



## Summary and Analysis of Responses to Taxpayer and Tax-Representative Survey Questions

As of May 17, 2016

This document summarizes and analyzes responses to a survey of taxpayers and taxpayer representatives regarding how they give feedback to the Commission. A similar document also posted on the Commission's website summarizes responses from states to a survey regarding how they solicit and receive feedback from taxpayers and their representatives. The website links are titled, "Survey" and "State Survey".

### 18 completed surveys

- 12 attorneys
- 3 accountants
  - 8 responses from regional firm practitioners
  - 4 responses from national firm practitioners
  - 3 responses from international firm practitioners
- 2 taxpayer employees – one national, one international
- 10 responses based on personal experiences
- 8 responses based on experiences of others

Q1 Do you share concerns about multistate tax issues outside your organization?

- 12 – yes; see answers to Qs 2-4
- 6 – no; see answer to Q5

Q2 For those who share outside organization, with whom do you share concerns? (We asked them to check all that apply)

- 11 – tax practitioners
- 10 – industry organizations
- 9 – State tax administrators
- 6 – Practitioner organizations (bar, accounting society)
- 5 – Other government officials (governor; legislator)
- 3 – general audiences
- 1 – state tax organizations

Q3 For those who share outside organization, what issues do you share outside your organization? (all that apply)

- 12 – tax agency administrative process (including audit staff and process fairness)
- 10 – tax policy regulations
- 10 – statutory interpretation
- 10 – application of court decisions
- 4 – forms or publications
- 2 – filing deadlines
- 1 other – sales and use tax developments
- 1 other – administrative or procedure issues

Q4 For those who share outside organization, where and how do you share concerns?

- 11 – public forums or conferences that are attended by state personnel
- 7 – other forums or conferences
- 8 – published materials (articles)
- 5 – in-house newsletters
- other – e-mail/calls with business organization representatives; SALT Report; direct communication with tax administrators; other informal outlets

Q5 Barriers to sharing outside organization (6 respondents)

- 6 – won't make any difference
- 5 – don't know whom to contact
- 4 – takes too much time

Q6 Any state or tax agency that has an effective way to submit concerns?

- 13 – no
- 3 – yes; Delaware; Kentucky (although follow up not predictable); IRS taxpayer advocate service and TIGTA

Q7 If MTC had a process, what features would make it attractive?

- 17 – available on MTC web site
- 9 – special meeting organized to solicit issues of concern
- 4 – regular agenda item at MTC meetings
- other – coordinate with COST if possible; take action on suggestions

Q8 How important would it be to submit issues anonymously?

- 5 – essential
- 3 – very important
- 6 – somewhat important
- 4 – not important

Q9 Importance of being able to participate in developing recommended solutions

- 3 – essential
- 8 – very important
- 6 – somewhat important
- 1 – not important

Q10 – Q13 Answers provided in preliminary information above

Q 14 Suggestions for how MTC could best solicit suggestions

- Website or open forum
- Respond quickly and publicize responses
- Start discussion groups on the website for issues that will generate interest
- Provide summary reports at MTC meetings and ABA SALT meetings
- Solicitation must be genuine and make it easy and efficient for taxpayers and representatives to participate