more likely to access the internet infrequently (less than once a week or not at all) than the not low income group;
- The vulnerable groups reported that they feel less skilled doing internet research than the not low income group; and
- The vulnerable groups reported that they feel less secure providing personal financial information over the internet than the not low income group.

These findings showed that millions of taxpayers still rely on in-person services to address their taxpayer service needs. TAS also reported that a minority of all taxpayers feels secure providing personal financial information over the Internet. We noted that because of this circumstance, the IRS would likely face serious obstacles engaging taxpayers through online accounts.

In this year's Annual Report to Congress, in addition to updating the Service Priorities Report in the 2016 Report, we used a larger amount of data to delve into the following issues:

- Taxpayers' access and use of the internet; Common reasons why taxpayers contact the IRS for assistance (service tasks);
- Methods of contacting the IRS to obtain IRS services (delivery channels);
- Taxpayers' use of delivery channels to accomplish various services;
- Resolution of issues for which taxpayers require help;
- Taxpayer satisfaction with various IRS services;
- Taxpayer satisfaction with various IRS delivery channels for specific services; and
- Taxpayers' delivery channel preferences and their willingness to use the various delivery channels in the future.

¹¹ Based on the complete data set, we estimated the size of the vulnerable population groups at the 95 percent confidence level and +/- five percent confidence interval. Estimates for the vulnerable groups are shown in millions. The low income group contains approximately 68.2 million taxpayers, the senior group is estimated at 26.0 million, while taxpayers with disabilities account for about 34.7 million taxpayers. These groups are not mutually exclusive, meaning one taxpayer could belong to more than one group. This means you cannot simply add these categories to obtain an estimate of the vulnerable population. In contrast, the not low income group is estimated at 76.9 million.

This report will primarily focus on the IRS's website, personal telephone assistance, and service obtained through the TACs. Where significant differences arise, we will also report on automated telephone services; however, this channel is only available for a few services (*e.g.*, to check on the status of a refund).

OBJECTIVES

- Determine the population's access and use of the internet, and taxpayers' ability and willingness to use the online services;
- Quantify the common reasons taxpayers seek assistance from the IRS;
- Determine and quantify taxpayers use of various delivery channels, the relative importance of delivery channels to taxpayers, and whether they differ by taxpayer segments;
- Determine taxpayers' ability to use various delivery channels;
- Determine if taxpayers prefer to use different IRS delivery channels to complete certain tasks;
- Measure issue resolution for taxpayers' service needs;
- Identify how resolution affects taxpayer satisfaction;
- Determine taxpayer satisfaction with IRS services; and
- Identify taxpayer willingness to use different services and delivery channels.

METHODOLOGY

TAS hired a contractor in March 2016 to administer a survey to capture taxpayers' experiences obtaining common services from the IRS.

We considered the IRS's four major channels (avenues) for taxpayers to obtain needed services:

- The IRS website;
- Taxpayer Assistance Centers (where taxpayers can receive in-person assistance);
- Toll-Free telephone assistance; and
- Automated telephone assistance.

We also designed the survey to capture taxpayers' views of the importance of various delivery channels and their willingness to use the different IRS delivery channels. We asked the taxpayer to identify the first channel chosen to obtain an IRS service and to rate this channel on a variety of factors including the number of steps necessary to receive service, the time it took to receive the service, how well the taxpayer understood any information received, the accuracy of the information provided through this delivery channel, the overall satisfaction, and whether the taxpayer could resolve their issue. If the taxpayer was unable to resolve the issue through the first channel chosen, we asked the taxpayer to answer the same questions on their experience with the channel that was finally able to resolve their service need.

The survey focused on the following ten common services for which taxpayers routinely seek IRS assistance:

1. Get a form or publication;
2. Get transcripts or prior year tax return information;

3. Get answers to tax law questions *such as information on withholding, dependents, deductions, or tax credits*;
4. Get tax return preparation help such as *help filling out forms*;
5. Get information or assistance about an IRS notice or letter;
6. Make a payment;
7. Get information about making payments not including setting up a payment plan;
8. Set up a payment plan;
9. Get information about a refund; and
10. Get an Individual or Employer Tax Identification Number (ITIN, EIN).

We chose these tasks in accordance with how the IRS generally categorizes taxpayer service requests. In the event the respondent had sought assistance from the IRS for more than one service in the preceding year, the vendor administering the survey asked the respondent to focus on the rarer service as indicated by the responses previously received. The survey also allowed the taxpayer to specify a service task that did not fit into one of these ten categories; however, nearly all surveyed taxpayers chose one of the standard categories.

The survey study design called for the contractor to use Random Digit Dialing (RDD) to contact eligible survey respondents. We required the RDD sampling frame to be representative of the population of both landline and cell phone numbers. Ultimately, the study sample showed a 60/40 split between landline and cell numbers. Respondents were advised that the survey would take approximately 20 minutes to complete. The contractor administered the survey to 500 taxpayers who had filed a Form 1040, U.S. Individual Income Tax Return, but who had not used an IRS service within the prior year. However, we administered the survey to over 3,000 taxpayers filing a Form 1040, *U.S. Individual Income Tax Return*, who had used an IRS service within the past year. This report primarily focuses on the survey results from the IRS service users; however, we also report on non-service users' willingness to use a specific IRS channel and the importance of the four primary IRS delivery channels.

Ultimately, TAS obtained 3,735 survey responses in February 2017 for analysis.¹² We utilized the demographic data from the survey respondents to assign weights to all respondents. We used filing status and income provided by the respondents to weight the data to be more reflective of all service users based on an analysis of previous IRS surveys of service users.

For most survey questions, the respondents used a five point Likert scale to rate their experiences with the IRS services, including their willingness to use the delivery channel again, their perception of the resolution of the issue and their overall satisfaction. When comparing average responses, we used t-tests to detect if a statistical difference existed between the items being compared. Unless otherwise indicated, we noted statistical significance when a difference existed at the 95 percent confidence level (five percent significance level). We also developed some basic regression models to determine correlations between various factors influencing the taxpayer experience (*e.g.*, how the timeliness of the IRS service affected overall satisfaction).

The appendix contains a complete copy of the survey document. We have also provided the weighted and unweighted responses to the survey questions. This study collected information about taxpayer

¹² See the *Limitations, infra*, for a discussion of the total number of surveys obtained.

rights and responsibilities and taxpayer trust toward government, but they are not the focus of this report and thus not included. Furthermore, to constrain the survey length to approximately 20 minutes, the questions on taxpayer rights and the question regarding taxpayers' trust in the IRS were removed from the survey relatively early in the data collection process. TAS is currently conducting an in-depth survey on taxpayer rights and trust in government.¹³

Limitations

We encountered the following data limitations in this year's analysis:

- Due to the way the survey was designed and conducted, we did not obtain as many responses from users of IRS telephone assistance or TAC as intended. To increase survey responses from more infrequent types of services, we asked the vendor to conduct the survey on the more infrequent types of services; however, this approach had an unintended consequence. For example, if the respondent contacted the IRS for more than one service need and one of the delivery channels was telephone assistance or assistance was from a TAC, the telephone interviewer recorded this fact upfront and counted the respondent as meeting the telephone or TAC quota. However, if the respondent's other service task were a rarer type of service, the survey would capture the taxpayer's experiences with this service task even though the delivery channel was the IRS website. Therefore, the final survey data contained more responses for the IRS website and fewer responses from the telephone or TAC delivery channels.
- Because of the data structure, by service and channel, the "not full resolution" category is an estimate. This category may contain some that have full/part resolution for a particular service on a delivery channel, but it is a small minority. Since there are a small number of full/part resolution scores included in the not full resolution category, the satisfaction scores for not full resolution presented here are a conservative estimate; *i.e.*, in reality these satisfaction scores are probably lower than reported because the overlapping full resolution scores raise the average.
- We originally contracted for 4,000 completed surveys, 500 from non-service users, 1,750 from respondents who had utilized IRS web based services and 1,750 who had used an IRS telephone service or who had received in-person assistance from a TAC. However, the vendor was often spending more than 20 minutes conducting each survey; therefore, we agreed to reduce the number of required responses from 4,000 to 3,735.

13 See Research Study: *Audits, ID Theft Investigations, and Taxpayer Attitudes: Evidence from a National Survey*, vol. 2, *infra*.

FINDINGS

Several factors affect taxpayers' ability to accurately complete and file their tax returns, and resolve account issues with the IRS. Taxpayers' ability to understand and use IRS information and services, as well as their willingness to use the methods available to obtain the needed information, ultimately affects the IRS and its workload. For instance, if a taxpayer understands and uses information to accurately complete and file his or her tax return, then little additional work is required by the IRS; it must simply process the tax return and issue a refund, if needed. However, if the individual has an error on his or her return, IRS must correct the error and take additional action, such as issuing a math error notice. Thus, it is in the IRS's and the taxpayer's interest to get things right the first time.

Taxpayers seeking IRS services have several options including the IRS website, TACs, and Toll-Free telephone numbers. Internet access, transportation services, and telephone service are prerequisites for using these services. Internet access, particularly broadband access, is important for those choosing to use the website. Access speeds drive users' willingness to use internet sites. Slow download times may drive users to other delivery channel options, particularly if individuals without broadband are trying to download tax forms, instructions, or publications, or search the approximately 140,000 web pages on irs.gov for answers to tax law questions.¹⁴

Objective: Determine the population's access and use of the internet, and taxpayers' ability and willingness to use online services.

Using the final dataset, we refined estimates for those without internet or broadband access at home. Figures 4.1 and 4.2 show updated estimates for service users without internet or broadband access. *Nearly 14 million are unlikely to have internet access at home.*¹⁵

Based on the complete data set, we estimate the size of the population without internet access at home (based on survey responses) at 13.6 million taxpayers. The Low Income group contains approximately 9 million, the Seniors group has nearly 7 million, over 5 million taxpayers with disabilities, and about 4.5 million that are in the Not Low Income group do not have internet access at home. These groups total to more than 13.6 million because of group overlap — some taxpayers are counted in more than one group, e.g. they may be both low income and a senior.

FIGURE 4.1, Whether Taxpayers Have Internet Access at Home

Access	Estimate (in millions)	95% Confidence Interval	
		Lower	Upper
Internet Access	131.4	128.4	133.9
No Internet Access	13.6	11.2	16.7

14 In 2014, the IRS implemented a policy to limit when and what information it would provide in TACs and on telephones. IRS would provide answers only to basic tax law questions and only during the tax filing season (January – mid-April) in TACs or on the phone.

15 We found that the estimate for the number of taxpayers reporting they do not have internet access changed slightly from the interim data set to the final data set, from 14.4 million to 13.6 million.

Survey respondents also indicated that about 28 percent do not have broadband access, which translates to over 41 million taxpayers without this type of access.¹⁶ This is more prevalent within the vulnerable population groups including low income taxpayers (at or below 250 percent of poverty level based on household size, income, and location), seniors (age 65 and older), and taxpayers with disabilities (long term condition self-reported in the survey).

FIGURE 4.2, Whether Taxpayers Have Broadband Access at Home

Access	Estimate (in millions)	95% Confidence Interval	
		Lower	Upper
Broadband Access	104.0	99.2	108.5
No Broadband Access	41.1	36.6	45.8

The vulnerable population’s use of, and experience with, online services and activities often differ considerably from the general population. For instance, seniors are less likely to have broadband at home and more likely not to have internet access at home than their younger counterparts. Moreover, internet access is a challenge for the vulnerable population groups within the almost 14 million U.S. taxpayers who have no internet access at all at home. More than one in five of the not low income group does not have broadband service at home. This suggests that even portions of the population one might expect to be good candidates for online service use may not be. Several figures below illustrate these distinctions.

FIGURE 4.3, Percent of Demographic Groups without Broadband or Internet Access at Home¹⁷

	No Broadband at Home			No Internet at Home		
	Estimate	95% Confidence Interval		Estimate	95% Confidence Interval	
		Lower	Upper		Lower	Upper
Not Low Income	21.8%	18.9%	25.1%	5.7%	4.2%	7.7%
Low Income	35.5%	29.8%	41.8%	13.6%	10.4%	17.7%
Senior	41.7%	35.3%	48.3%	27.3%	21.4%	34.2%
Taxpayers with Disabilities	31.2%	24.9%	38.3%	14.2%	10.2%	19.6%

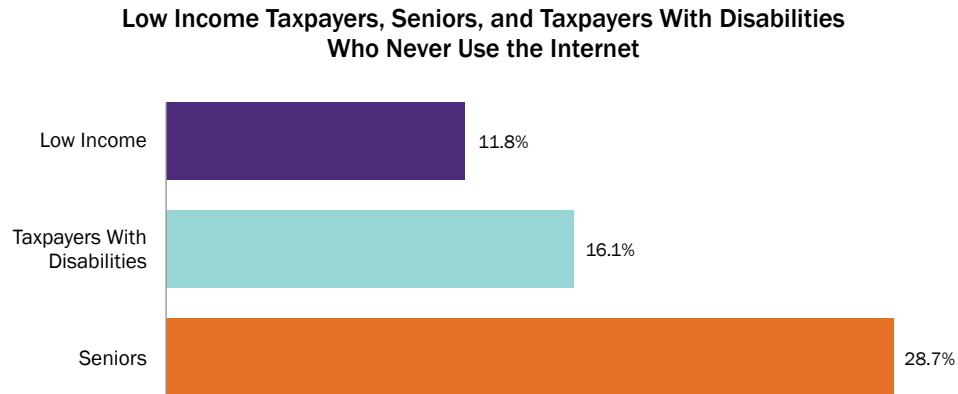
All the vulnerable groups reported never going onto the internet more frequently than their less vulnerable counterparts. Overall, we estimate that more than 11 million taxpayers never use the

16 These estimates are higher than original estimates presented in the National Taxpayer Advocate 2016 Annual Report to Congress, which included partial sample data. Final results showed greater percentages of individuals in the not low income (21.8 percent), low income (35.5 percent), and senior (41.7 percent) categories without broadband access while slightly fewer individuals with disabilities (31.2 percent) reported not having broadband access. We also found that the estimate for the number of taxpayers reporting they do not have internet access changed slightly with the final data set from 14.4 million to 13.6 million. Total population figures differ slightly due to rounding.

17 In this study, we represent the group of taxpayers who are generally not vulnerable as the “not low income” group, since the vulnerable groups tend to be low income taxpayers.

internet, with a minimum of at least six million in any one of the vulnerable groups.¹⁸ This suggests that any policy restricting access to only online tools would negatively affect these population segments.

FIGURE 4.4, Percent of Vulnerable Groups Who Never Use the Internet



Other factors affecting taxpayers' adoption and use of IRS's internet site as their delivery channel of choice is the individual's willingness and ability to use the internet, as well as his or her computer skills and ability to find the information for which he or she is searching. The following figures denote the percentages of the respondents in the vulnerable populations who stated they never use the internet. This compares with three to five percent of the non-vulnerable populations reporting they never go on the internet.

FIGURE 4.5, Taxpayers Who Reported Never Using the Internet

	Never Use Internet		
	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	4.3%	3.1%	6.1%
Low Income	11.8%	8.6%	16.0%
Senior	28.7%	22.3%	36.0%
Taxpayers with Disabilities	16.1%	11.4%	22.3%

When asked to rate their ability to find information they are seeking on the internet, 60 percent of the respondents who use the internet, agreed that they could always find the information they were looking for online. However, some of the vulnerable groups reported less confidence in their online search abilities. For instance, less than one in three seniors reported that they could always find the information for which they were looking, compared with nearly two of every three for younger respondents. Taxpayers with disabilities also reported being less confident in their abilities to always find information on the internet, 47 percent versus nearly 64 percent of those without disabilities. Similarly,

¹⁸ Estimates for the 11.3 million taxpayers who report never using the internet include: 3.4 million for the not low income group, 7.9 million for low income taxpayers, 7.1 million seniors, and 6.1 million taxpayers with disabilities.

as shown in figure 4.6 below, the vulnerable populations were more likely to disagree with the statement ‘I am skilled at doing research on the internet’.

FIGURE 4.6, Percentage of Survey Respondents Who Disagreed with the Statement “I am skilled at doing research on the Internet.”

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	7.0%	5.2%	9.3%
Low Income	14.1%	9.2%	21.1%
Senior	22.9%	17.2%	29.9%
Taxpayers with Disabilities	17.8%	11.4%	26.8%

Low income seniors reported using the internet less often than other taxpayers. Of this group, those who reported having a disability used the internet less than those who did not report a disability. As shown below, low income seniors are more than twice as likely to report never going on the internet when compared to their higher income counterparts (44.6 percent versus 16.3 percent).

FIGURE 4.7, Reported Frequency of Internet Use for Senior Groups

How Often Do You Use the Internet		Estimate	95% Confidence Interval	
			Lower	Upper
Not Low Income Senior	One or more times a day	59.9%	52.1%	67.2%
	Several times a week	13.8%	9.1%	20.4%
	Once a week	5.1%	2.4%	10.4%
	Less than once a week	4.9%	2.4%	9.7%
	Never	16.3%	11.3%	22.8%
	Total	100.0%		
Low Income Senior	One or more times a day	28.0%	19.8%	38.1%
	Several times a week	13.1%	7.2%	22.7%
	Once a week	4.0%	1.4%	10.9%
	Less than once a week	10.2%	5.1%	19.4%
	Never	44.6%	33.0%	56.8%
	Total	100.0%		

The next section will focus on taxpayers’ use of IRS services and delivery options. This encompasses several study objectives.

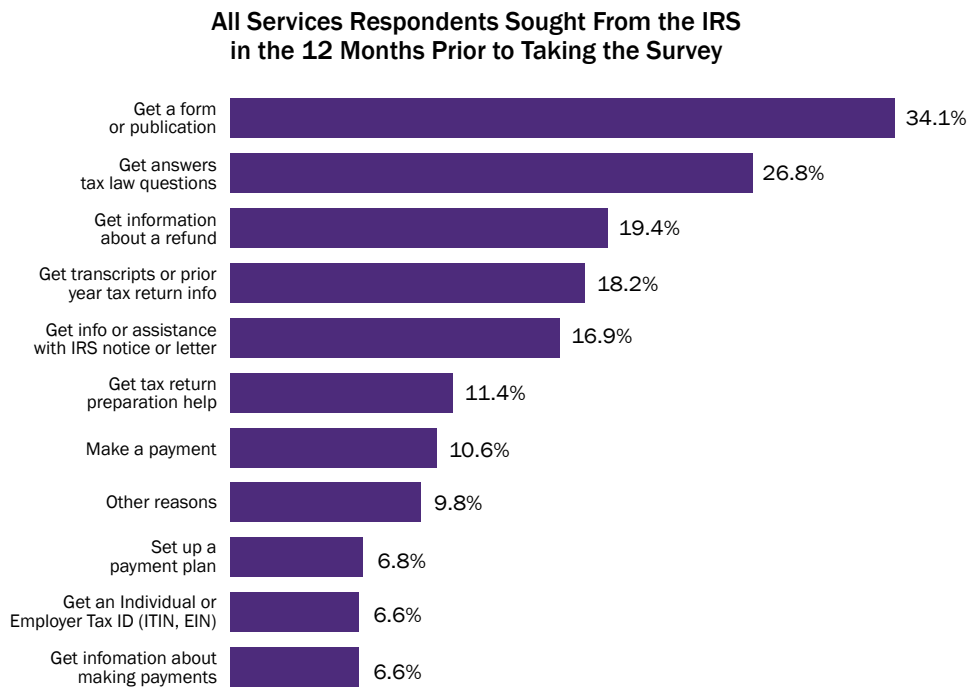
Services

As previously discussed, the service options included in the survey were based on IRS service categories originally provided in the IRS’s TAC offices (*i.e.*, prior to 2014). Figure 4.8 shows the services that respondents sought in the 12 months prior to taking the survey, from most requested service to least requested. Respondents may have needed more than one service, so numbers total to more than 100 percent.

Objective: Quantify the common reasons taxpayers seek assistance from the IRS.

The most frequently cited service need was to get a form or publication, which one of every three respondents needed. More than one of every four respondents reported a need for answers to tax law questions. The next most frequently needed services were to get information about a refund and obtain transcripts or a copy of a prior year tax return – nearly one of every five needed these services. The services identified as needed least frequently related to payments, either learning about payment options or setting up a payment plan, and to establishing a tax identification number. We would expect these services to be in less demand since limited numbers of taxpayers owe the IRS money or need to establish a new tax account for a business or individual. We also noted that a sizeable group reported needing help with an IRS notice or letter. This group is larger than we would expect to need this service and suggests that there may be a greater need for assistance with notices or letters than the IRS might anticipate.¹⁹

FIGURE 4.8, Taxpayers' Service Needs for All Service Uses



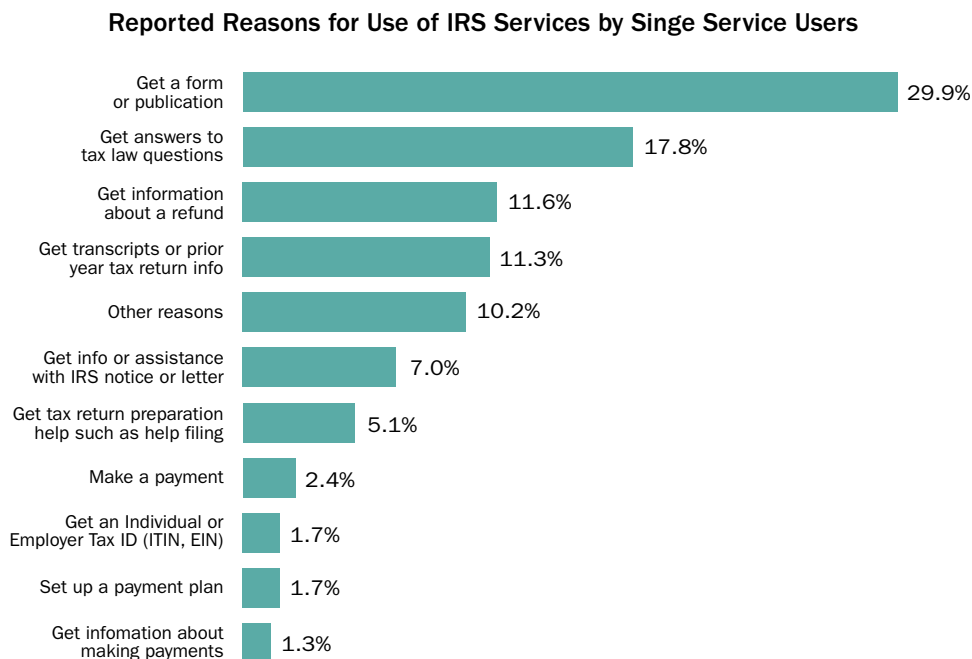
Service users reported using any number of different IRS services ranging from one to nine. On average, taxpayers who reported they had used IRS services within the last year prior to completing this survey, stated they needed IRS help with about two different tasks.²⁰ Most people (over 80 percent) identified two or fewer issues on which they required assistance, but over nine percent reported needing help with four or more tasks.

19 Several factors may contribute to this high reported demand, e.g., survey administration timing, or the fear often associated with receiving a letter or notice from the IRS, may enhance respondents' recall for this particular service.

20 Respondents used an average of 1.7 tasks each.

About two of every three in our sample reported only needing IRS help for one service. The figure below shows the type of service used by those needing only one IRS service. The types of services used differ slightly for those using only one service as compared with all services used, although the most frequently sought services hold true against both groups.

FIGURE 4.9, Taxpayers' Service Needs for Those Using Only One Service



Delivery Channels

The IRS's main avenues for delivering services to taxpayers include the IRS website, IRS Toll-Free Telephone Lines, and IRS TACs. The IRS also provides limited services via social media, and Automated Telephone Lines. This study did not collect information about social media related channels and will only discuss Automated Telephone Lines where significant. In general, individuals do not knowingly call a phone line to hear a recorded message. However, in some instances, the recorded message is helpful and satisfies the caller's need.

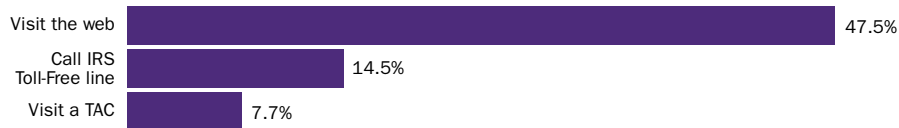
Objective: Determine and quantify taxpayers use of various delivery channels, the relative importance of delivery channels to taxpayers, and whether they differ by taxpayer segments.

Most service seekers (about 70 percent) reported using only one IRS delivery channel to obtain services. In contrast, nearly five percent of taxpayers reported using all three different IRS delivery channels. The figures below show the channels and the percentage of participants who used the specified channels. The Other category includes those who contacted another source (such as the IRS Refund smartphone or tablet application (app)), used more than three IRS delivery channels, or who later identified they did not use an IRS delivery channel to get help. Unfortunately, we are unable to identify the order of channel use or how many channels were used for each service need, if more than one service was used.

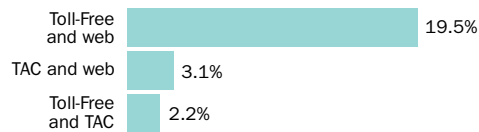
FIGURE 4.10, Taxpayers' Use of Delivery Channels Grouped by the Number of Different Channels Used

Taxpayers' Use of Delivery Channels, by Number of Channels Used

One Delivery Channel Used



Two Delivery Channels Used



Three or More Delivery Channels Used

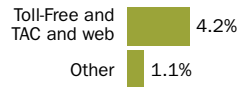


FIGURE 4.11, Taxpayers' Use of Delivery Channels Grouped by the Number of Different Channels Used

Delivery Channel(s) Used	Estimate	95% Confidence Interval	
		Lower	Upper
Used One Delivery Channel			
Visit the Web	47.5%	45.5%	49.6%
Call IRS Toll-Free line	14.5%	13.1%	16.1%
Visit a TAC	7.7%	6.6%	9.0%
Used Two Delivery Channels			
Toll-Free & Web	19.5%	18.0%	21.1%
TAC & Web	3.1%	2.5%	4.0%
Toll-Free & TAC	2.2%	1.7%	2.9%
Used Three or More Delivery Channels			
Toll-Free & TAC & Web	4.2%	3.4%	5.2%
Other	1.1%	0.7%	1.8%
Total	100.0%		

This study found that generally, taxpayers prefer the first channel that they used to receive service. Conversely, overall taxpayers who did not use a channel prefer not to use that channel. For example, if a taxpayer did not use a TAC, they do not want to use it. Taxpayers who use the telephone as their first channel are more flexible about using a different channel than either web or TAC users.

Objective: Determine taxpayers' ability to use various IRS delivery channels.

Taxpayers Abilities to Use Channels

Personal circumstances, preferences, and abilities affect the choice of delivery channel individuals choose to use to obtain IRS services. For instance, overall, *those without broadband or internet are less likely to use the IRS website.* This is shown in figure 4.12, below which displays the first delivery channel chosen by service users, broken out by whether the individual has internet or broadband access at home. Taxpayers with broadband or internet access at home are more likely to choose the internet as the first delivery channel for service as compared with taxpayers who do not have broadband or internet service at home. About 65 percent of broadband users visit the IRS website first, compared with over 40 percent of those without broadband service. Those with internet access at home are nearly three times as likely to visit the IRS website first when compared to those without internet service. This shows that those without these communication services at home are much more likely to rely on IRS telephone or TAC services.

With an estimated 41 million taxpayers without broadband access at home, and approximately 13.6 million taxpayers without internet service at home, a significant portion of taxpayers cannot readily access the IRS website for services and thus require other options to obtain needed IRS services. Taxpayers without internet service are more likely to visit a TAC for assistance, whereas those without broadband still use the IRS website, but also use the telephone considerably more often than those with internet or broadband services at home.

However, the figure below also shows that a significant portion of IRS service users who have internet or broadband service do not turn to the IRS website first for help. When considering taxpayers who used only a single channel, we estimate over 22 million taxpayers with broadband or internet service at home, more than one of every three, use the Toll-Free Telephone Line, an IRS TAC site, or another IRS information source first to try to resolve their service need.²¹ If we assume that the 41 million taxpayers without broadband service at home do not use the IRS website first, then over 63 million taxpayers, or 44 percent of the population, would have difficulty obtaining IRS services over its website.²² Not only is there a substantial vulnerable taxpayer population who require non-internet service options to obtain assistance, but a significant minority of broadband users do not use the IRS website first and require alternative ways to access help.

21 In contrast to Figure 4.2, which estimates the entire U.S. individual taxpayer population, the 22 million is based on an estimate of about 64 million IRS service users.

22 For tax year 2015, approximately 145 million individuals filed income tax returns with the IRS. Data are from IRS, Compliance Data Warehouse (CDW), Individual Returns Transaction File (IRTF), Form 1040, Tax Year (TY) 2015.

FIGURE 4.12, First Delivery Channel Used Based on Whether the Taxpayer has Internet or Broadband Access at Home²³

First Delivery Channel Used, by Taxpayers With Internet or Broadband Access at Home

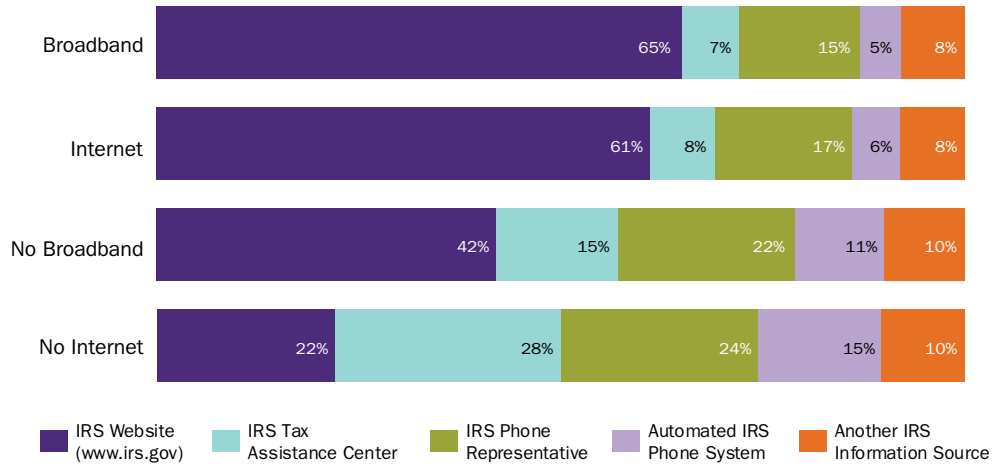


FIGURE 4.13, First Delivery Channel Used Based on Whether the Taxpayer has Internet or Broadband Access at Home

Delivery Channel	Broadband	Internet	No Broadband	No Internet
IRS Website (www.irs.gov)	65%	61%	42%	22%
IRS Tax Assistance Center	7%	8%	15%	28%
IRS phone representative	15%	17%	22%	24%
Automated IRS phone system	5%	6%	11%	15%
Another IRS information source	8%	8%	10%	10%
Total	100.0%	100.0%	100.0%	100.0%

Who are these individuals without internet or broadband access?

As noted earlier, seniors are less likely to have broadband at home and more likely not to have internet access at home than their younger counterparts. Similar patterns are found for low income and taxpayers with disabilities when compared to those without a low income or without disabilities.

Overall, nearly 15 percent of respondents reported going online only once a week or less often. Seniors, low income, and those with disabilities are less likely to access the internet frequently — one or more times daily — than their counterparts. Similarly, these groups are more likely to use the internet once a week or less, or never, than the others.

²³ These percentages are based on an estimate of about 64 million IRS service users.

FIGURE 4.14, Percentage of Taxpayers Accessing the Internet Once a Week or Less

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	9.9%	7.9%	12.4%
Low Income	19.8%	15.4%	25.1%
Senior	40.5%	33.8%	47.6%
Taxpayers with Disabilities	25.3%	19.2%	32.5%
All Filers	14.6%	12.3%	17.3%

The vulnerable populations — seniors, low income, and those with disabilities — are less confident in their ability to find information on the internet, and are more likely to report they are not able to find information, and are less likely to state they always find the information they are seeking. These findings underscore the challenges face by millions of taxpayers to obtain essential tax services via the internet delivery channel.

Participants were asked about their attitudes toward sharing personal information with the government, and how secure they felt sharing personal information over the internet. These are important and relevant factors to consider when trying to shift taxpayers to use IRS services on the internet. Recent widely reported large-scale data breaches and identity theft scams are likely to make individuals' less willing to conduct sensitive business over the internet. Overall, about half of respondents *reported they did not feel comfortable sharing personal financial information over the internet and nearly forty percent did not like sharing personal information with the government*. See the figures below for breakdowns of the vulnerable groups. Generally, these groups were less comfortable sharing information with the government over the internet than the general population. However, nearly 39 percent of the “Not Low Income” population did not feel comfortable sharing personal information with the government and over 45 percent of that population did not feel comfortable sharing personal information over the internet. Thus, we estimate at least 30 million or more of “Not Low Income taxpayers” are not comfortable with the fundamental direction of the IRS Future State vision.²⁴

FIGURE 4.15, Do Not Feel Secure Sharing Personal Information with the Government

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	38.8%	34.7%	43.2%
Low Income	38.9%	31.6%	46.7%
Senior	54.8%	47.7%	61.7%
Taxpayers with Disabilities	40.9%	32.6%	49.8%

24 We estimate that of the not low income group, whom we would expect to be more likely to embrace the IRS Future State strategy, approximately 30.4 million have concerns about sharing personal information with the government. Similarly, an estimated 35.6 million of the not low income group do not feel comfortable sharing personal financial information over the internet.

FIGURE 4.16, Do Not Feel Secure Sharing Personal Financial Information Over the Internet by Demographic Group

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	45.4%	41.1%	49.8%
Low Income	54.4%	46.0%	62.5%
Senior	68.2%	61.5%	74.3%
Taxpayers with Disabilities	61.9%	53.1%	70.1%

Service by Channel

Sample size limits the extent to which we can explore taxpayers' service needs by delivery channel. This section includes discussions only of areas with adequate sample sizes. The survey was limited to collecting complete information about only one service task and the channels used to obtain the needed service.

Objective: Determine if taxpayers prefer to use different IRS delivery channels to complete certain tasks.

As one might expect, given options about delivery channels, taxpayers do not attempt to use the same delivery channel for every service issue. Service task complexity and the urgency of the task seem to influence the channel taxpayers choose for a service. For instance, for a relatively simple task such as getting a form or instruction or checking on a tax refund, most respondents chose to use the internet to obtain these services. However, for services such as getting answers to tax law questions or a tax transcript, more respondents called or visited an IRS office. Other factors influencing taxpayers' decision about how to seek services include their personal situation, such as times available to obtain help, internet access and skills, and telephone availability.

We are not able to identify which are the highest demanded delivery channel for all needed services, however we can show the frequency of service use and the channels respondents used if the individual reported he or she only needed one IRS service. The figures below show that taxpayers often prefer to use different delivery channels depending on their service need. Shaded service tasks shown in the table below had a demand of ten percent or higher for at least one delivery channel. Percentages represent the demand proportion for each delivery channel for individuals needing just one service, *e.g.* obtaining a form or publication accounted for 33.3 percent of the services sought by taxpayers who used the website for only one service, 27.8 percent of those who used the IRS TAC site, and 21.5 percent of those calling the IRS Toll-Free Line. Interestingly, a much larger portion of Toll-Free callers were seeking information about an IRS notice or letter than service users of the other delivery channels. While the percentages are lower, we see a similar pattern for service users wanting to establish a payment plan. It is likely that service users calling the IRS Toll-Free Lines have a relatively higher demand for these services because of the issue involves their tax debt or refund, and the individual wants to discuss the issue with someone to gain a complete understanding of the situation.

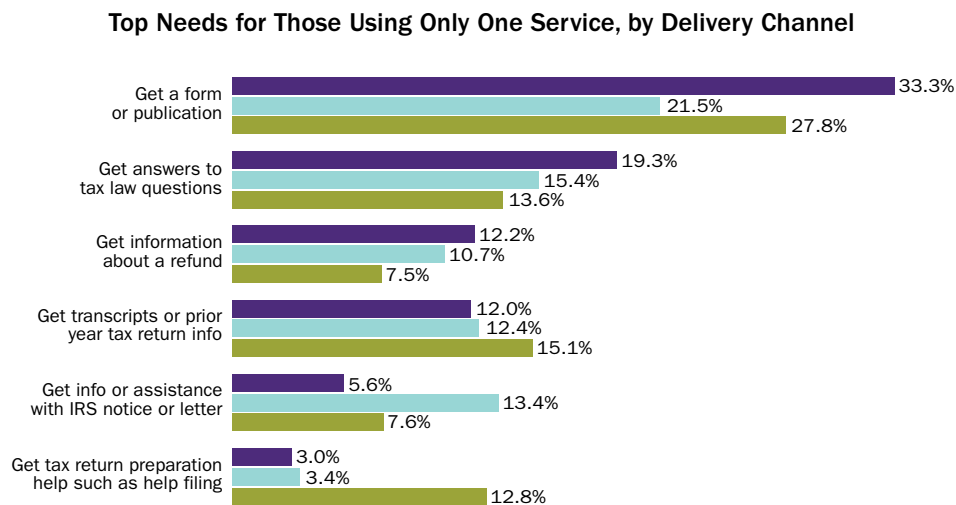
FIGURE 4.17, Delivery Channel Used to Obtain Services when Taxpayer Only Needed One Service.

Demand for Service Tasks for those using Only 1 Service	Visit a local IRS office			Call an IRS Toll-Free line			Visit the IRS website		
	Estimate	95% Confidence Interval		Estimate	95% Confidence Interval		Estimate	95% Confidence Interval	
		Lower	Upper		Lower	Upper		Lower	Upper
Get a form or publication	27.8%	22.0%	33.6%	21.5%	18.0%	25.0%	33.3%	30.7%	35.9%
Get transcripts or prior year tax return information	15.1%	10.5%	19.7%	12.4%	9.8%	15.1%	12.0%	10.2%	13.9%
Get answers to your tax law questions such as information on withholding, dependents, deductions, or tax credits	13.6%	9.1%	18.2%	15.4%	12.3%	18.5%	19.3%	17.1%	21.5%
Get tax return preparation help such as help filling out forms	12.8%	8.2%	17.3%	3.4%	1.8%	5.0%	3.0%	2.0%	3.9%
Other reasons	8.7%	4.9%	12.6%	12.8%	10.1%	15.6%	8.6%	7.1%	10.1%
Get information or assistance about an IRS notice or letter	7.6%	4.2%	11.1%	13.4%	10.5%	16.3%	5.6%	4.3%	6.9%
Get information about a refund	7.5%	4.0%	11.1%	10.7%	8.2%	13.2%	12.2%	10.3%	14.1%
Make a payment	3.2%	1.2%	5.2%	3.0%	1.9%	4.2%	1.9%	1.2%	2.5%
Set up a payment plan	1.7%	0.1%	3.4%	2.8%	1.3%	4.2%	0.8%	0.4%	1.2%
Get an Individual or Employer Tax ID (ITIN, EIN)	1.2%	-0.3%	2.6%	2.5%	0.9%	4.2%	2.0%	1.0%	3.0%
Get information about making payments not including setting up a payment plan	0.7%	0.0%	1.4%	2.1%	0.9%	3.2%	1.3%	0.6%	2.0%

Percentages are for the delivery channel.

The information shown in the figure below highlights the most used services for each delivery channel. We focus on the top three services for each channel, but the graph includes more than three services since not every channel had high demand for the same preferred services. The percentages shown represent the portion of taxpayers who used that particular delivery channel and only needed help with one IRS service. Getting a form or publication was responsible for the highest percentage of the demand for each delivery channel of those who only needed IRS help with one service task. Getting copies of transcripts or prior year returns and getting answers or guidance about how to apply tax laws were also in high demand from those requiring help with one service.

FIGURE 4.18, Top Service Needs of Taxpayers Using Only One Service, Shown by Delivery Channel



The next sections focus on scores for resolution, overall satisfaction, timeliness satisfaction, number of steps taken, understanding satisfaction, and accuracy satisfaction. Timeliness and number of steps taken tend to influence overall satisfaction, particularly for phone and web users (number of steps only). The observations are listed under the various types of service and bold text indicates an overall summary of the responses to that service.

Resolution

From the perspective of both the IRS and taxpayer, resolution is one of the key factors when seeking information or services.²⁵ If the taxpayer is unable to obtain what he seeks, then he will have to invest additional time and effort trying to fulfill his needs. The inability to resolve the taxpayer's need, whether he or she is trying to obtain a tax form or resolve a complex tax issue, adds burden to taxpayers as well as the IRS. Not resolving an issue on the first contact often uses more IRS resources as the taxpayer tries other avenues to resolve the issue. Taxpayers' previous experience with a particular

25 See Most Serious Problem: *Telephones: The IRS Needs to Modernize the Way It Serves Taxpayers Over the Telephone, Which Should Become an Essential Part of an Omnichannel Customer Service Environment*, *supra*, and the Literature Review: *Improving Telephone Service Through Better Quality Measures*, *infra*, for more information about the link between first contact resolution (FCR) and customer satisfaction.

delivery channel likely influences their future choices. Resolution is a key factor in driving channel choice and taxpayer satisfaction.

Objective: Measure issue resolution for taxpayers' service needs.

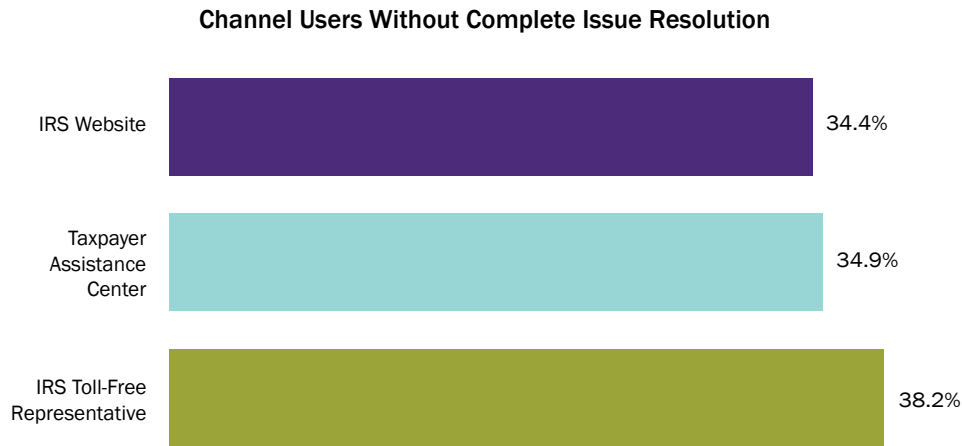
The primary survey question for issue resolution asked respondents to use a Likert scale (1-5), with one meaning not at all, and five meaning completely resolved, needed no further action, to rate how completely their issue was resolved. The figure below shows the average response to the question, *How completely were you able to achieve what you set out to do using _____ (fill-in the channel used) to _____ (fill in the service sought).* The higher the average response, the more fully the issue was resolved from the service user's perspective. Service users gave the IRS fairly high marks for issue resolution with the IRS TAC locations and the IRS website receiving the highest ratings. The phone representative ratings were slightly lower than the website ratings, but were not statistically different than the TACs. Ratings for resolution for the automated phone service are lower than the website, TACs, and other IRS information sources, but are not statistically different than phone representative ratings.

FIGURE 4.19, Issue Resolution Scores by Delivery Channel

RESOLUTION			
Delivery Channel	Mean	95% Confidence Interval	
		Lower	Upper
IRS Website (www.irs.gov)	4.28	4.22	4.34
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	4.19	3.95	4.42
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	3.95	3.80	4.10
Automated IRS phone system	3.64	3.37	3.91
Or another IRS information source	4.17	3.97	4.37

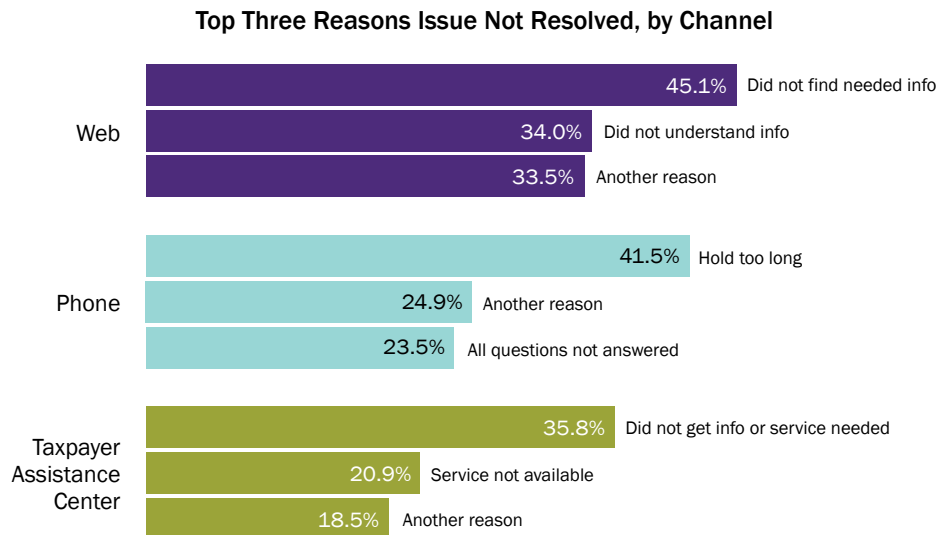
Overall, about 35 percent of service users stated they had not obtained complete resolution for their tax related issue. Service users reported not obtaining resolution for their issues across all delivery channels, with more than one of every three individuals who tried to obtain a service from the IRS reporting they did not fully resolve their issue. The results shown in Figure 4.20 are not statistically different for one channel over another.

FIGURE 4.20, Percent of Taxpayers Who Reported They Did Not Obtain Complete Issue Resolution by Delivery Channel



The survey also captured information on why individuals were not able to obtain complete resolution for their issue. As one would expect, the reasons issues were not resolved varied by delivery channel and the top three reasons for each channel are shown in the figure below. The top reason the issue was not resolved related to not getting the information the individual needed for those using the website or a TAC office and having to hold too long for help for those calling the IRS Toll-Free Lines.

FIGURE 4.21, Top Reasons Issue was Not Resolved, by Delivery Channel



Survey results support intuitive thinking about the types of services that are best suited to each channel. Generally, one would expect that easy to understand, simple tasks are better suited to delivery from the web than more complex tasks that benefit from personal interaction. Three different services showed statistical differences in issue resolution based on the delivery channel used by the respondent. Getting a form, obtaining information about a refund, getting return preparation assistance showed the largest differences. Small sample sizes for some delivery channels limit our ability to observe differences when comparing resolution for services.

Respondents attempting to obtain a form, a simple service available on the web, had a relatively high full resolution at about 78 percent. Resolution for taxpayers using a TAC or the phone delivery channels to get a form or publication is significantly lower at around 60 percent full resolution. This corresponds with IRS actions that severely limited forms available at a TAC and increased wait times for phone service. Most of the reasons the TAC respondent did not find full resolution was they did not get the information or services they were looking for. For the phone service users, the majority said being placed on hold too long was most often cited for less than complete resolution. Survey findings show about 30 percent of the TAC and phone representative respondents did not get complete resolution. Those obtaining a form from the website are also less likely to report their issue was not completely resolved compared to individuals who sought a form at a TAC. This may be, in part, due to the TAC's reduction in the variety of tax forms available. Taxpayers are also more likely to be satisfied with the resolution when obtaining a form via the web compared to obtaining a form from a TAC.

Getting a tax law question answered is likely a more complex and more challenging task on a website without a chat feature. For this service, the web had relatively low full resolution at around 50 percent, while respondents using a TAC or a phone representative channel had around 70-75 percent full resolution. About 75 percent of those who used the web did not get full resolution on a tax law question stated that they could not find the information or understand the information provided. Most who first used the web next went to a phone representative or a non-IRS source as their next channel (about 17 percent and 23 percent, respectively). These findings show that the IRS website is not as effective at meeting taxpayers' needs for the more complex or challenging services compared to the more interactive IRS delivery channels. This finding confirms what private industry has known for a while — that customers need multiple service channels to address their diverse service needs and capabilities — *i.e.*, an omnichannel environment.²⁶ Based on this information, the IRS should consider reviewing its strategy for the web service offerings and prioritize delivery of more simple tasks for online services, and prioritize delivery of more complex tasks like tax law questions and information about notices for channels involving person-to-person contact.

Taxpayers seeking return preparation assistance at a TAC were more likely to report resolution than any other channel. In the past few years, the IRS decided to limit the scope of questions answered at TACs, require appointments for service, and to eliminate tax return preparation. These changes to operations and service offerings will likely affect future use of TAC locations for assistance.

Website users were significantly more likely to obtain complete resolution when trying to obtain information about a refund than those who telephoned the IRS or visited a TAC (90 percent confidence interval). Those wanting to make a payment found they were most likely to obtain resolution by visiting a TAC rather than calling or visiting the IRS website. For the remaining services, (getting a transcript,

26 See Most Serious Problem: *Telephones: The IRS Needs to Modernize the Way It Serves Taxpayers Over the Telephone, Which Should Become an Essential Part of an Omnichannel Customer Service Environment*, *supra*, and the Literature Review: *Improving Telephone Service Through Better Quality Measures*, *infra*.

obtaining information about a notice, getting information about or setting up a payment plan, or getting an ITIN) respondents rated resolution about the same regardless of delivery channel.

Objective: Identify how resolution affects taxpayer satisfaction.

An underlying assumption when considering IRS service offerings is that taxpayers will rate their satisfaction levels higher if they are able to resolve their issue than if they are not able to resolve their issue. As expected, survey respondents with full/part resolution have higher satisfaction scores than those who did not obtain full resolution for each service need.

Survey results also show that satisfaction with the amount of time and number of steps it takes to obtain service, are correlated to overall satisfaction with the IRS service. These are correlated at the 90 percent confidence level, whereas resolution is correlated at the 95 percent confidence level. Satisfaction scores are discussed next.

Satisfaction with Services

As part of this survey, we explored service users' satisfaction with IRS Service users. Generally, service users gave relatively high satisfaction for IRS services (shading in the following tables indicates statistical significance). Overall satisfaction scores varied by delivery channel.

Objective: Determine taxpayer satisfaction with IRS services.

Respondents stated overall, they were satisfied with the service they received from the IRS. Those calling the IRS were less satisfied than those who used the web or visited a TAC. The primary drivers of the telephone lower satisfaction rating were the amount of time it took to get through on the phone and the number of steps required to get to someone that could help the caller. Those who called also rated the accuracy of the answers they received lower than those who used the web or visited a TAC. The telephone timeliness satisfaction levels are directly affected by IRS staffing levels on the phone lines. In recent years, due at least in part to IRS budget constraints, telephone lines have not been staffed at the same levels as they had been in prior years.²⁷

FIGURE 4.22, Overall Satisfaction Shown by Delivery Channel Used

OVERALL SATISFACTION			
	Mean	95% Confidence Interval	
		Lower	Upper
IRS Website (www.irs.gov)	4.12	4.07	4.18
IRS Tax Assistance Center	4.19	4.00	4.38
IRS Toll-Free Phone Representative	3.74	3.59	3.89

Timeliness satisfaction levels for the telephone are lower than both the IRS website and TAC scores. Most IRS Toll-Free callers who did not get full resolution responded that they were placed on hold too long. Others gave another or an unspecified reason for not obtaining complete resolution. One likely

27 See National Taxpayer Advocate FY 2017 Objectives Report to Congress 55-65 (*Filing Season Readiness*). In recent years, callers have often experienced lower levels of service and longer average speed of answer times for telephone services.

cause for this is related to IRS staffing levels on the phone lines. When staffing is reduced, typically wait times increase for calls to an IRS Toll-Free line.²⁸

FIGURE 4.23, Timeliness Satisfaction Shown by Delivery Channel Used

TIMELINESS SATISFACTION			
	Mean	95% Confidence Interval	
		Lower	Upper
IRS Website (www.irs.gov)	3.99	3.93	4.05
IRS Tax Assistance Center	4.11	3.92	4.31
IRS Toll-Free Phone Representative	3.34	3.19	3.50

TAC offices and the website received the highest scores for the number of steps taken, meaning individuals were most satisfied with TACs and the website for this service aspect. Toll-Free Telephone Representatives also received lower scores than the other major delivery channels for the number of steps taken. Based on comments collected in the survey, several individuals noted the call was transferred or that they had to take multiple steps to get the information they were seeking.

FIGURE 4.24, Steps Taken Satisfaction Shown by Delivery Channel Used

STEPS TAKEN SATISFACTION			
	Mean	95% Confidence Interval	
		Lower	Upper
IRS Website (www.irs.gov)	3.80	3.74	3.86
IRS Tax Assistance Center	4.04	3.83	4.25
IRS Toll-Free Phone Representative	3.32	3.17	3.47

In terms of how well service users understood the information they were provided, all the major delivery channels scored well. There was no statistical difference between the ratings of these three channels.

FIGURE 4.25, How Well Taxpayers Understood the Information Provided Shown by Delivery Channel Used

UNDERSTOOD THE INFORMATION			
	Mean	95% Confidence Interval	
		Lower	Upper
IRS Website (www.irs.gov)	4.22	4.17	4.28
IRS Tax Assistance Center	4.27	4.11	4.43
IRS Toll-Free Phone Representative	4.06	3.92	4.19

28 See Most Serious Problem: *Telephones: The IRS Needs to Modernize the Way It Serves Taxpayers Over the Telephone, Which Should Become an Essential Part of an Omnichannel Customer Service Environment*, supra; National Taxpayer Advocate FY 2017 Objectives Report to Congress 55-65 (*Filing Season Readiness*). In recent years, due at least in part to IRS budget restrictions, telephone lines have not been staffed at the same levels as they had been in prior years. Callers have often experienced lower levels of service and longer average speed of answer times for telephone services.

Overall, for accuracy of information provided, Toll-Free Telephone service users are less satisfied than IRS website or TAC users.

FIGURE 4.26, Accuracy of the Information Provided Shown by Delivery Channel Used

ACCURACY			
	Mean	95% Confidence Interval	
		Lower	Upper
IRS Website (www.irs.gov)	4.38	4.33	4.44
IRS Tax Assistance Center	4.36	4.19	4.52
IRS Toll-Free Phone Representative	4.01	3.87	4.16

Satisfaction by Service Task and Delivery Channel

Because of small sample sizes, we are not always able to report on taxpayers' satisfaction for the combination of each service and delivery channel. Below we show the differences for services with ample responses. In addition to looking at averages and frequency counts, for some questions we also summarized results into those who responded with positive, negative, and neutral scores, to try to understand taxpayers' responses for areas with few responses. Tables found in the appendix show frequency tables of the responses for service and delivery channel questions. Overall, respondents' satisfaction levels differed and depended on the different service need and delivery channels used.

During the survey, respondents were asked to rate the service used by the channel on which it was delivered. Sample size is not always sufficient to compare service users' resolution, satisfaction, willingness, and impact of a delivery channel for each service. Because of this we will focus only on services in which there are differences between ratings of delivery channels, discussing the services with sufficient sample size and notable differences. Further, we will discuss these ratings in the section for that specific measurement such as resolution or satisfaction.

Some patterns appear in respondents' ratings based on the complexity of the task at hand. For instance, generally the website and TAC delivery channels are preferred over the Toll-Free Telephone option for getting a form or publication. However, for help with return preparation, TACs score better on several measures than the website or phone lines. We will discuss individual services with notable differences in resolution, satisfaction, willingness, or impact scores independently and then give general summaries for the remaining services.

In terms of obtaining forms and publications, the web was consistently rated higher than the Toll-Free Lines or TACs for resolution. TACs resolution scores were significantly higher than both the web and Toll-Free Lines for tax return preparation assistance. For getting information about a refund, the web delivery channel scored higher in resolution than the Toll-Free Lines. Transcripts, tax law questions, notices, making a payment, getting information about a payment or setting up a payment plan, and obtaining an ITIN services received scores for resolution that were not statistically different from one delivery channel to another.

Satisfaction scores for services by delivery channel follow similar patterns to those for resolution with a few exceptions. For overall satisfaction when obtaining forms and publications, the web was consistently rated higher than the Toll-Free Lines, but for that service there was no difference between

the web and the TACs. TAC service users were more satisfied (statistically different) with return preparation assistance than those who tried to get help by telephone or over the web (at the 90 percent confidence level). Transcripts, tax law questions, notices, getting information about a payment, setting up a payment plan, and getting an ITIN, received overall satisfaction scores that were not statistically different from one delivery channel to another. The IRS website and TAC (at the 90 percent confidence level) delivery channels scored more highly than the Toll-Free Lines for getting information about a refund and TACs had a significantly higher overall satisfaction score for making a payment than the telephone lines and the IRS website.

Timeliness satisfaction and the number of steps taken scores for services by delivery channel are similar to those for other measures. For timeliness satisfaction and number of steps taken when obtaining forms and publications, the web and TACs were rated higher than the Toll-Free Lines. Tax law questions, notices, making a payment, getting information about a payment, setting up a payment plan, and getting an ITIN, received timeliness satisfaction scores that were not statistically different from one delivery channel to another. The web delivery channel scored more highly than the Toll-Free Lines for getting information about a refund, transcripts, and notices. TACs had a significantly higher timeliness satisfaction score and number of steps taken score for return preparation assistance than the web or telephone lines. TACs also scored higher on timeliness satisfaction for making a payment than the phone lines. The website scored better for steps taken than the telephone lines for transcripts and notices at the 90 percent confidence level.

For understanding satisfaction when getting forms or publications from the IRS website or TAC, both received higher scores than the Toll-Free Lines that denoted a statistical difference between satisfaction levels for these delivery channels. The website's accuracy scores for obtaining a form were also higher than Toll-Free Lines scores. TAC scores for understanding and accuracy related to return preparation assistance were higher (with a statistical difference) than either website or telephone scores at the 90 percent confidence level. Understanding and accuracy satisfaction scores were not statistically different from one another for all three delivery channels for the following services: transcripts, tax law questions, notices, getting information about a payment, setting up a payment plan, and getting an ITIN. For making a payment, scores showed no difference in ratings for understanding satisfaction, but TACs rated significantly higher than the Toll-Free Lines for this service. The web scored higher than the Toll-Free Lines when getting information about a refund, in both understanding and accuracy.

Taxpayers' Willingness to Use and Impact of Service Offering Changes by Channel

Objective: Identify taxpayer willingness to use different services and delivery channels.

Generally, service users prefer the channel they used to obtain the service from the IRS. Because of small sample sizes, we are not always able to report on taxpayers' willingness to use the combination of each service and delivery channel. The summaries below support this finding and show taxpayers' willingness to use different delivery channels for services and how much they would be affected if the service were no longer available through the delivery channel they used.

When considering respondents' willingness to use delivery channels besides the ones they used, we found that individuals are generally less willing to use a different delivery channel to obtain the service needed. Overall, telephone callers are more willing to try the IRS website than the other way around — web to call the Toll-Free Telephone lines. Typically, website users are less willing to try other channels to obtain services. This holds true for all services except for those attempting to get an ITIN or EIN. TAC and telephone service users are consistently more willing to use the delivery channel they used

when trying to: obtain a form, get a transcript, answer to a tax law question, or return preparation assistance. For help with a notice, phone users were more willing (90 percent confidence level) to use the phone than the website, but not a TAC. For services related to payments (making, getting information, or setting up a plan), refunds, or getting an ITIN, TAC users were significantly more willing to use the TAC than another channel. Toll-Free callers were more willing to try the TAC or website for these services.

When considering the impact of no longer being able to use a delivery channel for a specific task, service users unsurprisingly scored the loss of the channel they used as having the biggest impact. Callers to the IRS Toll-Free Lines were less likely to discriminate the importance between delivery channels, they generally felt the discontinuation of any avenues would impact their ability to obtain the service they needed. However, for a few services such as setting up a payment plan or getting an ITIN, respondents scores did not differ by delivery channel. For getting information about payments, getting a form, or for return preparation assistance, the impact of not being able to obtain help over the telephone was significant at the 90 percent confidence level; as it was for those seeking answers to tax law questions when considering losing the option of visiting a TAC for help.

CONCLUSIONS

Many taxpayers need help understanding and meeting their income tax obligations. Just as taxpayers have differing needs for IRS Services, delivery channel options are not equally suited for providing each type of service. Service needs, as well as individual circumstances, including access to communication tools, technical abilities, and prior experiences influence how service users seek help. Needs range from simple to complex, varied to repetitive, one-time to recurring. Given these differences, it makes sense that taxpayers need and use a variety of delivery channels to obtain services. Regardless of delivery channel used, one (or more) of every three individuals who seek help from the IRS are not successful at completely resolving the issue they contacted the IRS about. This finding alone demonstrates that taxpayers need more robust tax assistance and multiple help options — an omnichannel service environment.

The following example shows that even for well-established communication tools, population coverage is a challenge and reinforces the need for service options. A recent survey conducted for the U.S. Department of Health and Human Services, demonstrates this.²⁹ It estimates that three million or more U.S. households do not have any type of telephone service — neither land line nor cell phone. If such an established method of communication is not used by all U.S. taxpayers, then it is unlikely newer communication tools are not utilized by the entire population.

When we consider that vulnerable populations (i.e., low income taxpayers, seniors (age 65 and older), and those with disabilities) face greater challenges accessing and navigating the internet than other taxpayers, we realize the availability of omnichannel service delivery is even more critical to these groups. We compared these groups to those less vulnerable and found:

- All the vulnerable groups are less likely to have broadband access or internet at home than the not low income. Estimates for broadband access at home for the vulnerable groups range around 60-70 percent, while almost 88 percent of the not low income group has broadband access.

29 Blumberg SJ, Luke JV, National Center for Health Statistics, *Wireless substitution: Early release of estimates from the National Health Interview Survey, July–December 2016* (May 2017), <http://www.cdc.gov/nchs/nhis.htm>.

- Overall, we found that about 41 million taxpayers without this broadband access at home and nearly 14 million taxpayers do not have internet access at home.
- The vulnerable groups are more likely to access the internet infrequently (less than once a week or not at all) than the not low income group. Only about four percent of the not low income group stated they never go on the internet, compared with nearly 30 percent of seniors who reported never using the internet. The percentage of the low income and taxpayers with disabilities groups who never use the internet were about 12 and 16 percent, respectively.
- The vulnerable groups report that they feel less skilled doing internet research than the not low income group. With respect to more basic skills, the vulnerable groups are also less likely than the not low income group to report that they feel comfortable sending emails. Millions of taxpayers in all the demographic groups, however, appear to be uncomfortable sending emails, even though this is a basic internet skill. We estimate that nearly 20 million taxpayers do not feel comfortable sending emails.
- The vulnerable groups report that they feel less secure sharing personal financial information over the internet than the not low income group. It should be noted, however, that only a minority of respondents in all the groups report that they feel secure sharing personal financial information over the internet. Conversely, over half of all taxpayers, or more than 74 million, stated they were not comfortable sharing personal financial information over the internet.
- Most taxpayers using IRS services reported contacting the IRS no more than two times over the preceding year. One of every three respondents contact the IRS to obtain a form or publication, and one of four sought answers to tax law question. The next most frequent reasons service users contact the IRS were to obtain information about a refund, get prior year tax returns or transcripts, or for help with an IRS notice or letter.
- Most service users only used a single delivery channel to accomplish a service task. However, when considering service users who did use more than one delivery channel, over half of the respondents called the toll-free telephone line or visited TAC.
- Service users prefer to use different delivery channels, depending on the service task. For relatively simple tasks like obtaining a form or publication, or checking on a refund, taxpayers prefer to use the IRS website. On the other hand, respondents preferred to call the IRS or visit a TAC when obtaining answers to tax law questions or obtaining information about an IRS notice or letter.
- While respondents reported a generally high level of satisfaction with IRS's primary delivery channels, 35 percent of taxpayers reported that they had not obtained complete resolution to their service tax issue. However, respondents reported different reasons why their issue was not fully resolved by delivery channel. Those using the IRS web most commonly reported that they either could not find or could not understand the information. Telephone users reported being on hold too long, while TAC users most commonly reported that they could not obtain the service needed.
- Not surprisingly, respondents who reported that their service task was fully resolved had higher levels of satisfaction than those whose issues was not resolved. The amount of time and the steps necessary to complete a service task are significantly correlated with overall satisfaction.

- Generally, respondents prefer to continue using the delivery channel that they had already used for other future service tasks. Users of the IRS telephone system are generally more willing to consider a different delivery channel in the future. However, telephone users would still prefer to receive assistance with tax law questions over the phone. Taxpayers were significantly more likely to report a negative impact if they could not obtain services related to payments, refunds, or obtaining an ITIN. Similarly, TAC users reported a significant negative impact if they could not obtain answers to tax law questions at a TAC.

These findings show that millions of taxpayers are still reliant on personal services to address their taxpayer service needs. Moreover, the finding that only a minority of all taxpayers feels secure sharing personal financial information over the internet has serious implications for IRS Future State expectations that taxpayers will engage with an online IRS account.

We recommend that the IRS regularly collect information on taxpayers' service needs and use of delivery channels, and consider the taxpayers' perspective for all groups including the vulnerable populations.

APPENDIX – SURVEY QUESTIONS

SECTION A.1: Introduction

Hello, I'm ____ with _____ Research, a national research firm.

We are conducting an anonymous national survey for the Taxpayer Advocate Service, an independent organization that helps taxpayers resolve problems.

This is an opinion survey about YOUR experiences with and feelings about the tax system. Our survey will take about 20 minutes and we'd appreciate your participation.

SECTION A.2: Screening

[CONTINUE w/Q1 — UNLESS YOU DETECT THAT THE RESPONDENT SPEAKS **MAINLY SPANISH**, IN WHICH CASE, ASK HIM/HER TO HOLD WHILE YOU TRANSFER TO A **BI-LINGUAL INTERVIEWER**, WHO WILL SECURE A LANGUAGE PREFERENCE AND CONTINUE THE INTERVIEW.]

1. [WILL BE RECODED INTO OLD #1]

1a. Which of the following categories includes your age, under 45, 45- 74, 75 or older?

1. Under 45
2. 45-74
3. 75 or older
- 11 Not sure/Refused [term]

If (under 45)

1b. Are you ...

- 1 Under 18 [TERM]
- 2 18 to 24 years
- 3 25 to 34 years
- 4 35 to 44 years
- 11 Not sure/Refused [TERM]

If (45–74)

1c. Are you ...

- 5 45 to 54 years
- 6 55 to 59 years
- 7 60 to 64 years
- 8 65 to 74 years
- 11 Not sure/Refused [TERM]

If (75 or older)

1d. Are you ...

- 9 75 to 84 years
- 10 85 years and over
- 11 Not sure/Refused [TERM]

2. Are you the individual most familiar with your Federal individual Income Tax Return (Form 1040 series) that you filed in the last 12 months? READ

- 1 Yes, most familiar
- 2 Equally familiar
- 3 Neither most nor equally familiar
- 4 Did not file a tax return in the last 12 months
- 5 [DNR] Not sure if filed in last 12 months

3. In the past 12 months, did you contact the IRS for any reason, using any of the following methods? You can answer yes or no as I read each one. Did you... [Select all that apply]

1. Call an IRS Toll-Free line
2. Visit a local IRS office (Taxpayer Assistance Center, walk-in center)
3. Visit the IRS website to obtain specific information. Please do not count casual browsing.
4. Contact the IRS by some other method [if did not call or visit, or use IRS website, and if the respondent filed and have fewer than 500 filers who didn't use an IRS service continue to Q4, otherwise TERMINATE]
5. [ONLY READ IF "no" to all prior items] **Did you contact the IRS** at all outside of filing your return [if the respondent filed and we have fewer than 500 filers who didn't use an IRS service continue to Q4, otherwise TERMINATE]
6. [DNR] Don't know [Don't read but select if taxpayer doesn't know.] [if the respondent filed and we have fewer than 500 filers who didn't use an IRS service continue to Q4, otherwise TERMINATE]

[CONTINUE IF Q3=1-3 OR UP TO QUOTA OF 500 IF Q3=4-6 and Q2=1-2]

FOR THOSE WHO USED A SERVICE, but did not file a return skip to the Service Usage Section (Q7)

4. Which filing status did you use on the tax return that you filed in the last 12 months?

[DON'T READ UNLESS NEEDED]

1. Single
2. Married, filing jointly
3. Married, filing separately
4. Head of Household which is single with dependent parent or child
5. Or Qualifying widow(er) with dependent child
6. [DNR] Don't know [Terminate if did not use a service, Q3 IS NOT 1-3]]

5. Who prepared your taxes? [DON'T READ UNLESS NEEDED]

1. You yourself, with software [go to 6a]
2. You yourself, without software [go to 6a]
3. A volunteer preparer from a community organization (*do not include a tax software company's promotional events*) [go to 6b]
4. A paid professional [go to 6b]
5. Or an unpaid third party (e.g. friend or family member) [go to 6b]
6. [DNR] Don't know [Terminate if did not use a service]

[ONLY ASK IF Q5= 1 or 2; ELSE SKIP TO Q6b]

6a. Thinking about your most recently filed individual tax return, please rate your agreement with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree

[READ SCALE ONLY ONCE UNLESS ASKED TO REPEAT.]

[IF NEEDED: "Please give me a number from 1 to 5 or any number in between."]

1. I had a good understanding of what the IRS expected.
2. I felt competent when doing my taxes.
3. I was confident that the deductions and credits I claimed were correct.

[ONLY ASK IF Q5= 3, 4, or 5; ELSE SKIP TO Q7]

6b. Thinking about your most recently filed individual tax return, rate your agreement with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree:

[READ SCALE ONLY ONCE UNLESS ASKED TO REPEAT.]

[IF NEEDED: "Please give me a number from 1 to 5 or any number in between."]

1. I believe my preparer had a good understanding of what the IRS expected.
2. I believe my preparer was competent when doing my taxes.
3. I believe my preparer was confident that the deductions and credits I claimed were correct.

FOR THOSE WHO FILED A RETURN (Q2=1 or 2) BUT DID NOT USE A SERVICE from one of the channels of interest (Q3=4-6), skip to TRUST Section

Section B: Service Usage

[ONLY ASK THIS SECTION TO THOSE WHO HAVE CONTACTED IRS IN Q3; ELSE SKIP TO TRUST SECTION]

7. You mentioned that you have contacted the IRS in the past 12 months. Did you contact the IRS for any of the following reasons? [select all that apply] Please say yes or no to each one.

1. Get a form or publication
2. Get transcripts or prior year tax return information
3. Get answers to your tax law questions (READ, but do not include in following questions in programming) *such as information on withholding, dependents, deductions, or tax credits*
4. Get tax return preparation help such as *help filling out forms*
5. Get information or assistance about an IRS notice or letter (*ONLY IF ASKED for EXPLANATION and do not include in following questions in programming*): *notices are mailed letters about issues such as balances due, overpayments, underpayments, audits, information about tax credits or requests for more information*)
6. Make a payment
7. Get information about making payments (READ, but do not include in following questions in programming) *not including setting up a payment plan*
8. Set up a payment plan
9. Get information about a refund
10. Get an Individual or Employer Tax ID (ITIN, EIN)
11. Or did you contact the IRS for some other reason — specify [Record service used, but do not select as a service to ask the looping questions unless the respondent did not use two of the first 10 services]

[For those with MORE THAN ONE "YES" in Q7 select the category with the fewest responses in Q7 1-10 (only loop on response 11 if individual used 2 or fewer services including 11). Be sure to record the services selected for discussion. Identify which is the first service and which is the second service. Make sure that the responses for questions 8-15 can be associated with the service selected and evaluated in the loop.]

[Complete loop for 2 different services if used more than one service.]

[Begin section]

Loop begins for those using one or more service activity.

FOR this question, select the service identified above with the fewest respondents for Q7.

8. What was the first IRS information source you used to [INSERT service selected in Q7]? Was it ...”

1. IRS Website (www.IRS.gov)
2. IRS Tax Assistance Center (or walk-in site) — *Note to assistor: includes those who set up appointment by phone*
3. IRS phone representative (*includes those calling to make appointment, but issue resolved on phone*)
4. Automated IRS phone system
5. Another IRS information source — specify

9. How completely were you able to achieve what you set out to do when using the [INSERT source selected in Q8] to [INSERT service selected in Q7]?

Please use a 1–5 scale where 1 is not at all and 5 is completely resolved and needed no further efforts. (*Likert 1–5, 1 = not at all, 5 = completely resolved, needed no further efforts*)

[IF Q9= 5 Completely RESOLVED, SKIP to Q10]

[FOR ALL ANSWERS less than completely resolved, branch to I9, P9, T9, or O9 depending on channel. If Q9=5 completely resolved go to Q10.]

Internet

- I9. Why weren't you able to achieve what you set out to do when you visited the IRS website? Was it because ...? (*Select all that apply*)
1. You did not find the information or service you were looking for
 2. You did not understand the information provided
 3. Or another reason — specify

[Go to Q10]

TAC

- T9. Why weren't you able to achieve what you set out to do when you visited the IRS walk-in site? Was it because ...? (*Select all that apply*)
1. All of your questions were not answered
 2. The walk-in site was closed
 3. You did not have an appointment
 4. The service you needed was not available
 5. You left because the wait was too long
 6. You did not understand the information provided
 7. You did not get the information or service you were looking for
 8. You waited for service but were turned away before receiving service
 9. Or another reason specify

[Go to Q10]

Phone

P9. Why weren't you able to achieve what you set out to do when you called the IRS?
Was it because ...? (Select all that apply)

1. All of your questions were not answered
2. Couldn't understand the information provided
3. Kept getting a busy signal
4. Placed on hold too long
5. Kept getting transferred
6. Couldn't understand the menu system
7. Call disconnected
8. Or another reason — specify

[Go to Q10]

Other IRS

O9. Why weren't you able to achieve what you set out to do? Was it because ...? (Select all that apply)

1. You did not get the information you were looking for
2. You did not understand the information provided
3. Or another reason — specify

[Go to Q10]

9a. Capture any additional comments from the respondent here.

10. Overall, how satisfied were you with using [INSERT delivery channel selected in Q8] **to** [INSERT service selected in Q7]? **Please use a 1–5 scale where 1 is very dissatisfied and 5 is very satisfied.**
[IF NEEDED: "Please give me a number from 1 to 5 or any number in between."] [5 point Likert: 1 Very dissatisfied to 5 Very satisfied]

11. Please rate your satisfaction with the following aspects related to using [INSERT delivery channel selected in Q8] **to** [INSERT service selected in Q7]. **Please use the same 1–5 scale where 1 is very dissatisfied and 5 is very satisfied.**
[5 point Likert: 1 Very dissatisfied to 5 Very satisfied] [ONLY READ SCALE AGAIN IF ASKED TO REPEAT. IF NEEDED: "Please give me a number from 1 to 5 or any number in between."]

How satisfied were you with [READ FOR FIRST TWO ITEMS]:

- a. The time it took to achieve what you set out to do
- b. How satisfied are you with the number of steps needed to obtain the information you sought
- c. How well you understood the information you received
- d. The accuracy of the information you received

[IF Q9= 5 Completely RESOLVED, SKIP to Q14 intro]

12. What other information sources did you use when trying to [INSERT service selected in Q7]?**Was it ...?** (Select all that apply)

1. IRS Website (www.IRS.gov)
2. IRS Tax Assistance Center (walk-in site)
3. IRS phone representative (DO NOT READ: *includes those calling to make appointment, but issue resolved on phone*)
4. Automated IRS phone system
5. Other IRS information source — specify
6. Or Other non-IRS source (*do not read*)
7. Was not able to resolve (*do not read*)

13. Which information source ultimately resolved your need to [INSERT service selected in Q7] or were you unable to resolve your need? (DO NOT READ, unless does not say one of these answers)

1. Was not able to resolve
2. IRS Website (www.IRS.gov)
3. IRS Tax Assistance Center (walk-in site)
4. IRS phone representative (DO NOT READ: *includes those calling to make appointment, but issue resolved on phone*)
5. Automated IRS phone system
6. Other IRS information source — specify
7. [DNR] Other non-IRS source

SECTION B: Willingness and Importance

READ: For the next question, please use a 1-5 scale where 1 is not at all willing and 5 is completely willing.
[ONLY READ SCALE ONCE UNLESS ASKED TO REPEAT. IF NEEDED: "Please give me a number from 1 to 5 or any number in between."]

14. In the future, how willing would you be to [INSERT Q7 activity] by ...

- a. Using the IRS website (irs.gov)
- b. Calling an IRS phone representative
- c. Calling an Automated IRS phone system
- d. Going to an IRS Taxpayer Assistance Center (walk-in site)

[5 point Likert: 1 is **not at all willing** and 5 is **completely willing**]

READ For the next question, please use a 1-5 scale where 1 is no impact at all and 5 is very strong negative impact. [ONLY READ ONCE UNLESS ASKED TO REPEAT. IF NEEDED: "Please give me a number from 1 to 5 or any number in between."]

15. How much would you be impacted if you could not [insert Q7 activity] by ...

- a. Using the IRS website (irs.gov).
- b. Calling an IRS phone representative
- c. Calling an Automated IRS phone system
- d. Going to an IRS Taxpayer Assistance Center (walk-in site)

[5 point Likert: 1 is no impact at all and 5 is very strong negative impact]

[If respondent used a 2nd service go to Q8 to loop again for the second service, (be sure to record first and second services discussed in Q8–15); else continue]

DELETE SECTION Section C: TRUST IN IRS

READ: We are almost 80% done.

Section D: Taxpayer Rights and Responsibilities

NEXT ARE SOME QUESTIONS ABOUT YOUR RIGHTS AND RESPONSIBILITIES AS A TAXPAYER. Please answer yes, no, or not sure to the following questions.

17. As a taxpayer, do you believe you have rights before the IRS? [DO NOT READ, unless needed]

1. Yes
2. No
3. Not sure

18. Do you know what your rights are as a taxpayer when dealing with the IRS? [DO NOT READ, unless needed]

1. Yes
2. No
3. Not sure

19. Have you ever heard of Publication 1, which defines your rights as a taxpayer? [DO NOT READ, unless needed]

1. Yes
2. No
3. Not sure

20. Do you know what your responsibilities are as a taxpayer [DO NOT READ, unless needed]

1. Yes
2. No
3. Not sure

21. How would you like to learn about your rights and responsibilities as a taxpayer?**Would it be from ...?** *(Select all that apply)*

1. A separate publication you could order by phone or get on the IRS web site
2. A separate letter included with IRS notices
3. A page on the IRS web site
4. The home page of the IRS web site
5. [DNR] Not sure
6. [DNR] Or you don't need to learn about your rights and responsibilities as a taxpayer

Section E: Computer and Internet Usage

READ: The following section will ask about your computer skills and internet usage.**22. What kind of internet access do you have at home for your computer? Is it ...?** *(Select all that apply)*

1. Broadband (cable, dsl, high speed internet)
2. Dial-up (telephone)
3. Mobile Data Plan
4. Or do you not have internet access [go to Q24]
5. [DNR] Do not know [go to Q24]
6. I do not use the internet [go to Q25]

[ONLY ASK IF HAVE INTERNET ACCESS AT HOME ELSE SKIP TO Q24]

23. What device do you use to access the internet at home when searching for information? Is it by ...?*(Select all that apply)*

1. Computer
2. Tablet
3. Smart Phone
4. Other (please specify)
5. [DNR] None of these

24. How often do you go on the internet (including weekdays and weekends)? This includes access from home, work, or elsewhere. [READ ONLY IF RESPONSE DOESN'T FIT A CATEGORY]

1. One or more times a day [Go to Q26]
2. Several times a week [Go to Q26]
3. Once a week [Go to Q25]
4. Less than once a week [Go to Q25]
5. Never [Go to Q25]

25. Which of the following are reasons why you don't go online, or go online more often?

(Select all that apply) [READ ONLY IF RESPONSE DOESN'T FIT A CATEGORY]

1. You don't have convenient access to the internet
2. You are worried about the security of your personal information on the Internet
3. Internet access costs too much
4. You don't like spending a lot of time on the internet
5. Or You don't feel comfortable using the internet
6. Other

If Q24=Never, Skip to Demographics]**26. Where do you spend the majority of your time online?** [READ OPTIONS; Single response]

1. Home
2. Work
3. School
4. Library
5. Hotspots (for example, Starbucks, airports, restaurants)
6. Smart Phone
7. [DNR] Other

27. Where are you when you go online to conduct sensitive personal business such as filing a tax return or banking online? (Select all that apply) [READ ONLY IF NEEDED: How about other sensitive personal business?]

1. Home
2. Work
3. School
4. Library
5. Hotspots (for example, Starbucks, airports, restaurants)
6. Smart Phone
7. [DNR] Other (specify)

28. How would you rate your ability to use the internet to find information related to a topic you are interested in? Please use a 1-5 scale where 1 is not able to find information and 5 is always able to find information.

[5 point Likert: 1 not able to find information and 5 is always able to find information]

29. Please tell me the degree to which you agree with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree.

[5 pt Likert: 1 Strongly disagree to 5 Strongly agree, 6= not applicable]

[ONLY READ SCALE ONCE, UNLESS ASKED TO REPEAT;

IF NEEDED: "Please give me a number from 1 to 5 or any number in between."]

- a. I feel comfortable sending emails
- b. I am skilled at doing research on the Internet
- c. I feel secure sharing personal financial information over the Internet
- d. I feel secure sharing personal information with a government agency

30. What concerns do you have when sharing personal financial information over the Internet with a government agency? Are you ... (Select all that apply/yes/no to each one)

1. [READ] Concerned your privacy is not protected
2. [READ] Concerned the Internet is not secure
3. [DNR] Don't have Internet access at home
4. [READ] Or some Other reason (specify)
5. [DNR/REMOVE] confident your privacy is protected
6. [DNR/REMOVE] confident the Internet is secure
7. [DNR] Don't know or unsure
8. [DNR] I have no concerns

SECTION F: DEMOGRAPHICS

READ: Finally I'm going to ask you some demographic questions for classification purposes only. These questions will help us better understand how people with different backgrounds feel about tax issues. We only have a few more questions.

31. What level of education have you completed? (DO NOT READ LIST — Select One Answer.)

1. Elementary school
2. Some high school
3. High school graduate
4. Some college
5. College graduate
6. Post-Graduate work

(DON'T READ BUT CLICK IF:) Prefer not to answer

32. (ONLY ASK IF UNABLE TO DETERMINE) For classification purposes only, are you male or female?

1. Male
2. Female
3. [DNR] Other
4. Not sure/Refused

33. What language do you primarily speak at home? (DO NOT READ CHOICES. CLICK ANSWER.)

- | | |
|---------------|------------------------|
| 1. English | 6. Russian |
| 2. Spanish | 7. French |
| 3. Chinese | 8. German |
| 4. Vietnamese | 9. Some other language |
| 5. Korean | |

(DON'T READ BUT CLICK IF:) Prefer not to answer

34. In which US state do you live? [ENTER 2 character abbreviation]

35. How many family members live in your house, including yourself?

[CLARIFY IF NEEDED: This is not asking for individuals claimed on tax return. This includes family members who are in college but live at home when not at school.]

36. [RECODE BACK TO PREVIOUS Q36]

36. Which of the following categories best describes your household income before taxes for 2015?

READ APPROPRIATE CATEGORIES UNTIL GET TO THE ANSWER.

1. Less than \$35,000
2. \$ 35,000–\$75,000
3. \$75,000–\$200,000
4. Over \$200,000
- 15 [DNR] Prefer not to answer

IF (less than 35,000)

1. Less than \$10,000
2. \$10,000 to less than \$15,000
3. \$15,000 to less than \$20,000
4. \$20,000 to less than \$25,000
5. \$25,000 to less than \$35,000
- 15 [DNR] Prefer not to answer

If (35,000–\$75,000)

6. \$35,000 to less than \$40,000
7. \$40,000 to less than \$50,000
8. \$50,000 to less than \$60,000
9. \$60,000 to less than \$75,000
- 15 [DNR] Prefer not to answer

If (75,000–\$200,000)

10. \$75,000 to less than \$100,000
11. \$100,000 to less than \$150,000
12. \$150,000 to less than \$200,000
- 15 [DNR] Prefer not to answer

If (over \$200,000)

13. \$200,000 to less than \$1 million
14. \$1 million or more
- 15 [DNR] Prefer not to answer

37. Do you have any long-term conditions or disabilities (lasting 6 months or more)?[DO NOT READ UNLESS UNSURE OF RESPONSE] *(Select all that apply)*

1. Deafness
2. Severe Vision Impairment
3. Severe Hearing Impairment
4. Severe Speech Impairment
5. A condition that substantially limits your physical abilities (such as standing or walking)
6. A condition that limits learning or remembering
7. Some other condition
8. Do not have a long-term condition
9. (DON'T READ:) **Prefer not to answer**

SECTION G: Closing

That completes our survey**37a. Capture any additional comments from the respondent here.**

We are required by law to provide you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1432.

If you have any questions about _____, please log onto our website at _____ and you can verify who we are and our research work.

if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS.

Would you like the address? (IF YES, ADDRESS IS...)

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Ave. NW
Washington, DC 20224.

Thank you for your time and for your help with this survey!

Q1. Which of the following categories includes your age?

ALL RESPONDENTS

Age	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
18 to 24 years	410	11.6%	77	2.3%	107	3.3%	78	2.4%
25 to 34 years	726	20.6%	406	12.0%	441	13.6%	394	12.2%
35 to 44 years	590	16.7%	569	16.8%	558	17.3%	559	17.3%
45 to 54 years	608	17.2%	710	21.0%	665	20.6%	705	21.8%
55 to 59 years	306	8.7%	439	13.0%	413	12.8%	420	13.0%
60 to 64 years	258	7.3%	404	11.9%	413	12.8%	405	12.5%
65 to 74 years	362	10.3%	494	14.6%	416	12.9%	444	13.7%
75 to 84 years	180	5.1%	218	6.4%	173	5.3%	182	5.6%
85 years and over	89	2.5%	71	2.1%	47	1.5%	48	1.5%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

Q2. Are you the individual most familiar with your Federal Individual Income Tax Return (Form 1040 series) that you filed in the last 12 months?

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes, most familiar	3038	86.1%	3,180	85.1%	2,742	84.8%	2,743	84.8%
Equally familiar	430	12.2%	271	7.3%	196	6.1%	208	6.4%
Neither most nor equally familiar	61	1.7%	130	3.5%	122	3.8%	130	4.0%
Did not file a tax return in the last 12 months	0	0.0%	142	3.8%	162	5.0%	142	4.4%
[Do Not Read] Not sure if filed in last 12 months	0	0.0%	12	0.3%	12	0.4%	12	0.4%
Total	3,529	100.0%	3,735	100.0%	3,233	100.0%	3,235	100.0%

Q3. In the past 12 months, did you contact the IRS for any reason, using any of the following methods?

CALL AN IRS TOLL-FREE LINE

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	613	17%	1,151	34.0%	1,316	40.7%	1,302	40.2%
No	2,907	82%	2,223	65.6%	1,892	58.5%	1,914	59.2%
Don't Know	10	0%	14	0.4%	26	0.8%	19	0.6%
Total	3,529	100%	3,388	100.0%	3,233	100.0%	3,235	100.0%

VISIT A LOCAL IRS OFFICE (TAXPAYER ASSISTANCE CENTER, WALK-IN CENTER)

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	251	7%	451	13.3%	572	17.7%	513	15.9%
No	3,276	93%	2,934	86.6%	2,659	82.2%	2,717	84.0%
Don't Know	2	0%	3	0.1%	3	0.1%	5	0.2%
Total	3,529	100%	3,388	100.0%	3,233	100.0%	3,235	100.0%

VISIT THE IRS WEBSITE TO OBTAIN SPECIFIC INFORMATION. PLEASE DO NOT COUNT CASUAL BROWSING.

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	1,215	34%	2,276	67.2%	2,426	75.0%	2,499	77.2%
No	2,302	65%	1,103	32.6%	797	24.7%	729	22.5%
Don't Know	12	0%	9	0.3%	10	0.3%	7	0.2%
Total	3,529	100%	3,388	100.0%	3,233	100.0%	3,235	100.0%

CONTACT THE IRS BY SOME OTHER METHOD

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	253	7%	439	13.0%	496	15.3%	483	14.9%
No	3,268	93%	2,931	86.5%	2,709	83.8%	2,727	84.3%
Don't Know	8	0%	18	0.5%	28	0.9%	25	0.8%
Total	3,529	100%	3,388	100.0%	3,233	100.0%	3,235	100.0%

DID NOT CONTACT THE IRS OUTSIDE OF FILING YOUR RETURN

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	650	34%	166	35.3%	-	0.0%	-	0.0%
No	1,274	66%	304	64.7%	-	0.0%	-	0.0%
Total	1,925	100%	470	100.0%	-	0.0%	-	0.0%

Q4. Which filing status did you use on the tax return that you filed in the last 12 months?

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Single	1,643	46.5%	1,096	32.3%	1,530	47.3%	1,031	32%
Married, filing jointly	1,272	36.1%	1,730	51.1%	1,157	35.8%	1,570	49%
Married, filing separately	69	2.0%	87	2.6%	63	1.9%	101	3%
Head of Household which is single with dependent parent or child	543	15.4%	427	12.6%	482	14.9%	457	14%
Or Qualifying widow(er) with dependent child	1	0.0%	48	1.4%	1	0.0%	76	2%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100%

Q5. Who prepared your taxes?

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
You yourself, with software	1,028	29.1%	1201	35.4%	1,129	36.9%	1,149	37.3%
You yourself, without software	242	6.9%	338	10.0%	317	10.4%	324	10.5%
A volunteer preparer from a community organization (do not include a tax software company's promotional events)	133	3.8%	134	4.0%	145	4.7%	122	4.0%
A paid professional	1,851	52.5%	1508	44.5%	1,257	41.1%	1,278	41.5%
Or an unpaid third party (e.g. friend or family member)	275	7.8%	207	6.1%	184	6.0%	183	5.9%
Don't Know	-	0.0%	22	0.6%	26	0.8%	22	0.7%
Total	3,529	100.0%	3388	100.0%	3,058	100.0%	3,078	100.0%

Q6. Likert Scale responses (see question on next page)

	All Respondents			Service Users		
	Estimate	95% Confidence Interval		Estimate	95% Confidence Interval	
		Lower	Upper		Lower	Upper
I had a good understanding of what the IRS expected.	4.10	3.97	4.22	4.12	4.04	4.2
I felt competent when doing my taxes.	4.20	4.1	4.3	4.17	4.1	4.25
I was confident that the deductions and credits I claim...	4.36	4.26	4.45	4.32	4.24	4.4
I believe my preparer had a good understanding of what the IRS...	4.67	4.6	4.73	4.53	4.45	4.61
I believe my preparer was competent when doing my taxes.	4.77	4.72	4.82	4.63	4.56	4.71
I believe my preparer was confident that the deductions and cr...	4.77	4.72	4.83	4.65	4.56	4.74

Q6. Thinking about your most recently filed individual tax return, please rate your agreement with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree.

I HAD A GOOD UNDERSTANDING OF WHAT THE IRS EXPECTED.

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	45	3.5%	72	4.7%	69	4.8%	71	4.8%
2	62	4.9%	66	4.3%	70	4.8%	61	4.1%
3	242	19.1%	237	15.4%	253	17.5%	232	15.8%
4	293	23.1%	361	23.5%	324	22.4%	338	22.9%
Strongly Agree	628	49.4%	803	52.2%	730	50.5%	771	52.3%
Total	1,270	100.0%	1,539	100.0%	1,446	100.0%	1,473	100.0%

I FELT COMPETENT WHEN DOING MY TAXES.

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	38	3.0%	59	3.8%	66	4.5%	59	4.0%
2	78	6.1%	67	4.4%	63	4.3%	60	4.1%
3	136	10.7%	191	12.4%	194	13.4%	188	12.8%
4	357	28.1%	390	25.3%	360	24.9%	367	24.9%
Strongly Agree	662	52.1%	832	54.1%	765	52.9%	799	54.2%
Total	1,270	100.0%	1,539	100.0%	1,446	100.0%	1,473	100.0%

I WAS CONFIDENT THAT THE DEDUCTIONS AND CREDITS I CLAIM...

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	35	2.8%	45	2.9%	57	3.9%	47	3.2%
2	35	2.8%	36	2.3%	33	2.3%	33	2.2%
3	148	11.7%	135	8.8%	140	9.7%	129	8.8%
4	273	21.5%	321	20.9%	317	21.9%	308	20.9%
Strongly Agree	779	61.3%	1002	65.1%	898	62.1%	956	64.9%
Total	1,270	100.0%	1,539	100.0%	1,446	100.0%	1,473	100.0%

I BELIEVE MY PREPARER HAD A GOOD UNDERSTANDING OF WHAT THE IRS...

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	39	1.7%	55	3.0%	68	4.3%	58	3.7%
2	20	0.9%	28	1.5%	23	1.5%	25	1.6%
3	129	5.7%	103	5.6%	107	6.7%	98	6.2%
4	279	12.3%	204	11.0%	178	11.2%	173	10.9%
Strongly Agree	1,792	79.3%	1,459	78.9%	1,210	76.3%	1,229	77.6%
Total	2,259	100.0%	1,849	100.0%	1,586	100.0%	1,583	100.0%

I BELIEVE MY PREPARER WAS COMPETENT WHEN DOING MY TAXES.

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	27	1.2%	38	2.1%	49	3.1%	40	2.5%
2	18	0.8%	32	1.7%	33	2.1%	33	2.1%
3	64	2.8%	63	3.4%	56	3.5%	61	3.9%
4	229	10.2%	182	9.8%	168	10.6%	154	9.7%
Strongly Agree	1,920	85.0%	1,534	83.0%	1,280	80.7%	1,295	81.8%
Total	2,259	100.0%	1,849	100.0%	1,586	100.0%	1,583	100.0%

I BELIEVE MY PREPARER WAS CONFIDENT THAT THE DEDUCTIONS AND CR...

	All Respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	24	1.1%	40	2.2%	43	2.7%	42	2.7%
2	32	1.4%	22	1.2%	31	1.9%	22	1.4%
3	64	2.8%	52	2.8%	51	3.2%	48	3.0%
4	195	8.6%	181	9.8%	157	9.9%	158	10.0%
Strongly Agree	1,944	86.1%	1,554	84.0%	1,305	82.3%	1,313	82.9%
Total	2,259	100.0%	1,849	100.0%	1,586	100.0%	1,583	100.0%

Q7. You mentioned that you have contacted the IRS in the past 12 months. Did you contact the IRS for any of the following reasons? [select all that apply] Please say yes or no to each one.

Service Used	Estimate	Lower	Upper
Get a form or publication	34.1%	32.3%	36.0%
Get answers to your tax law questions such as information on withholding, dependents, deductions, or tax credits	26.8%	25.0%	28.6%
Get information about a refund	19.4%	17.8%	21.1%
Get transcripts or prior year tax return information	18.2%	16.7%	19.8%
Get information or assistance about an IRS notice or letter	16.9%	15.5%	18.5%
Get tax return preparation help such as help filling out forms	11.4%	10.1%	12.8%
Make a payment	10.6%	9.5%	11.9%
Other reasons	9.8%	8.6%	11.1%
Set up a payment plan	6.8%	5.8%	7.8%
Get information about making payments not including setting up a payment plan	6.6%	5.7%	7.7%
Get an Individual or Employer Tax ID (ITIN, EIN)	6.6%	5.6%	7.8%

GET A FORM OR PUBLICATION

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,130	65.9%	2,101	64.9%
Yes	1,103	34.1%	1,134	35.1%
Total	3,233	100.0%	3,235	100.0%

GET TRANSCRIPTS OR PRIOR YEAR TAX RETURN INFORMATION

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,645	81.8%	2,664	82.3%
Yes	588	18.2%	571	17.7%
Total	3,233	100.0%	3,235	100.0%

GET ANSWERS TO YOUR TAX LAW QUESTIONS SUCH AS INFORMATION ON WITHHOLDING, DEPENDENTS, DEDUCTIONS, OR TAX CREDITS

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,367	73.2%	2,355	72.8%
Yes	867	26.8%	880	27.2%
Total	3,233	100.0%	3,235	100.0%

GET TAX RETURN PREPARATION HELP SUCH AS HELP FILLING OUT FORMS

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,865	88.6%	2,911	90.0%
Yes	369	11.4%	324	10.0%
Total	3,233	100.0%	3,235	100.0%

GET INFORMATION OR ASSISTANCE ABOUT AN IRS NOTICE OR LETTER

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,685	83.1%	2,679	82.8%
Yes	548	16.9%	556	17.2%
Total	3,233	100.0%	3,235	100.0%

MAKE A PAYMENT

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,890	89.4%	2,859	88.4%
Yes	344	10.6%	376	11.6%
Total	3,233	100.0%	3,235	100.0%

GET INFORMATION ABOUT MAKING PAYMENTS NOT INCLUDING SETTING UP A PAYMENT PLAN

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,019	93.4%	3,022	93.4%
Yes	215	6.6%	213	6.6%
Total	3,233	100.0%	3,235	100.0%

SETUP A PAYMENT PLAN

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,015	93.2%	3,004	92.9%
Yes	218	6.8%	231	7.1%
Total	3,233	100.0%	3,235	100.0%

GET INFORMATION ABOUT A REFUND

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,605	80.6%	2,651	81.9%
Yes	628	19.4%	584	18.1%
Total	3,233	100.0%	3,235	100.0%

GET AN INDIVIDUAL OR EMPLOYER TAX ID (ITIN, EIN)

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,021	93.4%	3,043	94.1%
Yes	213	6.6%	192	5.9%
Total	3,233	100.0%	3,235	100.0%

OTHER REASONS

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,918	90.2%	2,916	90.1%
Yes	316	9.8%	319	9.9%
Total	3,233	100.0%	3,235	100.0%

Q8. First Delivery Channel Used to Obtain Service

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET A FORM OR PUBLICATION?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	601	76.0%	640	77.9%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	65	8.2%	58	7.1%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	70	8.9%	68	8.3%
Automated IRS phone system	24	3.1%	23	2.8%
Or another IRS information source - (specify)	31	3.9%	33	4.0%
Total	791	100.0%	822	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET TRANSCRIPTS OR PRIOR YEAR TAX RETURN INFORMATION?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	259	62.4%	254	62.4%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	49	11.7%	43	10.6%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	64	15.4%	68	16.7%
Automated IRS phone system	32	7.7%	28	6.9%
Or another IRS information source - (specify)	11	2.8%	14	3.4%
Total	415	100.0%	407	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET ANSWERS TO YOUR TAX LAW QUESTIONS?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	419	71.5%	452	74.5%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	52	8.9%	46	7.6%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	56	9.6%	54	8.9%
Automated IRS phone system	38	6.5%	30	4.9%
Or another IRS information source - (specify)	20	3.4%	25	4.1%
Total	586	100.0%	607	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET TAX RETURN PREPARATION HELP SUCH AS HELP FILLING OUT FORMS?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	140	47.5%	130	52.4%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	73	24.9%	48	19.4%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	37	12.6%	32	12.9%
Automated IRS phone system	7	2.3%	8	3.2%
Or another IRS information source - (specify)	37	12.7%	30	12.1%
Total	295	100.0%	248	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET INFORMATION OR ASSISTANCE ABOUT AN IRS NOTICE OR LETTER?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	137	38.2%	140	38.1%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	29	8.1%	22	6.0%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	130	36.4%	141	38.4%
Automated IRS phone system	32	8.8%	33	9.0%
Or another IRS information source - (specify)	31	8.6%	31	8.4%
Total	358	100.0%	367	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO MAKE A PAYMENT?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	96	45.1%	105	44.9%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	19	8.7%	18	7.7%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	44	20.7%	46	19.7%
Automated IRS phone system	11	5.3%	12	5.1%
Or another IRS information source - (specify)	43	20.2%	53	22.6%
Total	214	100.0%	234	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET INFORMATION ABOUT MAKING PAYMENTS NOT INCLUDING SETTING UP A PAYMENT PLAN?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	92	49.1%	90	48.6%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	20	10.7%	19	10.3%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	49	26.1%	49	26.5%
Automated IRS phone system	12	6.2%	11	5.9%
Or another IRS information source - (specify)	15	7.8%	16	8.6%
Total	188	100.0%	185	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO SET UP A PAYMENT PLAN?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	42	24.8%	49	26.9%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	16	9.4%	17	9.3%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	94	55.1%	93	51.1%
Automated IRS phone system	4	2.6%	5	2.7%
Or another IRS information source - (specify)	14	8.1%	18	9.9%
Total	171	100.0%	182	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET INFORMATION ABOUT A REFUND?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	300	66.4%	294	68.9%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	24	5.2%	19	4.4%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	52	11.5%	49	11.5%
Automated IRS phone system	43	9.6%	41	9.6%
Or another IRS information source - (specify)	33	7.3%	24	5.6%
Total	452	100.0%	427	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET AN INDIVIDUAL OR EMPLOYER TAX ID (ITIN, EIN)?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	98	51.0%	97	55.7%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	20	10.1%	18	10.3%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	21	10.9%	20	11.5%
Automated IRS phone system	29	14.9%	14	8.0%
Or another IRS information source - (specify)	25	13.2%	25	14.4%
Total	193	100.0%	174	100.0%

WHAT WAS THE FIRST IRS INFORMATION SOURCE YOU USED TO GET ANSWERS FOR OTHER SERVICE NEED?

	Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
IRS Website (www.IRS.gov)	138	47.8%	156	53.4%
IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	29	10.1%	29	9.9%
IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	67	23.3%	57	19.5%
Automated IRS phone system	23	8.0%	23	7.9%
Or another IRS information source - (specify)	31	10.8%	27	9.2%
Total	289	100.0%	292	100.0%

For only those using Only One IRS Service by Delivery Channel Used

Demand for Service Tasks for those using Only 1 Service	Visit a local IRS office			Call an IRS Toll-Free line			Visit the IRS website		
	Estimate	95% Confidence Interval		Estimate	95% Confidence Interval		Estimate	95% Confidence Interval	
		Lower	Upper		Lower	Upper		Lower	Upper
Get a form or publication	27.8%	22.0%	33.6%	21.5%	18.0%	25.0%	33.3%	30.7%	35.9%
Get transcripts or prior year tax return information	15.1%	10.5%	19.7%	12.4%	9.8%	15.1%	12.0%	10.2%	13.9%
Get answers to your tax law questions such as information on withholding, dependents, deductions, or tax credits	13.6%	9.1%	18.2%	15.4%	12.3%	18.5%	19.3%	17.1%	21.5%
Get tax return preparation help such as help filling out forms	12.8%	8.2%	17.3%	3.4%	1.8%	5.0%	3.0%	2.0%	3.9%
Other reasons	8.7%	4.9%	12.6%	12.8%	10.1%	15.6%	8.6%	7.1%	10.1%
Get information or assistance about an IRS notice or letter	7.6%	4.2%	11.1%	13.4%	10.5%	16.3%	5.6%	4.3%	6.9%
Get information about a refund	7.5%	4.0%	11.1%	10.7%	8.2%	13.2%	12.2%	10.3%	14.1%
Make a payment	3.2%	1.2%	5.2%	3.0%	1.9%	4.2%	1.9%	1.2%	2.5%
Set up a payment plan	1.7%	0.1%	3.4%	2.8%	1.3%	4.2%	0.8%	0.4%	1.2%
Get an Individual or Employer Tax ID (ITIN, EIN)	1.2%	-0.3%	2.6%	2.5%	0.9%	4.2%	2.0%	1.0%	3.0%
Get information about making payments not including setting up a payment plan	0.7%	0.0%	1.4%	2.1%	0.9%	3.2%	1.3%	0.6%	2.0%

Delivery Channel Used by Broadband Access at Home

FIRST DELIVERY CHANNEL CHOSEN:

BROADBAND		Estimate	95% Confidence Interval	
			Lower	Upper
Do not Have Broad Band	IRS Website (www.IRS.gov)	42.2%	38.6%	46.0%
	IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	15.2%	12.5%	18.3%
	IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	21.5%	18.5%	24.9%
	Automated IRS phone system	11.4%	9.0%	14.3%
	Or another IRS information source	9.6%	7.7%	12.0%
	Total	100.0%	100.0%	100.0%
Have Broadband	IRS Website (www.IRS.gov)	65.3%	63.0%	67.5%
	IRS Tax Assistance Center (or walk-in site; includes those who set up appointment by phone)	7.2%	5.9%	8.8%
	IRS phone representative (includes those calling to make appointment, but issue resolved on phone)	15.0%	13.4%	16.8%
	Automated IRS phone system	4.9%	4.0%	6.0%
	Or another IRS information source	7.5%	6.4%	8.9%
	Total	100.0%	100.0%	100.0%

First Delivery Channel Used Based on Whether the Taxpayer has Internet or Broadband Access at Home

Delivery Channel	Broadband	Internet	No Broadband	No Internet
IRS Website (www.irs.gov)	65%	61%	42%	22%
IRS Tax Assistance Center	7%	8%	15%	28%
IRS phone representative	15%	17%	22%	24%
Automated IRS phone system	5%	6%	11%	15%
Another IRS information source	8%	8%	10%	10%
Total	100.0%	100.0%	100.0%	100.0%

Q9-16. Likert Scale Scores for Resolution, Satisfaction, Willingness, and Impact Questions

GET A FORM	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.54	4.44	4.64	640	3.87	3.34	4.40	58	3.92	3.48	4.37	68
Overall Satisfaction	4.29	4.20	4.38	640	4.11	3.70	4.53	57	3.53	3.08	3.98	68
Timeliness Satisfaction	4.08	3.98	4.18	640	4.00	3.59	4.42	58	2.92	2.48	3.36	68
# of Steps Satisfaction	3.87	3.77	3.98	640	3.92	3.46	4.37	58	2.82	2.37	3.28	68
Understanding the Info. Satisfaction	4.25	4.14	4.35	640	4.22	3.89	4.55	58	3.49	3.02	3.96	68
Accuracy Satisfaction	4.46	4.36	4.56	640	4.20	3.72	4.69	58	3.93	3.53	4.33	68
Willingness to Use the Web to get a Form or Pub	4.56	4.48	4.65	640	3.26	2.73	3.79	58	3.01	2.54	3.49	68
Willingness to Use the Phone Rep. to get a Form or Pub	2.86	2.73	2.99	640	3.56	3.15	3.97	58	3.83	3.44	4.21	68
Willingness to Use the Auto. Phone to get a Form or Pub	2.23	2.11	2.36	640	2.12	1.71	2.53	58	2.67	2.23	3.10	68
Willingness to Use a TAC info to get a Form or Pub	2.35	2.22	2.48	640	4.03	3.62	4.45	58	2.65	2.19	3.12	68
Impact amount if lose the Web	3.75	3.62	3.89	640	3.17	2.63	3.70	58	2.93	2.43	3.43	68
Impact amount if lose a Phone Rep.	2.75	2.62	2.88	640	2.93	2.46	3.40	58	3.63	3.14	4.11	68
Impact amount if lose a Auto. Phone	2.43	2.29	2.56	640	2.70	2.20	3.21	58	2.70	2.24	3.16	68
Impact amount if lose the TAC	2.53	2.40	2.67	640	3.52	3.00	4.05	58	2.68	2.17	3.19	68

Q9-16

GET A TRANSCRIPT	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.22	4.01	4.43	254	4.49	4.15	4.83	43	4.27	3.94	4.61	68
Overall Satisfaction	4.23	4.08	4.38	254	4.06	3.57	4.55	43	4.04	3.69	4.39	68
Timeliness Satisfaction	4.18	4.02	4.34	254	3.90	3.45	4.35	43	3.70	3.34	4.07	68
# of Steps Satisfaction	3.90	3.72	4.07	254	3.90	3.40	4.40	43	3.52	3.15	3.90	68
Understanding the Info. Satisfaction	4.28	4.12	4.44	254	4.21	3.81	4.60	43	4.46	4.22	4.69	68
Accuracy Satisfaction	4.46	4.31	4.61	254	4.58	4.31	4.85	43	4.34	4.07	4.61	68
Willingness to Use the Web to get a Transcript	4.35	4.19	4.52	254	3.22	2.64	3.79	43	3.62	3.17	4.07	68
Willingness to Use the Phone Rep. to get a Transcript	3.19	2.97	3.41	254	3.35	2.90	3.80	43	4.03	3.70	4.35	68
Willingness to Use the Auto. Phone to get a Transcript	2.60	2.38	2.82	254	2.61	2.09	3.14	43	2.62	2.16	3.08	68
Willingness to Use a TAC to get a Transcript	2.84	2.61	3.08	254	4.20	3.74	4.66	43	2.91	2.50	3.31	68
Impact amount if lose the Web	3.67	3.46	3.87	254	3.19	2.67	3.72	43	3.88	3.47	4.28	68
Impact amount if lose a Phone Rep.	3.17	2.94	3.40	254	3.04	2.60	3.49	43	4.00	3.65	4.36	68
Impact amount if lose a Auto. Phone	2.84	2.61	3.07	254	2.68	2.19	3.17	43	2.80	2.34	3.26	68
Impact amount if lose the TAC	2.89	2.65	3.12	254	3.80	3.28	4.32	43	3.13	2.62	3.63	68

TAX LAW QUESTION	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.01	3.89	4.14	452	4.21	3.57	4.85	46	4.50	4.25	4.75	54
Overall Satisfaction	3.85	3.74	3.96	452	4.00	3.47	4.54	46	3.96	3.58	4.35	54
Timeliness Satisfaction	3.68	3.55	3.82	452	3.99	3.52	4.45	46	3.52	3.10	3.94	54
# of Steps Satisfaction	3.52	3.39	3.65	452	3.90	3.28	4.53	46	3.58	3.18	3.99	54
Understanding the Info. Satisfaction	4.08	3.97	4.19	452	4.32	3.85	4.79	46	4.22	3.89	4.55	54
Accuracy Satisfaction	4.35	4.23	4.46	452	4.53	4.22	4.83	46	4.28	3.97	4.58	54
Willingness to Use the Web to get a Tax Law Question Answered	4.28	4.17	4.40	452	2.80	2.15	3.44	46	3.60	3.05	4.15	54
Willingness to Use the Phone Rep. to get a Tax Law Question Answered	2.96	2.80	3.12	452	3.18	2.58	3.78	46	4.29	3.96	4.62	54
Willingness to Use the Auto. Phone to get a Tax Law Question Answered	2.08	1.94	2.21	452	1.93	1.41	2.46	46	2.23	1.78	2.68	54
Willingness to Use a TAC to get a Tax Law Question Answered	2.47	2.32	2.62	452	4.18	3.64	4.72	46	2.92	2.39	3.45	54
Impact amount if lose the Web	3.59	3.43	3.74	452	2.75	2.16	3.34	46	2.99	2.48	3.50	54
Impact amount if lose a Phone Rep.	2.82	2.66	2.99	452	3.07	2.40	3.73	46	3.78	3.32	4.24	54
Impact amount if lose a Auto. Phone	2.36	2.20	2.52	452	2.26	1.67	2.86	46	2.87	2.39	3.35	54
Impact amount if lose the TAC	2.58	2.41	2.74	452	4.10	3.61	4.60	46	3.02	2.52	3.52	54

Q9-16. Thinking about your most recently filed individual tax return, please rate your agreement with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree.

TAX RETURN PREPARATION	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.28	4.08	4.47	130	4.9	4.7	5.0	48	3.7	3.1	4.4	32
Overall Satisfaction	4.10	3.90	4.31	130	4.5	4.1	4.9	48	3.6	2.9	4.3	32
Timeliness Satisfaction	3.95	3.73	4.17	130	4.7	4.5	4.9	48	3.0	2.3	3.8	32
# of Steps Satisfaction	3.81	3.59	4.03	130	4.5	4.1	4.8	48	3.1	2.4	3.7	32
Understanding the Info. Satisfaction	4.06	3.85	4.27	130	4.4	4.0	4.7	48	3.8	3.3	4.4	32
Accuracy Satisfaction	4.28	4.06	4.50	130	4.5	4.1	4.8	48	3.9	3.3	4.5	32
Willingness to Use the Web to get Help with Tax Return Preparation	4.19	3.97	4.41	130	2.6	2.0	3.2	48	3.1	2.4	3.8	32
Willingness to Use the Phone Rep. to get Help with Tax Return Preparation	3.06	2.73	3.38	130	2.6	2.1	3.2	48	3.7	3.1	4.3	32
Willingness to Use the Auto. Phone to get Help with Tax Return Preparation	2.14	1.86	2.42	130	2.3	1.8	2.8	48	2.9	2.3	3.5	32
Willingness to Use a TAC to get Help with Tax Return Preparation	2.56	2.28	2.84	130	4.3	4.0	4.7	48	3.1	2.4	3.8	32
Impact amount if lose the Web	3.67	3.39	3.96	130	2.7	2.1	3.2	48	2.3	1.7	2.9	32
Impact amount if lose a Phone Rep.	2.89	2.57	3.21	130	2.6	2.0	3.1	48	3.0	2.4	3.7	32
Impact amount if lose a Auto. Phone	2.37	2.04	2.70	130	2.1	1.6	2.6	48	2.8	2.1	3.4	32
Impact amount if lose the TAC	2.59	2.25	2.93	130	3.5	2.9	4.0	48	2.2	1.7	2.7	32

NOTICE	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	3.48	3.18	3.79	140	2.98	1.91	4.04	22	3.50	3.18	3.82	141
Overall Satisfaction	3.62	3.34	3.90	140	3.68	2.97	4.39	22	3.42	3.09	3.74	141
Timeliness Satisfaction	3.40	3.10	3.70	140	3.45	2.47	4.43	22	2.87	2.54	3.20	141
# of Steps Satisfaction	3.43	3.17	3.69	140	3.29	2.35	4.23	22	3.06	2.75	3.36	141
Understanding the Info. Satisfaction	3.91	3.65	4.17	140	3.94	3.21	4.67	22	3.98	3.73	4.24	141
Accuracy Satisfaction	3.90	3.63	4.17	140	3.67	2.98	4.37	22	3.65	3.33	3.97	141
Willingness to Use the Web to get info on a Notice	4.11	3.87	4.35	140	3.23	2.35	4.11	22	2.90	2.60	3.20	141
Willingness to Use the Phone Rep. to info on a Notice	3.41	3.09	3.72	140	3.20	2.20	4.20	22	3.95	3.70	4.20	141
Willingness to Use the Auto. Phone to get info on a Notice	2.31	2.03	2.60	140	1.97	1.40	2.55	22	2.17	1.88	2.45	141
Willingness to Use a TAC info on a Notice	3.05	2.75	3.35	140	3.78	3.03	4.54	22	2.71	2.41	3.00	141
Impact amount if lose the Web	3.72	3.38	4.05	140	2.93	2.04	3.83	22	3.04	2.74	3.35	141
Impact amount if lose a Phone Rep.	3.68	3.40	3.97	140	2.97	2.10	3.84	22	3.81	3.54	4.07	141
Impact amount if lose a Auto. Phone	2.90	2.57	3.24	140	2.45	1.70	3.19	22	2.79	2.49	3.09	141
Impact amount if lose the TAC	3.09	2.78	3.40	140	4.03	3.24	4.82	22	2.98	2.68	3.28	141

MAKE A PAYMENT	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.42	4.15	4.68	105	4.85	4.60	5.10	18	4.14	3.60	4.68	46
Overall Satisfaction	4.24	3.96	4.51	105	4.76	4.38	5.13	18	3.82	3.28	4.35	46
Timeliness Satisfaction	3.94	3.63	4.25	105	4.56	4.02	5.10	18	3.56	3.03	4.09	46
# of Steps Satisfaction	3.75	3.43	4.07	105	4.49	3.91	5.08	18	3.65	3.14	4.16	46
Understanding the Info. Satisfaction	4.15	3.85	4.45	105	4.40	3.69	5.11	18	4.17	3.74	4.59	46
Accuracy Satisfaction	4.43	4.19	4.66	105	4.81	4.55	5.08	18	4.03	3.58	4.48	46
Willingness to Use the Web to Make a Payment	4.48	4.22	4.73	105	3.21	2.19	4.22	18	3.43	2.79	4.08	46
Willingness to Use the Phone Rep.to Make a Payment	3.11	2.76	3.45	105	3.60	2.58	4.63	18	3.57	2.91	4.23	46
Willingness to Use the Auto. Phone to Make a Payment	2.29	1.98	2.60	105	3.15	1.94	4.36	18	2.41	1.89	2.93	46
Willingness to Use a TAC info to Make a Payment	2.43	2.08	2.78	105	4.33	3.65	5.00	18	2.50	1.91	3.09	46
Impact amount if lose the Web	3.35	2.98	3.72	105	2.44	1.50	3.38	18	2.87	2.26	3.47	46
Impact amount if lose a Phone Rep.	2.67	2.33	3.00	105	3.62	2.51	4.72	18	2.94	2.46	3.41	46
Impact amount if lose a Auto. Phone	2.08	1.78	2.37	105	3.20	1.94	4.47	18	2.77	2.27	3.28	46
Impact amount if lose the TAC	2.21	1.89	2.52	105	4.31	3.58	5.03	18	2.31	1.79	2.84	46

INFO ABOUT A PAYMENT	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	3.99	3.64	4.34	90	3.46	2.11	4.81	19	4.05	3.59	4.51	49
Overall Satisfaction	3.58	3.25	3.91	90	3.71	2.86	4.57	19	3.91	3.46	4.35	49
Timeliness Satisfaction	3.53	3.19	3.87	90	3.61	2.74	4.48	19	3.41	2.92	3.91	49
# of Steps Satisfaction	3.37	3.05	3.70	90	3.42	2.35	4.49	19	3.32	2.83	3.81	49
Understanding the Info. Satisfaction	4.16	3.90	4.42	90	3.84	3.05	4.64	19	4.20	3.80	4.60	49
Accuracy Satisfaction	3.95	3.66	4.25	90	3.61	2.55	4.67	19	4.04	3.55	4.52	49
Willingness to Use the Web to get info about a Payment	3.99	3.66	4.31	90	2.30	1.45	3.15	19	3.11	2.53	3.69	49
Willingness to Use the Phone Rep. to get info about a Payment	2.88	2.52	3.25	90	3.08	1.75	4.41	19	4.22	3.84	4.59	49
Willingness to Use the Auto. Phone to get info about a Payment	2.18	1.81	2.54	90	2.30	1.25	3.36	19	2.51	1.97	3.06	49
Willingness to Use a TAC to get info about a Payment	2.44	2.09	2.78	90	3.98	3.28	4.69	19	2.96	2.39	3.53	49
Impact amount if lose the Web	3.79	3.44	4.15	90	3.75	2.90	4.61	19	2.75	2.15	3.34	49
Impact amount if lose a Phone Rep.	3.48	3.13	3.83	90	3.51	2.60	4.43	19	3.88	3.36	4.41	49
Impact amount if lose a Auto. Phone	2.81	2.42	3.20	90	2.93	1.90	3.96	19	2.42	1.92	2.93	49
Impact amount if lose the TAC	2.66	2.28	3.04	90	4.02	3.14	4.90	19	2.69	2.19	3.19	49

SET UP A PAYMENT PLAN	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.04	3.56	4.51	49	3.90	3.08	4.71	17	4.39	4.08	4.71	93
Overall Satisfaction	3.82	3.35	4.30	49	3.92	3.26	4.58	17	3.94	3.51	4.37	93
Timeliness Satisfaction	3.78	3.29	4.27	49	3.31	2.51	4.12	17	3.73	3.32	4.14	93
# of Steps Satisfaction	3.62	3.12	4.12	49	3.56	2.72	4.41	17	3.57	3.16	3.98	93
Understanding the Info. Satisfaction	3.92	3.47	4.38	49	3.37	2.63	4.10	17	4.09	3.72	4.46	93
Accuracy Satisfaction	3.98	3.56	4.40	49	3.25	2.50	4.01	17	4.19	3.81	4.57	93
Willingness to Use the Web to Set Up a Payment Plan	3.77	3.23	4.31	49	2.84	2.13	3.55	17	3.08	2.63	3.54	93
Willingness to Use the Phone Rep. to Set Up a Payment Plan	3.49	2.87	4.10	49	2.99	2.06	3.93	17	4.20	3.88	4.53	93
Willingness to Use the Auto. Phone to Set Up a Payment Plan	2.36	1.84	2.89	49	2.50	1.35	3.64	17	2.19	1.88	2.49	93
Willingness to Use a TAC to Set Up a Payment Plan	2.09	1.61	2.57	49	3.82	2.91	4.72	17	2.67	2.27	3.07	93
Impact amount if lose the Web	3.41	2.88	3.94	49	3.04	2.06	4.01	17	3.41	2.96	3.85	93
Impact amount if lose a Phone Rep.	3.96	3.56	4.36	49	3.96	3.09	4.83	17	3.99	3.68	4.31	93
Impact amount if lose a Auto. Phone	3.01	2.42	3.60	49	3.54	2.50	4.58	17	2.76	2.39	3.12	93
Impact amount if lose the TAC	2.37	1.84	2.90	49	3.28	2.21	4.34	17	2.91	2.50	3.33	93

GET INFORMATION ON A REFUND	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.48	4.32	4.64	294	3.30	2.00	4.59	19	3.52	2.92	4.13	49
Overall Satisfaction	4.43	4.30	4.56	294	3.57	2.53	4.62	19	3.44	2.90	3.97	49
Timeliness Satisfaction	4.36	4.22	4.51	294	3.11	1.87	4.34	19	2.87	2.35	3.39	49
# of Steps Satisfaction	4.21	4.06	4.36	294	3.77	2.60	4.95	19	2.84	2.29	3.39	49
Understanding the Info. Satisfaction	4.53	4.39	4.66	294	3.70	2.53	4.86	19	3.70	3.08	4.31	49
Accuracy Satisfaction	4.50	4.36	4.64	294	4.47	3.97	4.97	19	3.74	3.21	4.28	49
Willingness to Use the Web to get info on a Refund	4.69	4.59	4.79	294	3.55	2.38	4.72	19	2.85	2.31	3.40	49
Willingness to Use the Phone Rep. to get info on a Refund	2.95	2.74	3.17	294	3.13	2.10	4.15	19	3.52	2.88	4.16	49
Willingness to Use the Auto. Phone to get info on a Refund	2.55	2.34	2.75	294	1.79	1.08	2.50	19	2.98	2.37	3.58	49
Willingness to Use a TAC to get info on a Refund	2.51	2.31	2.71	294	4.26	3.57	4.95	19	2.70	2.16	3.23	49
Impact amount if lose the Web	3.89	3.71	4.07	294	2.31	1.36	3.26	19	3.12	2.53	3.71	49
Impact amount if lose a Phone Rep.	3.04	2.81	3.26	294	2.38	1.43	3.33	19	3.79	3.24	4.33	49
Impact amount if lose a Auto. Phone	2.71	2.50	2.92	294	2.35	1.34	3.37	19	3.28	2.74	3.82	49
Impact amount if lose the TAC	2.64	2.44	2.85	294	4.35	3.83	4.87	19	3.08	2.47	3.69	49

GET AN ITIN	WEB				TAC				Phone Representative			
	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count	Estimate	95% CI		Unwtd. Count
		Lower	Upper			Lower	Upper			Lower	Upper	
Resolution	4.60	4.35	4.84	97	4.52	3.77	5.27	18	4.15	3.14	5.16	20
Overall Satisfaction	4.29	4.07	4.50	97	4.30	3.54	5.07	18	3.85	2.82	4.88	20
Timeliness Satisfaction	4.23	4.00	4.47	97	4.34	3.59	5.08	18	3.51	2.48	4.54	20
# of Steps Satisfaction	3.92	3.61	4.22	97	4.29	3.54	5.04	18	3.69	2.67	4.71	20
Understanding the Info. Satisfaction	4.43	4.20	4.67	97	4.37	3.65	5.08	18	4.03	3.02	5.04	20
Accuracy Satisfaction	4.65	4.48	4.82	97	4.39	3.64	5.13	18	4.00	2.96	5.03	20
Willingness to Use the Web to get an ITIN	4.47	4.22	4.72	97	4.24	3.44	5.04	18	4.28	3.46	5.10	20
Willingness to Use the Phone Rep. to get an ITIN	2.72	2.34	3.10	97	3.70	2.60	4.80	18	3.54	2.42	4.66	20
Willingness to Use the Auto. Phone to get an ITIN	2.11	1.75	2.46	97	3.45	2.32	4.57	18	2.46	1.55	3.36	20
Willingness to Use a TAC info to get an ITIN	2.60	2.26	2.94	97	4.48	4.00	4.95	18	2.80	1.89	3.72	20
Impact amount if lose the Web	3.74	3.37	4.12	97	3.36	2.31	4.41	18	3.94	2.96	4.92	20
Impact amount if lose a Phone Rep.	3.20	2.83	3.56	97	3.70	2.63	4.78	18	4.05	2.96	5.13	20
Impact amount if lose a Auto. Phone	2.63	2.24	3.02	97	3.44	2.36	4.52	18	3.39	2.29	4.48	20
Impact amount if lose the TAC	2.75	2.36	3.14	97	4.05	3.29	4.80	18	3.46	2.33	4.59	20

RESOLUTION

Service Users Whose Issue was Not Completely Resolved by Delivery Channel Used

Channel	Percent not completely resolved
IRS Toll-Free Representative	38.2%
TAC	34.9%
IRS website	34.4%
IRS Toll-Free Automated	36.5%

Q17. As a taxpayer, do you believe you have rights before the IRS?

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	2,356	72.9%	2,343	77.1%
No	413	12.8%	403	13.3%
Not sure	463	14.3%	292	9.6%
Total	3,233	100.0%	3,038	100.0%

Q18. Do you know what your rights are as a taxpayer when dealing with the IRS?

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	1,125	34.8%	1,186	39.0%
No	1,581	48.9%	1,343	44.2%
Not sure	527	16.3%	509	16.8%
Total	3,233	100.0%	3,038	100.0%

Q19. Have you ever heard of Publication 1, which defines your rights as a taxpayer?

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	591	18.3%	712	23.4%
No	2,526	78.1%	2,226	73.3%
Not sure	116	3.6%	100	3.3%
Total	3,233	100.0%	3,038	100.0%

Q20. Do you know what your responsibilities are as a taxpayer?

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Yes	2,675	82.7%	2,615	86.1%
No	413	12.8%	270	8.9%
Not sure	145	4.5%	153	5.0%
Total	3,233	100.0%	3,038	100.0%

**Q21. How would you like to learn about your rights and responsibilities as a taxpayer?
Would it be from...**

A SEPARATE PUBLICATION YOU COULD ORDER BY PHONE OR GET ON THE IRS WEBSITE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,484	70.4%	2,493	73.6%
Yes	1,045	29.6%	895	26.4%
Total	3,529	100.0%	3,388	100.0%

A SEPARATE LETTER INCLUDED WITH IRS NOTICES

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,306	65.3%	2,378	70.2%
Yes	1,223	34.7%	1,010	29.8%
Total	3,529	100.0%	3,388	100.0%

A PAGE ON THE IRS WEB SITE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,339	66.3%	2,338	69.0%
Yes	1,190	33.7%	1,050	31.0%
Total	3,529	100.0%	3,388	100.0%

THE HOME PAGE OF THE IRS WEB SITE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	1,887	53.5%	1,924	56.8%
Yes	1,642	46.5%	1,464	43.2%
Total	3,529	100.0%	3,388	100.0%

NOT SURE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,400	96.4%	3,257	96.1%
Yes	129	3.6%	131	3.9%
Total	3,529	100.0%	3,388	100.0%

YOU DON'T NEED TO LEARN ABOUT YOUR RIGHTS AND RESPONSIBILITIES AS A TAXPAYER

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,329	94.3%	3,245	95.8%
Yes	200	5.7%	143	4.2%
Total	3,529	100.0%	3,388	100.0%

Q22. What kind of internet access do you have at home for your computer? Is it...?**BROADBAND**

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	998	28.3%	951	28.1%
Yes	2,531	71.7%	2,437	71.9%
Total	3,529	100.0%	3,388	100.0%

DIAL-UP

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,391	96.1%	3,275	96.7%
Yes	138	3.9%	113	3.3%
Total	3,529	100.0%	3,388	100.0%

MOBILE DATA PLAN

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,883	81.7%	2,930	86.5%
Yes	646	18.3%	458	13.5%
Total	3,529	100.0%	3,388	100.0%

DO NOT HAVE INTERNET ACCESS

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,196	90.6%	3,138	92.6%
Yes	333	9.4%	250	7.4%
Total	3,529	100.0%	3,388	100.0%

DO NOT KNOW

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,424	97.0%	3,306	97.6%
Yes	105	3.0%	82	2.4%
Total	3,529	100.0%	3,388	100.0%

I DO NOT USE THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,507	99.4%	3,349	98.8%
Yes	22	0.6%	39	1.2%
Total	3,529	100.0%	3,388	100.0%

Whether Taxpayers Have Internet Access at Home

Access	Estimate (in millions)	95% Confidence Interval	
		Lower	Upper
Internet Access	131.4	128.4	133.9
No Internet Access	13.6	11.2	16.7

Whether Taxpayers Have Broadband Access at Home

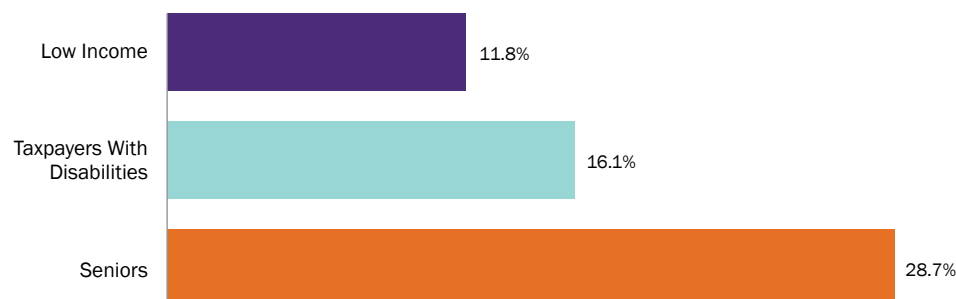
Access	Estimate (in millions)	95% Confidence Interval	
		Lower	Upper
Broadband Access	104.0	99.2	108.5
No Broadband Access	41.1	36.6	45.8

Percent of Demographic Groups without Broadband or Internet Access at Home

	No Broadband at Home			No Internet at Home		
	Estimate	95% Confidence Interval		Estimate	95% Confidence Interval	
		Lower	Upper		Lower	Upper
Not Low Income	21.8%	18.9%	25.1%	5.7%	4.2%	7.7%
Low Income	35.5%	29.8%	41.8%	13.6%	10.4%	17.7%
Senior	41.7%	35.3%	48.3%	27.3%	21.4%	34.2%
Taxpayers with Disabilities	31.2%	24.9%	38.3%	14.2%	10.2%	19.6%

Percent of Vulnerable Groups Who Never Use the Internet

Low Income Taxpayers, Seniors, and Taxpayers With Disabilities Who Never Use the Internet



Q23. What device do you use to access the internet at home when searching for information (check all that apply)? Please select all that apply. Is it by...?

FOR THOSE THAT HAVE INTERNET ACCESS AT HOME

COMPUTER	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	923	28.9%	866	27.6%
Yes	2,272	71.1%	2,272	72.4%
Total	3,196	100.0%	3,138	100.0%

TABLET	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,287	71.5%	2,266	72.2%
Yes	909	28.5%	872	27.8%
Total	3,196	100.0%	3,138	100.0%

SMART PHONE	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	1,681	52.6%	2,049	65.3%
Yes	1,515	47.4%	1,089	34.7%
Total	3,196	100.0%	3,138	100.0%

OTHER	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,156	98.7%	3,105	98.9%
Yes	40	1.3%	33	1.1%
Total	3,196	100.0%	3,138	100.0%

NONE OF THESE	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,169	99.2%	3,118	99.4%
Yes	26	0.8%	20	0.6%
Total	3,196	100.0%	3,138	100.0%

Q24. How often do you go on the internet (including weekdays and weekends)?

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
One or more times a day	2,277	70.9%	2,264	75.5%
Several times a week	466	14.5%	369	12.3%
Once a week	110	3.4%	97	3.2%
Less than once a week	107	3.3%	86	2.9%
Never	252	7.8%	183	6.1%
Total	3,211	100.0%	2,999	100.0%

Reported Frequency of Internet Use for Senior Groups

How Often Do You Use the Internet		Estimate	95% Confidence Interval	
			Lower	Upper
Not Low Income Senior	One or more times a day	59.9%	52.1%	67.2%
	Several times a week	13.8%	9.1%	20.4%
	Once a week	5.1%	2.4%	10.4%
	Less than once a week	4.9%	2.4%	9.7%
	Never	16.3%	11.3%	22.8%
	Total	100.0%	100.0%	100.0%
Low Income Senior	One or more times a day	28.0%	19.8%	38.1%
	Several times a week	13.1%	7.2%	22.7%
	Once a week	4.0%	1.4%	10.9%
	Less than once a week	10.2%	5.1%	19.4%
	Never	44.6%	33.0%	56.8%
	Total	100.0%	100.0%	100.0%

Percentage of Taxpayers Accessing the Internet Once a Week or Less

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	9.9%	7.9%	12.4%
Low Income	19.8%	15.4%	25.1%
Senior	40.5%	33.8%	47.6%
Taxpayers with Disabilities	25.3%	19.2%	32.5%
All Filers	14.6%	12.3%	17.3%

**Q25. Which of the following are reasons why you don't go online, or go online more often?
(select all that apply) Is it because...?**

For those who never go on the internet

YOU DON'T HAVE CONVENIENT ACCESS TO THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	137	54.5%	112	61.2%
Yes	115	45.5%	71	38.8%
Total	252	100.0%	183	100.0%

YOU ARE WORRIED ABOUT THE SECURITY OF YOUR PERSONAL INFORMATION ON THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	199	79.2%	155	84.7%
Yes	52	20.8%	28	15.3%
Total	252	100.0%	183	100.0%

INTERNET ACCESS COSTS TOO MUCH

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	213	84.4%	164	89.6%
Yes	39	15.6%	19	10.4%
Total	252	100.0%	183	100.0%

YOU DON'T LIKE SPENDING A LOT OF TIME ON THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	202	80.2%	157	85.8%
Yes	50	19.8%	26	14.2%
Total	252	100.0%	183	100.0%

YOU DON'T FEEL COMFORTABLE USING THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	157	62.2%	121	66.1%
Yes	95	37.8%	62	33.9%
Total	252	100.0%	183	100.0%

OTHER

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	202	80.4%	150	82.0%
Yes	49	19.6%	33	18.0%
Total	252	100.0%	183	100.0%

Q26. Where do you spend the majority of your time online? (Single response)*For those who go online.*

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Home	1,889	63.8%	1,781	63.2%
Work	550	18.6%	638	22.7%
School	56	1.9%	36	1.3%
Library	39	1.3%	40	1.4%
Hotspots (for example, Starbucks, airports, restaurants)	33	1.1%	21	0.7%
Smart Phone	351	11.9%	265	9.4%
[Do Not Read] Other	40	1.4%	35	1.2%
Total	2,959	100.0%	2,816	100.0%

Q27. Where are you when you go online to conduct sensitive personal business such as filing a tax return or banking online?

For those who go online.

HOME	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	501	16.9%	468	16.6%
Yes	2,458	83.1%	2,348	83.4%
Total	2,959	100.0%	2,816	100.0%

WORK	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,677	90.4%	2,578	91.5%
Yes	283	9.6%	238	8.5%
Total	2,959	100.0%	2,816	100.0%

SCHOOL	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,939	99.3%	2,801	99.5%
Yes	20	0.7%	15	0.5%
Total	2,959	100.0%	2,816	100.0%

LIBRARY	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,875	97.2%	2,760	98.0%
Yes	84	2.8%	56	2.0%
Total	2,959	100.0%	2,816	100.0%

HOTSPOTS	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,932	99.1%	2,791	99.1%
Yes	27	0.9%	25	0.9%
Total	2,959	100.0%	2,816	100.0%

SMART PHONE	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,682	90.6%	2,660	94.5%
Yes	277	9.40%	156	5.5%
Total	2,959	100.0%	2,816	100.0%

OTHER	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,784	94.1%	2,639	93.7%
Yes	176	5.9%	177	6.3%
Total	2,959	100.0%	2,816	100.0%

Q 28. How would you rate your ability to use the internet to find information related to a topic you are interested in?

For those who go online.

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Not Able to Find Information	67	2.3%	50	1.8%
2	79	2.7%	73	2.6%
3	315	10.6%	280	9.9%
4	721	24.3%	778	27.6%
Always Able to Find Information	1,778	60.1%	1,635	58.1%
Total	2,959	100.0%	2,816	100.0%

Q29. Please tell me the degree to which you agree with the following statements, using a 1-5 scale where 1 is strongly disagree and 5 is strongly agree.

For those who go online.

I FEEL COMFORTABLE SENDING EMAILS

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	222	7.5%	179	6.4%
2	106	3.6%	96	3.4%
3	224	7.6%	239	8.5%
4	331	11.2%	260	9.2%
Strongly Agree	2,058	69.5%	2,026	71.9%
Not Applicable	19	0.7%	16	0.6%
Total	2,959	100.0%	2,816	100.0%

I AM SKILLED AT DOING RESEARCH ON THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	127	4.3%	128	4.5%
2	170	5.7%	83	2.9%
3	349	11.8%	304	10.8%
4	509	17.2%	496	17.6%
Strongly Agree	1,798	60.8%	1,798	63.8%
Not Applicable	6	0.2%	7	0.2%
Total	2,959	100.0%	2,816	100.0%

I FEEL SECURE SHARING PERSONAL FINANCIAL INFORMATION OVER THE INTERNET

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	1,061	35.9%	975	34.6%
2	390	13.2%	390	13.8%
3	698	23.6%	621	22.1%
4	426	14.4%	386	13.7%
Strongly Agree	371	12.5%	422	15.0%
Not Applicable	13	0.4%	22	0.8%
Total	2,959	100.0%	2,816	100.0%

I FEEL SECURE SHARING PERSONAL INFORMATION WITH A GOVERNMENT AGENCY

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Strongly Disagree	829	28.0%	756	26.8%
2	316	10.7%	337	12.0%
3	683	23.1%	593	21.1%
4	551	18.6%	508	18.0%
Strongly Agree	569	19.2%	605	21.5%
Not Applicable	11	0.4%	17	0.6%
Total	2,959	100.0%	2,816	100.0%

Do Not Feel Secure Sharing Personal Information with the Government

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	38.8%	34.7%	43.2%
Low Income	38.9%	31.6%	46.7%
Senior	54.8%	47.7%	61.7%
Taxpayers with Disabilities	40.9%	32.6%	49.8%

Do Not Feel Secure Sharing Personal Financial Information Over the Internet by Demographic Group

	Estimate	95% Confidence Interval	
		Lower	Upper
Not Low Income	45.4%	41.1%	49.8%
Low Income	54.4%	46.0%	62.5%
Senior	68.2%	61.5%	74.3%
Taxpayers with Disabilities	61.9%	53.1%	70.1%

Q30. What concerns do you have when sharing personal financial information over the Internet with a government agency? Are you...

CONCERNED YOUR PRIVACY IS NOT PROTECTED

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	941	31.8%	953	33.8%
Yes	2,019	68.2%	1,863	66.2%
Total	2,959	100.0%	2,816	100.0%

CONCERNED THE INTERNET IS NOT SECURE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	800	27.0%	832	29.5%
Yes	2,160	73.0%	1,984	70.5%
Total	2,959	100.0%	2,816	100.0%

SOME OTHER REASON

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,809	94.9%	2,719	96.6%
Yes	150	5.1%	97	3.4%
Total	2,959	100.0%	2,816	100.0%

CONFIDENT YOUR PRIVACY IS PROTECTED

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,931	99.1%	2,789	99.0%
Yes	28	0.9%	27	1.0%
Total	2,959	100.0%	2,816	100.0%

CONFIDENT THE INTERNET IS SECURE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,939	99.3%	2,794	99.2%
Yes	21	0.7%	22	0.8%
Total	2,959	100.0%	2,816	100.0%

DON'T HAVE INTERNET ACCESS AT HOME

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,927	98.9%	2,799	99.4%
Yes	33	1.1%	17	0.6%
Total	2,959	100.0%	2,816	100.0%

DON'T KNOW OR UNSURE

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,942	99.4%	2,794	99.2%
Yes	18	0.6%	22	0.8%
Total	2,959	100.0%	2,816	100.0%

I HAVE NO CONCERNS

	All respondents			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	2,756	93.1%	2,574	91.4%
Yes	203	6.9%	242	8.6%
Total	2,959	100.0%	2,816	100.0%

DEMOGRAPHICS

Q31. EDUCATION

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Elementary school	30	0.9%	25	0.7%	38	1.2%	29	0.9%
Some high school	113	3.2%	92	2.7%	145	4.5%	108	3.3%
High school graduate	771	21.8%	554	16.4%	590	18.3%	506	15.6%
Some college	1,015	28.8%	821	24.2%	809	25.0%	781	24.1%
College graduate	1,088	30.8%	1,247	36.8%	1,099	34.0%	1,219	37.7%
Post-Graduate work	510	14.5%	640	18.9%	552	17.1%	592	18.3%
(DON'T READ) Prefer not to answer	2	0.1%	9	0.3%	-	0.0%	-	0.0%
Total	3,529	100.0%	3,388	100.0%	3,233	100.00%	3,235	100.0%

Q32. GENDER

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Male	1,703	48.3%	1,587	46.8%	1,420	43.9%	1,473	45.5%
Female	1,825	51.7%	1,798	53.1%	1,814	56.1%	1,762	54.5%
Not sure/Refused	1	0.0%	3	0.1%	-	0.0%	-	0.0%
Total	3,529	100.0%	3,388	100.0%	3,233	100%	3,235	100.0%

Q33. PRIMARY LANGUAGE SPOKEN AT HOME

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
English	3,403	96.4%	3,287	97.0%	3,123	96.6%	3,138	97.0%
Spanish	73	2.1%	55	1.6%	63	2.0%	51	1.6%
Chinese	4	0.1%	4	0.1%	5	0.2%	4	0.1%
Vietnamese	9	0.3%	2	0.1%	4	0.1%	2	0.1%
Russian	1	0.0%	4	0.1%	3	0.1%	4	0.1%
French	1	0.0%	3	0.1%	4	0.1%	5	0.2%
German	-	0.0%	1	0.9%	2	0.1%	1	0.0%
Some other language	32	0.9%	30	0.1%	28	0.9%	27	0.8%
Prefer not to answer	6	0.2%	3	100.0%	3	0.1%	3	0.1%
Total	3,529	100.0%	3,388		3,233	100.0%	3,235	100.0%

Q34. NUMBER OF FAMILY MEMBERS

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
1	927	26.3%	729	21.0%	884	27.3%	673	20.8%
2	1,107	31.4%	1,129	32.5%	940	29.1%	1,025	31.7%
3	570	16.2%	580	16.7%	544	16.8%	562	17.4%
4	518	14.7%	499	14.4%	416	12.9%	471	14.6%
5	233	6.6%	253	7.3%	197	6.1%	232	7.2%
6	121	3.4%	122	3.5%	108	3.3%	121	3.7%
7	19	0.6%	44	1.3%	44	1.4%	47	1.5%
8	18	0.5%	15	0.4%	12	0.4%	15	0.5%
9	3	0.1%	7	0.2%	5	0.2%	7	0.2%
10 or more	12	0.3%	10	0.4%	8	0.2%	10	0.3%
99 (Refused to answer)	-	0.0%	82	2.4%	74	2.3%	72	2.2%
Total	3,529	100.1%	3,470	100.0%	3,233	100.0%	3,235	100.0%

Q36. INCOME

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
Less than \$10,000	332	9.4%	77	2.3%	338	10.4%	116	3.6%
\$10,000 to less than \$15,000	246	7.0%	98	2.9%	249	7.7%	136	4.2%
\$15,000 to less than \$20,000	240	6.8%	112	3.3%	245	7.6%	146	4.5%
\$20,000 to less than \$25,000	217	6.2%	134	4.0%	220	6.8%	154	4.8%
\$25,000 to less than \$35,000	374	10.6%	260	7.7%	381	11.8%	298	9.2%
\$35,000 to less than \$40,000	167	4.7%	228	6.7%	159	4.9%	232	7.2%
\$40,000 to less than \$50,000	302	8.6%	303	8.9%	265	8.2%	311	9.6%
\$50,000 to less than \$60,000	248	7.0%	263	7.8%	212	6.6%	274	8.5%
\$60,000 to less than \$75,000	299	8.5%	325	9.6%	253	7.8%	321	9.9%
\$75,000 to less than \$100,000	364	10.3%	401	11.8%	302	9.3%	417	12.9%
\$100,000 to less than \$150,000	375	10.6%	413	12.2%	314	9.7%	416	12.9%
\$150,000 to less than \$200,000	118	3.3%	183	5.4%	126	3.9%	190	5.9%
\$200,000 to less than \$1 million	54	1.5%	143	4.2%	158	4.9%	173	5.3%
\$1 million or more	16	0.4%	8	0.2%	12	0.4%	51	1.6%
[Do Not Read] Prefer not to answer	177	5.0%	440	13.0%	-			
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

Q37. Do you have any long-term conditions or disabilities (lasting 6 months or more)?

DEAFNESS

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,462	98.1%	3,348	98.8%	3,199	98.9%	3,208	99.2%
Yes	67	1.9%	40	1.2%	34	1.1%	27	0.8%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

SEVERE VISION IMPAIRMENT

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,415	96.8%	3,309	97.7%	3,166	97.9%	3,174	98.1%
Yes	114	3.2%	79	2.3%	68	2.1%	61	1.9%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

SEVERE HEARING IMPAIRMENT

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,431	97.2%	3,317	97.9%	3,187	98.6%	3,187	98.5%
Yes	98	2.8%	71	2.1%	46	1.4%	48	1.5%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

SEVERE SPEECH IMPAIRMENT

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,528	100.0%	3,383	99.9%	3,226	99.8%	3,228	99.8%
Yes	1	0.0%	5	0.1%	8	0.2%	7	0.2%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

A CONDITION THAT SUBSTANTIALLY LIMITS YOUR PHYSICAL ABILITIES

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,211	91.0%	3,091	91.2%	2,894	89.5%	2,944	91.0%
Yes	318	9.0%	297	8.8%	340	10.5%	291	9.0%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

A CONDITION THAT LIMITS LEARNING OR REMEMBERING

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,388	96.0%	3,325	98.1%	3,162	97.8%	3,184	98.4%
Yes	141	4.0%	63	1.9%	71	2.2%	51	1.6%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

SOME OTHER CONDITION

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,204	90.8%	3,078	90.9%	2,909	90.0%	2,926	90.4%
Yes	325	9.2%	310	9.1%	324	10.0%	309	9.6%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

DO NOT HAVE A LONG-TERM CONDITION

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	843	23.9%	812	24.0%	885	27.4%	814	25.2%
Yes	2,686	76.1%	2,576	76.0%	2,349	72.6%	2,421	74.8%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

PREFER NOT TO ANSWER

	All respondents				Service Users			
	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent	Estimate	Weighted Percent	Unweighted Count	Unweighted Percent
No	3,481	98.6%	3,288	97.0%	3,092	95.6%	3,096	95.7%
Yes	48	1.4%	100	3.0%	142	4.4%	139	4.3%
Total	3,529	100.0%	3,388	100.0%	3,233	100.0%	3,235	100.0%

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