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Isaac M. O'Bannon • Feb. 26, 2014

Fudge a few numbers on a tax return? It's illegal and could set a taxpayer up for some serious fines and penalties but ... 14 percent of Americans say it's not that important. Yet at the same time, a vast majority think tax preparer standards of competency are highly important.

That's according to a new survey by the Internal Revenue Service's Oversight Board, which is responsible for overseeing the IRS in its administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws.

That opinion is up one percent, likely bolstered as a result of recent investigations about the nation's tax agency regarding political profiling and other negative public perceptions. However, taxpayer satisfaction with their personal interactions with the IRS remains high, despite the recent controversies.

The survey also found that the majority of taxpayers still support additional funding for IRS customer service and enforcement programs, although the number declined this year. The Oversight Board has conducted its annual *Taxpayer Attitude Survey* since 2004.

The survey revealed a divide between taxpayers' views of their personal interactions with the IRS and their overall opinions and support of the agency. For example, 78 percent of taxpayers interviewed expressed satisfaction with the IRS, up two percentage points from last year. However, this stands in contrast to their views on

IRS funding. The Board's survey found that 59 percent of respondents believe that the

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taxpayers want IRS customer service options, with a solid 84 percent saying they are "very" or "somewhat likely" to call the IRS toll-free phone lines for help, 83 percent likely to visit irs.gov for assistance, and 74 percent saying they may visit an IRS walk-in office for assistance with a tax issue.

The survey also indicates that the vast majority – 96 percent, up from three points last year – feel it's important for tax preparers to meet standards of competency. Earlier this month, the United States Court of Appeals for the D.C. Circuit upheld the District Court's decision in *Loving v. IRS*, which ruled that the IRS should not have the authority to regulate tax return preparers.

Nonetheless, the survey revealed no erosion in taxpayer attitudes toward voluntary compliance. In fact, 86 percent of the public said it is not at all acceptable to cheat on income taxes – nearly the same level reported in the Board's 2012 survey. The IRS Oversight Board's 2013 Taxpayer Attitude Survey can be found at http://www.treasury.gov/irsob/reports/2014/IRSOB~TAS%202013.pdf.

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