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Background
Study Objectives

The objectives of the CTAS research study were three-fold:

• To conduct an RDD phone survey to capture updated time series data on taxpayers’ tax compliance attitudes, service channel preferences, and behaviors, which can be compared to findings from previous surveys, providing insights into any changes in taxpayer views over time.

• To conduct a concurrent survey utilizing an online, representative, nationwide panel-based sampling methodology, allowing RAAS to continue to assess the benefits of using this methodology in future survey efforts.

• To provide RAAS with market research expertise to develop potential new survey questions that provide greater insight into taxpayer attitudes, preferences, and behaviors that are of strategic importance to tax administration and in keeping with the responsibilities of RAAS.
Methodology

Pacific Consulting Group (PCG) conducted the 2018 Comprehensive Taxpayer Attitude Survey (CTAS) from August 1 – August 28, 2018, collecting a total of 2,008 surveys from the general public.*

• PCG employed a multi-mode data collection methodology, comprised of telephone and online random sampling to ensure a representative sample of U.S. adults, aged 18 or over.
  • A total of 1,002 telephone survey responses** were collected via random digit dialing (RDD) to households with landlines in the continental U.S. (501 interviews) and to cell phone numbers (501 interviews). The interviewing methodology used was Computer Assisted Telephone Interviewing (CATI).
  • A total of 1,006 online survey responses** were collected. PCG subcontracted with GfK to provide the online sample from their probability based online panel, KnowledgePanel®. This panel uses an Address-Based Sampling (ABS) methodology which randomly recruits members by mail.

• Survey data from each data collection mode was weighted separately to allow for analysis of each sample separately and comparatively. The phone and online samples were also combined by generating an additional ‘blended’ weight variable.

• This survey has been sponsored by the IRS Oversight Board since 1999. Last year, 2017, was the first year the survey was sponsored by the RAAS Division.

* Margin of error: +/- 2.2% at 95% confidence level
** Response rate (total # completed interviews/total # contacts) was 2.7% for phone survey and 57.8% for online survey
Findings and Recommendations
Major Findings, 1 of 3

Ethical attitudes towards paying taxes remain high among Americans. The majority of Americans continue to say that it is not at all acceptable to cheat on taxes (85%), that it is every American’s civic duty to pay their fair share of taxes (95% agree), and that everyone who cheats on their taxes should be held accountable (90% agree).

A sense of civic duty to pay a fair share of taxes increases as education level and age increase.

As income decreases, Americans are more likely to agree that they should only pay what they feel is a fair amount.

Trust in the IRS to enforce tax laws has grown significantly since 2014.

About 80% of taxpayers say it is very important that the IRS ensures that corporations and high income taxpayers are being honest about taxes.

Personal integrity continues to be the main factor that influences tax compliance. However, the influence of personal integrity on tax compliance is lower for younger generations of taxpayers.

Increasing education levels positively affects the influence of personal integrity.
Major Findings, 2 of 3

Nearly half of Americans say that there is a proper balance between enforcement and customer service programs. However, there has been a slight shift in preference towards enforcement in 2018 compared to 2017. Increasingly, most Americans would like to see additional funding to support both enforcement and customer service.

Electronic filing of income taxes is important to American taxpayers; with importance increasing as education levels rise.

The website and the toll-free telephone number are the top 2 IRS services. The IRS should prepare for greater demand for tax applications on mobile devices, and continue monitoring demand for the telephone service, which may be decreasing.

Taxpayers place the most value on the tax advice and information they receive from the IRS website, paid tax professionals, and IRS representatives. A majority of the youngest group of taxpayers (18-24 years old) value all information sources available to them.

The use of a paid tax professional increases as taxpayer age increases.
Eight out of ten taxpayers are satisfied with their interactions with the IRS. However, more educated taxpayers are less likely to be satisfied.

In the past year, one in ten taxpayers recall being contacted by the IRS, and about one third of taxpayers initiated contact with the IRS. The most common taxpayer-initiated interactions include a visit to the IRS website (other than to file returns) and/or a telephone call. The likelihood that a taxpayer would initiate contact with the IRS increases as education level increases.

Trust that the IRS protects tax records is high. Seven out of ten taxpayers (rising to eight out of ten aged 18-24) indicate that they trust the IRS to protect their tax account records from cyber criminals.
**Recommendations: Actions to Improve Taxpayer Experience**

- Continue to invest in the IRS website as a true customer service and problem solving platform.
  - Use Customer Experience (CX) and User Experience (UX) best practices to increase the level of real assistance provided by the site, using the “one stop resolution” model, so that the first channel used is the last channel used.
  - Consider the different “jobs” and “knowledge levels” of the different types of website visitors.
- Fulfill the public’s trust in the knowledge and value of IRS representatives by increasing access.
  - Consider supplementing toll free access with email access, guiding taxpayers on which channel is best for the assistance they need.
  - Examine ways to increase IRS-endorsed or IRS-trained tax aides within communities (VITA volunteers).
- Leverage the younger generation’s adoption of mobile technology, by offering more help and guidance via mobile tax apps.
- Ensure the public knows about the number of initiatives the IRS is taking to invest in customer service while communicating the IRS’ intent to enforce tax law among all constituencies, including corporations and high income earners, which is essential to maintaining trust in the IRS.
Attitudes Towards Cheating and Paying Their Fair Share of Taxes
The American public continues to have an ethical attitude about cheating on their income taxes

What Is an Acceptable Amount to Cheat on Income Taxes?

- 85% Not at all
- 10% A little here and there
- 3% As much as possible
- 2% No opinion

Q1: How much, if any, do you think is an acceptable amount to cheat on your income taxes? Would you say…?

Margin of error is +/- 2.2% for blended online/phone respondents.
In 2018, a majority of taxpayers agree that it is a civic duty to pay a fair share, and that everyone who cheats should be held accountable.

**Attitudes about Cheating and Payment of Fair Share of Taxes**

- **It is every American's civic duty to pay their fair share of taxes**
  - Completely Disagree: 2%
  - Mostly Disagree: 3%
  - Mostly Agree: 27%
  - Completely Agree: 68%

- **Everyone who cheats on their taxes should be held accountable**
  - Completely Disagree: 3%
  - Mostly Disagree: 6%
  - Mostly Agree: 35%
  - Completely Agree: 55%

- **It is everyone's personal responsibility to report anyone who cheats on their taxes**
  - Completely Disagree: 18%
  - Mostly Disagree: 30%
  - Mostly Agree: 31%
  - Completely Agree: 19%

- **Taxpayers should just have to pay what they feel is a fair amount**
  - Completely Disagree: 42%
  - Mostly Disagree: 34%
  - Mostly Agree: 15%
  - Completely Agree: 8%

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Margin of error is +/- 2.2% for blended online/phone respondents. Note: Each stacked bar may not add up to 100% due to “don’t know,” “not applicable,” or “no response.”
Attitudes around whether it is a civic duty to pay a fair share of taxes differs between Millennials/Generation X and Baby Boomers

% Completely Agreeing that ‘It is every American’s civic duty to pay their fair share of taxes’ by Age

<table>
<thead>
<tr>
<th>Age</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>68%</td>
</tr>
<tr>
<td>18-24</td>
<td>66%</td>
</tr>
<tr>
<td>25-34</td>
<td>65%</td>
</tr>
<tr>
<td>35-49</td>
<td>64%</td>
</tr>
<tr>
<td>50-64</td>
<td>70%</td>
</tr>
<tr>
<td>65 or older</td>
<td>73%</td>
</tr>
</tbody>
</table>

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.
A sense of civic duty to pay your fair share of taxes increases as education level increases

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.

% Completely Agreeing that ‘It is every American’s civic duty to pay their fair share of taxes’ by Education

- Total: 68%
- High School: 64%
- Some College: 69%
- College +: 73%
Agreement that taxpayers should just have to pay what they feel is a fair amount is highest among taxpayers with less than $50K income

% Agreeing that ‘Taxpayers should just have to pay what they feel is a fair amount’ by Income

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown.
Margin of error is +/- 2.2% for blended online/phone respondents.
Enforcement of Tax Laws by the IRS
Trust in the IRS to enforce tax laws is continuing to grow, increasing from 61% agreeing they trust the IRS to enforce in 2014 to 73% in 2018.

Trend in % Agreeing ‘I trust the IRS to fairly enforce the tax laws as enacted by Congress and the President’

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown.

Margin of error is +/- 2.2% for blended online/phone respondents and +/- 3.1% for phone respondents only.
About 80% of taxpayers say it is very important that the IRS ensures that corporations/high income taxpayers report and pay taxes honestly.

Importance of IRS Ensuring Taxpayers Report and Pay Honestly

Ensures corporations are reporting and paying their taxes honestly
- Not at all Important: 1%
- Not very Important: 2%
- Somewhat Important: 17%
- Very Important: 81%

Ensures high income taxpayers are reporting and paying their taxes honestly
- Not at all Important: 1%
- Not very Important: 2%
- Somewhat Important: 15%
- Very Important: 79%

Ensures small businesses are reporting and paying their taxes honestly
- Not at all Important: 1%
- Not very Important: 4%
- Somewhat Important: 27%
- Very Important: 67%

Ensures low income taxpayers are reporting and paying their taxes honestly
- Not at all Important: 3%
- Not very Important: 8%
- Somewhat Important: 30%
- Very Important: 58%

Q3: How important is it to you, as a taxpayer, that the IRS, the Internal Revenue Service, does each of the following to ensure that all taxpayers honestly pay what they owe? Margin of error is +/- 2.2% for blended online/phone respondents. Note: Each stacked bar may not add up to 100% due to “don’t know,” “not applicable,” or “no response.”
Factors Influencing Taxpayer Compliance
Personal integrity is the main factor influencing honest reporting and paying of taxes, followed by third party reporting and fear of an audit.

Influence of Factors In Reporting and Paying Taxes Honestly

- **Your personal integrity**: 3% not at all an influence, 3% very little influence, 16% somewhat of an influence, 77% a great deal of influence.

- **Third parties reporting your income to the IRS**: 18% not at all an influence, 13% very little influence, 28% somewhat of an influence, 38% a great deal of influence.

- **Fear of an audit**: 19% not at all an influence, 16% very little influence, 29% somewhat of an influence, 34% a great deal of influence.

- **Belief your friends and associates are reporting and paying honestly**: 32% not at all an influence, 19% very little influence, 25% somewhat of an influence, 22% a great deal of influence.

- **Belief that your neighbors are reporting and paying honestly**: 38% not at all an influence, 20% very little influence, 23% somewhat of an influence, 17% a great deal of influence.

Q4: How much influence does each of the following factors have on whether you report and pay your taxes honestly?

Margin of error is +/- 2.2% for blended online/phone respondents. Note: Each stacked bar may not add up to 100% due to "don't know," "not applicable," or "no response."
The influence of personal integrity on tax compliance is less for younger generations

% Influenced to Report and Pay Taxes Honestly by Their Own Personal Integrity by Age

- Total: 77%
- 18-24: 71%
- 25-34: 71%
- 35-49: 76%
- 50-64: 81%
- 65 or older: 81%

Q4: How much influence does each of the following factors have on whether you report and pay your taxes honestly? Percentage ‘a great deal of influence’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.
The influence of personal integrity on tax compliance rises as educational level increases

Q4: How much influence does each of the following factors have on whether you report and pay your taxes honestly? Percentage ‘a great deal of influence’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.
Balance Between Enforcement and Customer Service
Almost half agree that service and enforcement are properly balanced

### Statement Most Agreed With About the Resources the IRS Receives

<table>
<thead>
<tr>
<th>Statement</th>
<th>2018</th>
<th>2017</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS maintains a proper balance between its enforcement activities and its customer service programs</td>
<td>47%</td>
<td>45%</td>
<td></td>
</tr>
<tr>
<td>IRS devotes too much of its resources to enforcement activities and not enough to its customer service programs</td>
<td>35%</td>
<td>39%</td>
<td>↓</td>
</tr>
<tr>
<td>IRS devotes too much of its resources to customer service programs and not enough to its enforcement activities</td>
<td>10%</td>
<td>8%</td>
<td>↑</td>
</tr>
<tr>
<td>No Opinion</td>
<td>7%</td>
<td>8%</td>
<td></td>
</tr>
</tbody>
</table>

Q10a: Considering the resources the IRS receives to do its job, which of the following statements do you most agree with? Do you feel that the…

Margin of error is +/- 2.2% for blended online/phone respondents. Arrows indicate the statistical differences between 2017 and 2018 at the 95% confidence level.
The level of agreement among taxpayers that the IRS should receive extra funding to enforce tax compliance is slowly increasing.

Trend in % Agreeing ‘The IRS should receive extra funding to enforce tax laws and ensure taxpayers pay what they owe’

Q11: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown.

Margin of error is +/- 2.2% for blended online/phone respondents and +/- 3.1% for phone respondents only.
The share of taxpayers who agree the IRS should receive extra funding for phone and in person assistance has increased since 2013.

Trend in % Agreeing ‘The IRS should receive extra funding so it can assist more taxpayers over the phone and in person’

Q11: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown.

Margin of error is +/- 2.2% for blended online/phone respondents and +/- 3.1% for phone respondents only.
Taxpayers aged 18-24 are most likely to agree that the IRS should receive extra funding to assist more taxpayers by phone and in person.

% Agreeing ‘The IRS should receive extra funding so it can assist more taxpayers over the phone and in person’ by Age

<table>
<thead>
<tr>
<th>Age</th>
<th>% Agreeing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>67%</td>
</tr>
<tr>
<td>18-24</td>
<td>76%</td>
</tr>
<tr>
<td>25-34</td>
<td>60%</td>
</tr>
<tr>
<td>35-49</td>
<td>71%</td>
</tr>
<tr>
<td>50-64</td>
<td>64%</td>
</tr>
<tr>
<td>65 or older</td>
<td>65%</td>
</tr>
</tbody>
</table>

Q11: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown.
Margin of error is +/- 2.2% for blended online/phone respondents.
IRS Services Provided to Taxpayers
Electronic filing of tax returns is very important for 69% of taxpayers, and especially important for taxpayers in the 25-49 age group.

Q5: How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers? Would you say it is very important, somewhat important, not very important, or not at all important? Percentage ‘very important’ is shown.

Margin of error is +/- 2.2% for blended online/phone respondents.
Electronic filing becomes increasingly important to taxpayers as education levels increase

% Very Important that the IRS Provides Opportunities for Electronic Filing by Education

Q5: How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers? Would you say it is very important, somewhat important, not very important, or not at all important? Percentage ‘very important’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.
Most taxpayers agree that more information and guidance from the IRS helps them file correctly, and they trust the IRS to help them understand their tax obligations.

The more information and guidance the IRS provides, the more likely people are to correctly file their tax returns.

I trust the IRS to help me understand my tax obligations.

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree.

Margin of error is +/- 2.2% for blended online/phone respondents. Note: Each stacked bar may not add up to 100% due to “don’t know,” “not applicable,” or “no response.”
As education levels increase, the trust that taxpayers have that the IRS will help them understand their tax obligations decreases.

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown.
Margin of error is +/- 2.2% for blended online/phone respondents.
Taxpayers say the website and the toll-free telephone number are the most important services for the IRS to provide

IRS Services: Importance versus Likelihood to Use

Q5: How important is it to you, as a taxpayer, that the IRS provides each of the following services to assist taxpayers? Would you say it is very important, somewhat important, not very important, or not at all important?
Q6: How likely would you be to use each of the following services for help with a tax issue? Would you be very likely, somewhat likely, not very likely, or not at all likely?
Margin of error is +/-2.2% for blended online/phone respondents.
Taxpayers aged 65 and older prefer the toll-free number over the website, and the office location (within 30 mins) over direct email

Top IRS Services ‘Very Likely’ to Use, by Age

The website

The toll-free number

Direct e-mail to the IRS

Office locations (within 30 mins)

18-24
2
3
4
2
2
3
2
1
2
3
4
1
2
3
4
1
2
3
4
2
1
4
3

Q6: How likely would you be to use each of the following services for help with a tax issue? Would you be very likely, somewhat likely, not very likely, or not at all likely? Percentage ‘very likely’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.
Likelihood to use toll-free telephone service is beginning to decrease, while concurrently, likelihood to use mobile tax apps is increasing.

Trend in % Likely to Use

A toll-free telephone number to answer your questions
- Blended Online/Phone
- Phone Respondents Only

Tax applications on mobile devices like smartphones or tablets
- Blended Online/Phone
- Phone Respondents Only

Q6: How likely would you be to use each of the following services for help with a tax issue? Would you be very likely, somewhat likely, not very likely, or not at all likely? Percentage ‘very likely’ plus ‘somewhat likely’ is shown.

Margin of error is +/- 2.2% for blended online/phone respondents and +/- 3.1% for phone respondents only.
The optimal time to serve taxpayers is within 5 minutes on the phone and at the walk-in assistance center.

Time Willing to Wait to Speak to a Customer Representative

On the IRS toll-free telephone number

<table>
<thead>
<tr>
<th>Time</th>
<th>0 mins</th>
<th>At least 1 min</th>
<th>At least 5 mins</th>
<th>At least 10 mins</th>
<th>At least 30 mins</th>
<th>At least 60 mins</th>
<th>60+ mins</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>98%</td>
<td>96%</td>
<td>69%</td>
<td>41%</td>
<td>6%</td>
<td>1%</td>
<td></td>
</tr>
</tbody>
</table>

In an IRS walk-in assistance center without an appointment

<table>
<thead>
<tr>
<th>Time</th>
<th>0 mins</th>
<th>At least 5 mins</th>
<th>At least 10 mins</th>
<th>At least 15 mins</th>
<th>At least 30 mins</th>
<th>At least 60 mins</th>
<th>60+ mins</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>98%</td>
<td>91%</td>
<td>80%</td>
<td>65%</td>
<td>30%</td>
<td>15%</td>
<td></td>
</tr>
</tbody>
</table>

How long are you willing to wait to speak to a customer representative... (Data totaled cumulatively and might not add to 100% due to rounding)

Q7. When calling an IRS toll-free telephone number? Base: those likely to use a toll free number.
Q8a: If you visited an IRS walk-in assistance center without an appointment? Base: those likely to use office location, Margin of error is +/- 2.2% for blended online/phone respondents.
Tax Information Sources
More than half of taxpayers say the IRS website, IRS representatives, and paid tax professionals are ‘very valuable’ sources for tax advice

Q9: How valuable would you say each of these sources is for getting tax advice or information?
Margin of error is +/- 2.2% for blended online/phone respondents. Note: Each stacked bar may not add up to 100% due to “don’t know,” “not applicable,” or “no response.”
The value of some information sources correlates with age – a majority of young taxpayers say IRS applications on social media are valuable.

**Valuable Sources of Tax Advice or Information that Vary By Age**

Q9: How valuable would you say each of these sources is for getting tax advice or information? Percentage 'very valuable' plus 'somewhat valuable' is shown. Margin of error is +/- 2.2% for blended online/phone respondents.

Reference materials from sources other than the IRS

- 18-24: 86%
- 25-34: 75%
- 35-49: 76%
- 50-64: 72%
- 65 or older: 58%

IRS applications for mobile devices

- 18-24: 81%
- 25-34: 77%
- 35-49: 73%
- 50-64: 56%
- 65 or older: 46%

Family or friends

- 18-24: 72%
- 25-34: 70%
- 35-49: 62%
- 50-64: 48%
- 65 or older: 40%

IRS applications on social media

- 18-24: 62%
- 25-34: 44%
- 35-49: 49%
- 50-64: 36%
- 65 or older: 31%

A majority of >60%
Half of all taxpayers used a paid tax preparer for their most recent income tax return – and use of a paid tax preparer increases with age.

**Use of a Paid Tax Return Preparer for Most Recent Federal Income Tax Return, by Age**

<table>
<thead>
<tr>
<th>Age</th>
<th>Use of Preparer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>51%</td>
</tr>
<tr>
<td>18-24</td>
<td>32%</td>
</tr>
<tr>
<td>25-34</td>
<td>46%</td>
</tr>
<tr>
<td>35-49</td>
<td>53%</td>
</tr>
<tr>
<td>50-64</td>
<td>52%</td>
</tr>
<tr>
<td>65 or older</td>
<td>61%</td>
</tr>
</tbody>
</table>

Q14: Did you use a paid tax return preparer to prepare your most recent Federal income tax return? Margin of error is +/- 2.2% for blended online/phone respondents.
An overwhelming majority say it is ‘very’ or ‘somewhat important’ that tax preparers meet standards of ethical behavior and competency.

**Importance of Tax Preparer Standards**

- **Competency in order to enter the tax preparation business**
  - Not at all Important: 2%
  - Not Very Important: 4%
  - Somewhat Important: 21%
  - Very Important: 71%

- **Ethical behavior in order to enter the tax preparation business**
  - Not at all Important: 2%
  - Not Very Important: 4%
  - Somewhat Important: 19%
  - Very Important: 72%

Q13: Would you say it is very important, somewhat important, not very important, or not at all important that tax preparers who charge a fee for preparing federal tax returns be required to meet standards of…

Margin of error is +/- 2.2% for blended online/phone respondents. Note: Each stacked bar may not add up to 100% due to "don't know," "not applicable," or "no response."
Eight out of ten taxpayers (79%) are satisfied with their interactions with the IRS – however, satisfaction decreases as education increases.

Q10: How satisfied would you say you have been with your personal interaction with the IRS? Would you say very satisfied, somewhat satisfied, not very satisfied, or not at all satisfied? Percentage ‘very satisfied’ and ‘somewhat satisfied’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.
Almost one-third (31%) of taxpayers made contact with the IRS in the past year, largely by visiting the website or calling on the telephone.

**Made Contact with the IRS over the Past Year**

- Made any contact with the IRS in the past year: 31%
- You visited the IRS website, other than to file taxes: 17%
- You called the IRS on the telephone: 11%
- You sent the IRS a letter in the mail, other than to file taxes: 4%
- You accessed an IRS-sponsored tax application on a mobile device such as a smartphone or tablet: 4%
- You visited an IRS office for in-person help: 3%
- You sent an e-mail to the IRS: 2%
- You accessed IRS-sponsored information through social media such as a social networking site or blog: 2%

Q15: Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods? Margin of error is +/- 2.2% for blended online/phone respondents.
The proportion of taxpayers who initiated contact with the IRS increases as education level increases.

Q15: Thinking back over the past year, and excluding the filing of a tax return, did you initiate a contact with the IRS using any of the following methods?
Margin of error is +/- 2.2% for blended online/phone respondents.
Only one in ten taxpayers (10%) recall being contacted by the IRS, most commonly concerning a matter about their federal taxes.

**Contacted by the IRS over the Past Year**

- Contacted by the IRS in the past year: 10%
- You received any other type of IRS letter, telephone call or visit concerning a matter about your federal taxes: 5%
- You received an IRS letter informing you that the IRS had made an adjustment to your return to correct a math error: 3%
- You received an IRS letter or telephone call noting a discrepancy between information on your tax return and information sent to the IRS by third parties such as your bank: 2%

Q16a: Again, thinking back over the past year, and excluding the filing of a tax return, were you contacted by the IRS?
Q16b: Under which of the following circumstances did the IRS contact you?
Margin of error is +/- 2.2% for blended online/phone respondents.
Protection of Tax Records
Most Americans, especially 18-24 year old taxpayers, say they trust the IRS to protect their tax account records from cyber criminals

% Agreement with: ‘I trust the IRS to protect my tax account records from internet-based cyber criminals’ by Age

- Total: 72%
- 18-24: 82%
- 25-34: 74%
- 35-49: 72%
- 50-64: 71%
- 65 or older: 68%

Q2: For each of the following statements, please indicate whether you completely agree, mostly agree, mostly disagree, or completely disagree. Percentage ‘completely agree’ plus ‘mostly agree’ is shown. Margin of error is +/- 2.2% for blended online/phone respondents.