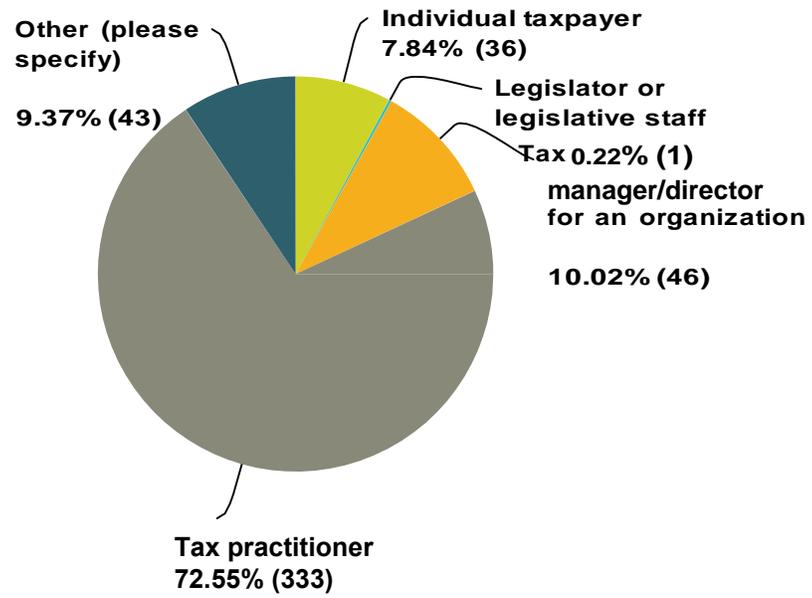


Please tell us about your experience with DOR's tax guidance.

### Q1 Please choose the description that best describes your role.

Answered: 459 Skipped: 3

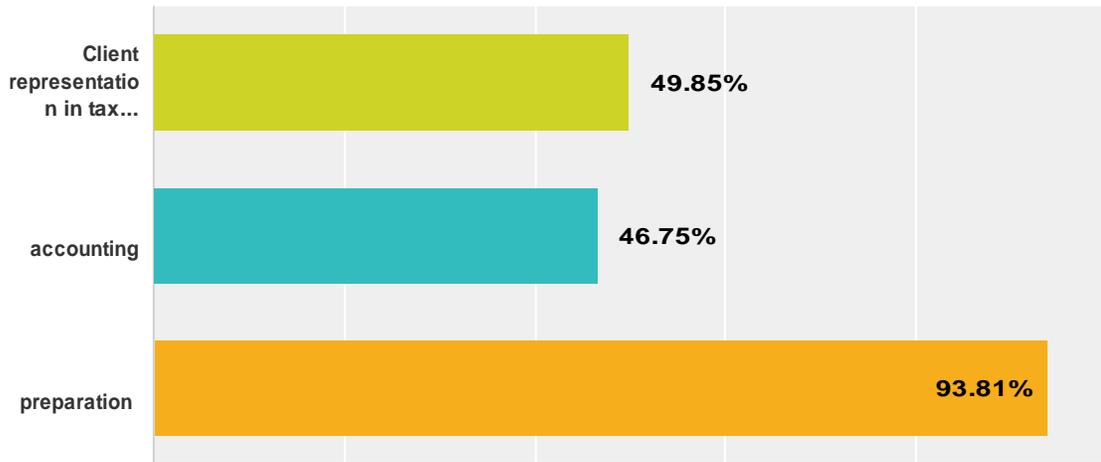


Please tell us about your experience with DOR's tax guidance.

**Tax practitioner**  
**72.55% (333)**

**Q2 Please tell us about your practice's expertise. Choose all that apply.**

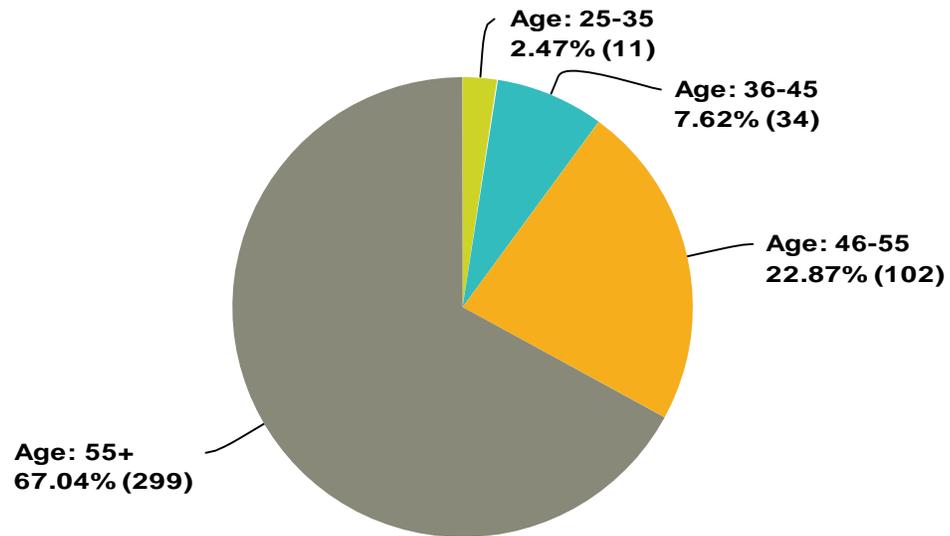
Answered: 323 Skipped: 139



Please tell us about your experience with DOR's tax guidance.

### Q3 Please provide us with some demographic information.

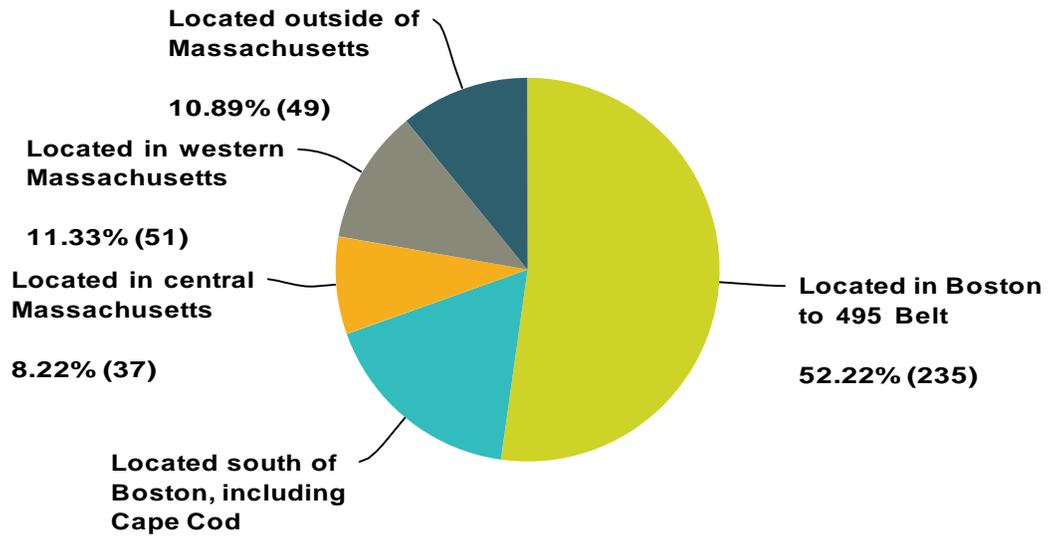
Answered: 446 Skipped: 16



Please tell us about your experience with DOR's tax guidance.

### Q4 And, one more demographic question.

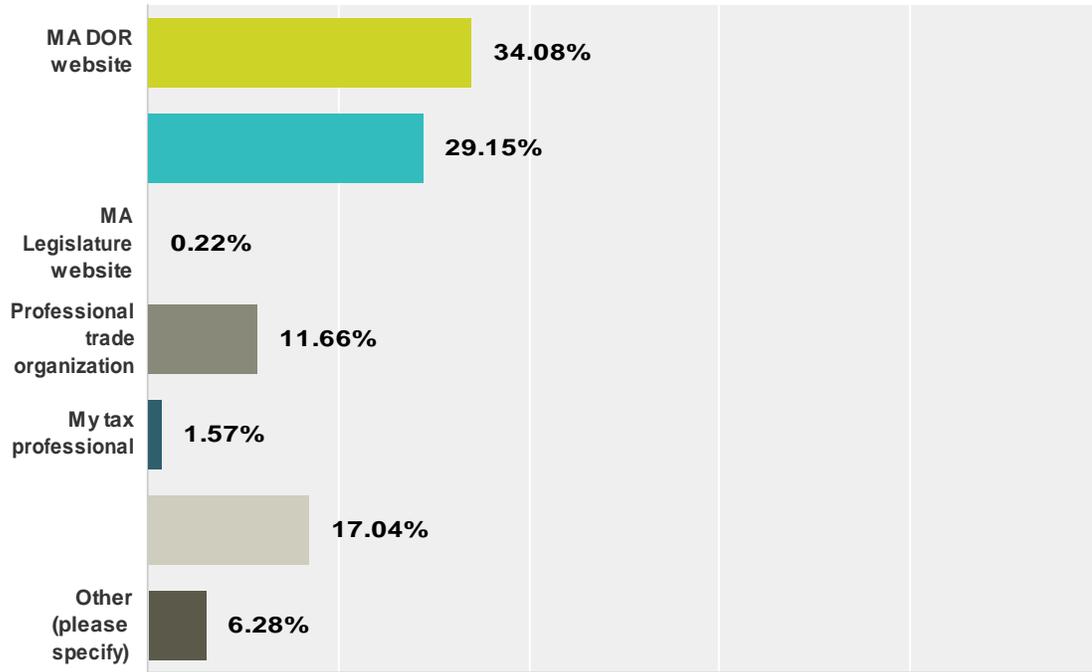
Answered: 450 Skipped: 12



Please tell us about your experience with DOR's tax guidance.

### Q5 What is your best information resource when there is a change in Massachusetts tax law?

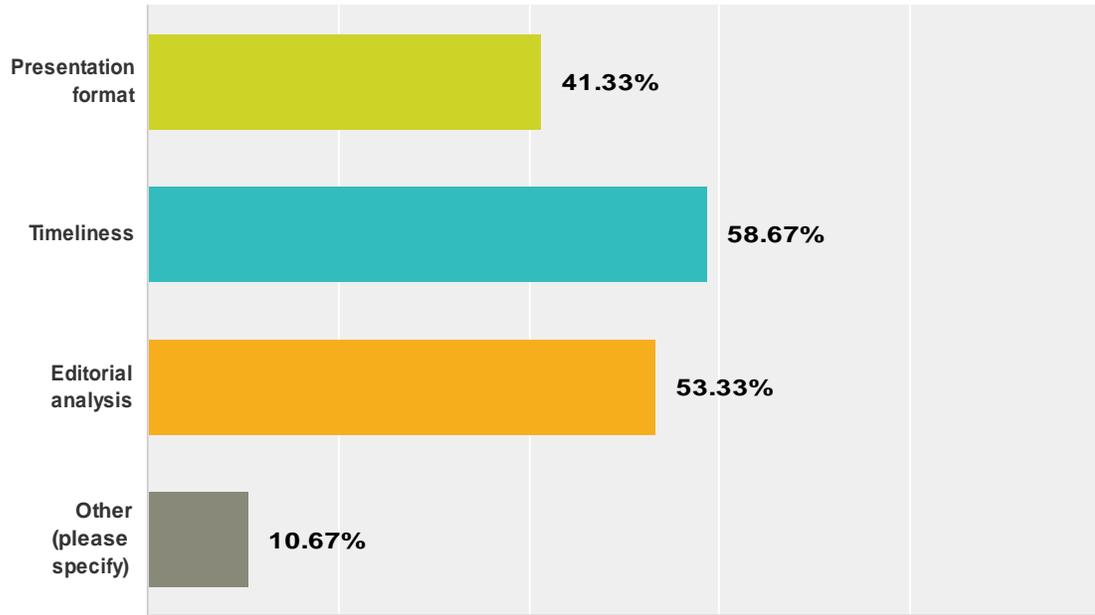
Answered: 446 Skipped: 16



Please tell us about your experience with DOR's tax guidance.

**Q6 What about the commercially-available tax service/library makes it your first choice? Please choose all that apply.**

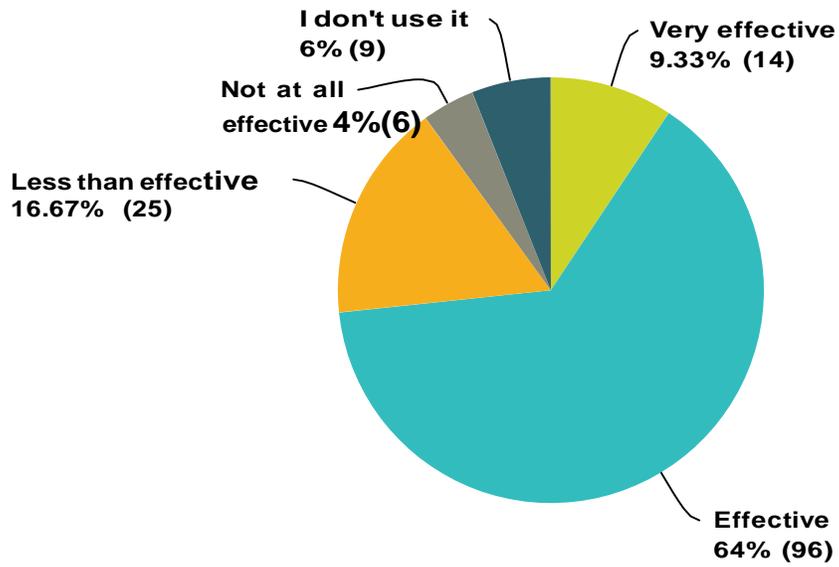
Answered: 75 Skipped: 387



Please tell us about your experience with DOR's tax guidance.

### Q7 How effective is the search function on the DOR website?

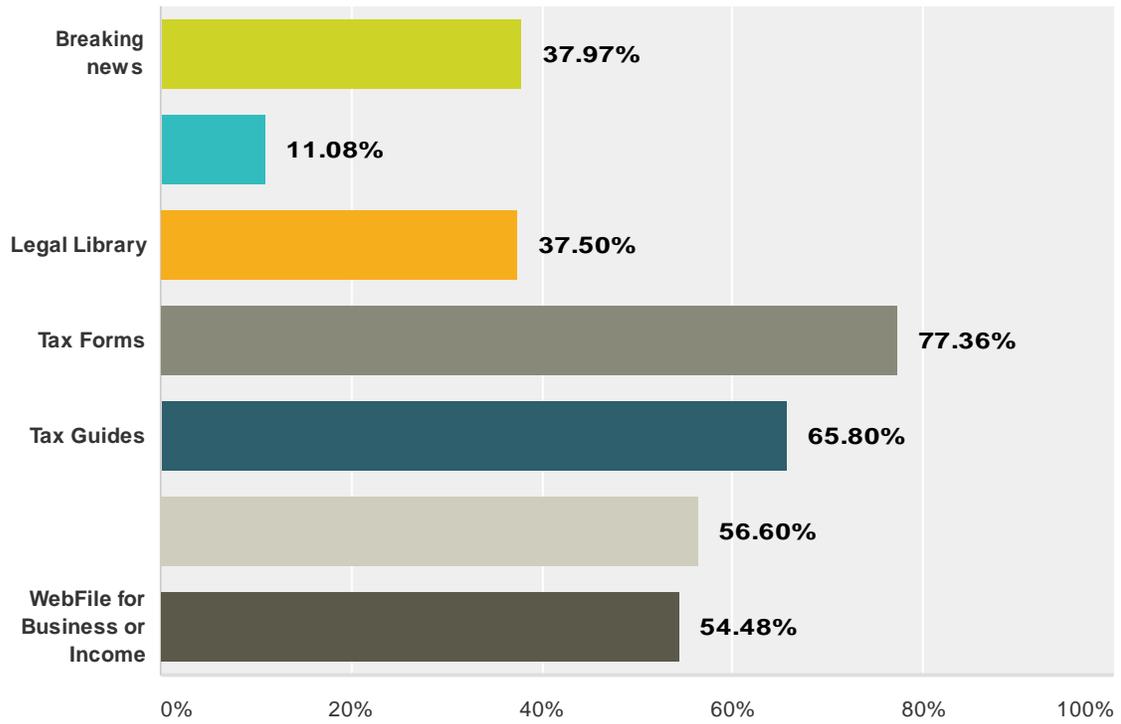
Answered: 150 Skipped: 312



Please tell us about your experience with DOR's tax guidance.

### Q8 What resources on the DOR website do you utilize? Please select all that apply.

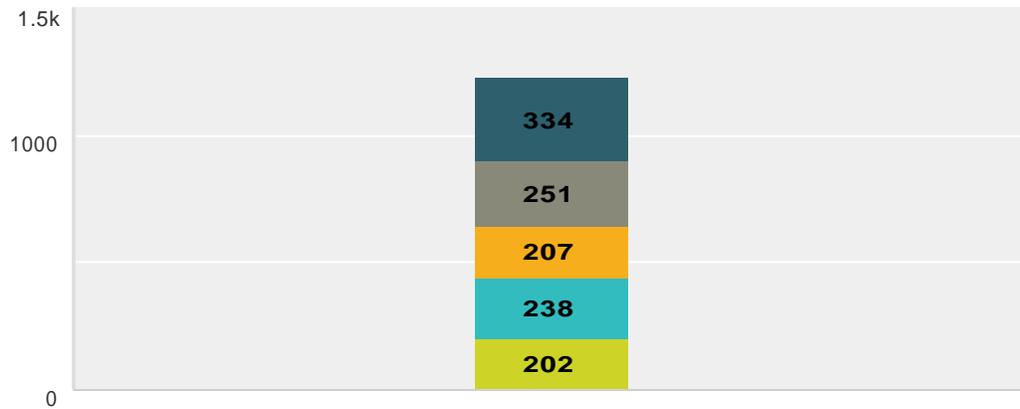
Answered: 424 Skipped: 38



Please tell us about your experience with DOR's tax guidance.

### Q9 Please indicate the source(s) of legal guidance offered by MA DOR that you have utilized.

Answered: 400 Skipped: 62

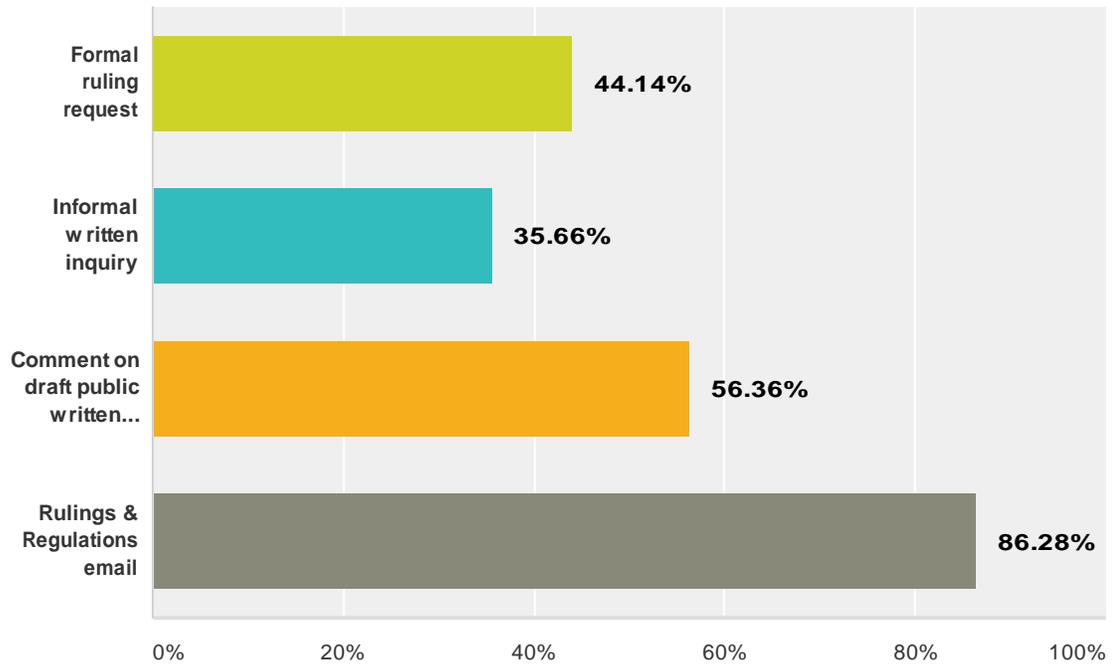


- Administrative Procedures - guidelines on particular DOR procedures
- Directives – elaboration on issues to provide additional taxpayer guidance
- Letter Rulings – advice in response to specific questions raised by taxpayers
- Regulations – interpretation of statutory provisions
- Technical Information Releases – DOR's response to tax law changes

Please tell us about your experience with DOR's tax guidance.

### Q10 Please indicate the communications channel(s) offered by DOR that you are aware of.

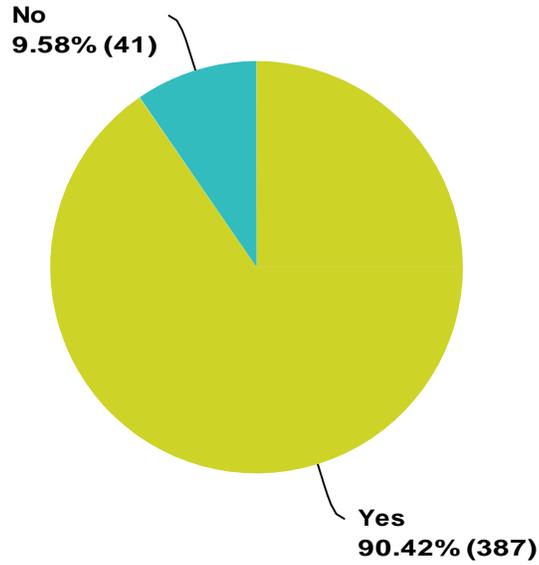
Answered: 401 Skipped: 61



Please tell us about your experience with DOR's tax guidance.

**Q11 Do you review Technical Information Releases (DOR'S response to changes in federal or state tax laws) to learn about changes in the tax law ?**

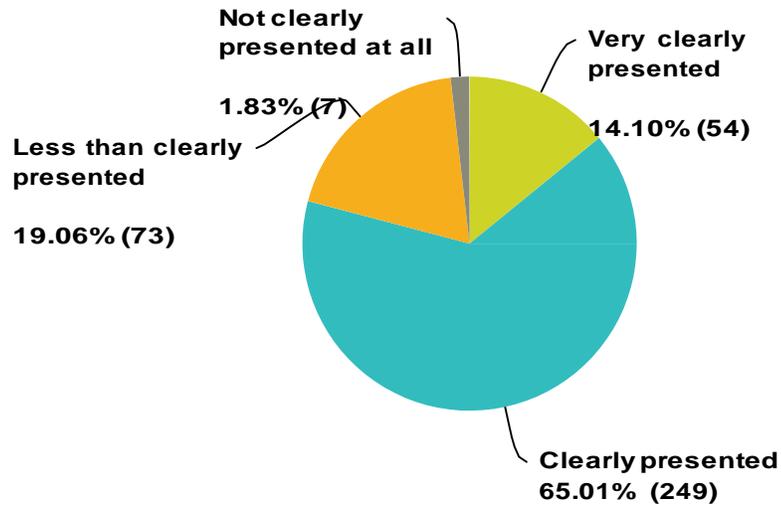
Answered: 428 Skipped: 34



Please tell us about your experience with DOR's tax guidance.

### Q12 How clearly presented is the information in DOR's Technical Information Releases?

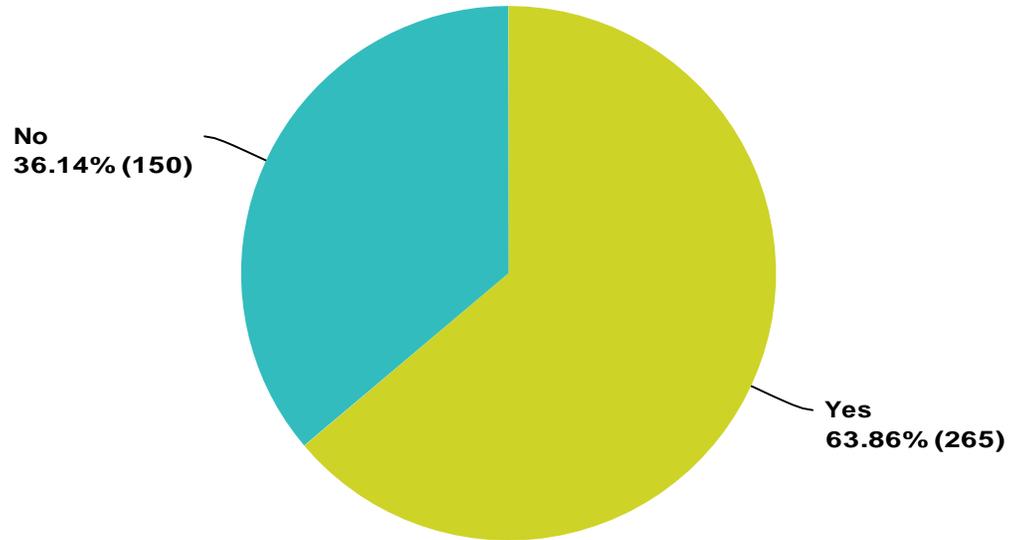
Answered: 383 Skipped: 79



Please tell us about your experience with DOR's tax guidance.

**Q14 Do you review Regulations (DOR's interpretation of statutory provisions) via DOR's website or in response to a DOR Listserve notice?**

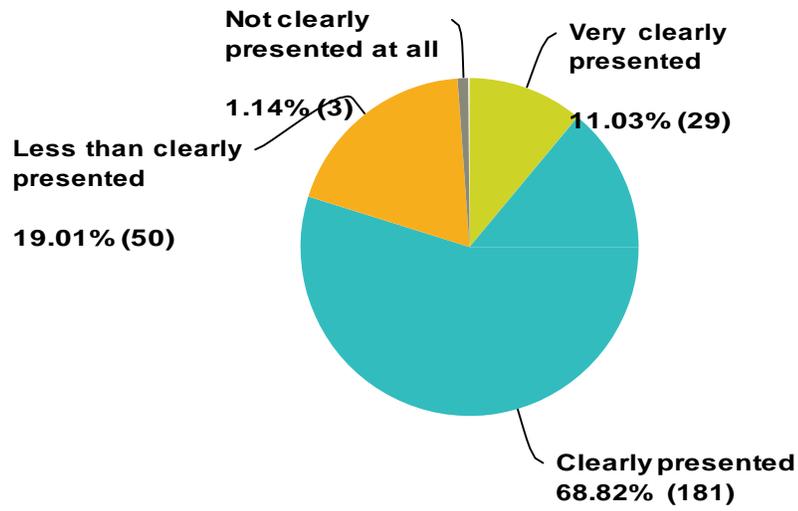
Answered: 415 Skipped: 47



Please tell us about your experience with DOR's tax guidance.

### Q15 How clearly does DOR present information on regulations?

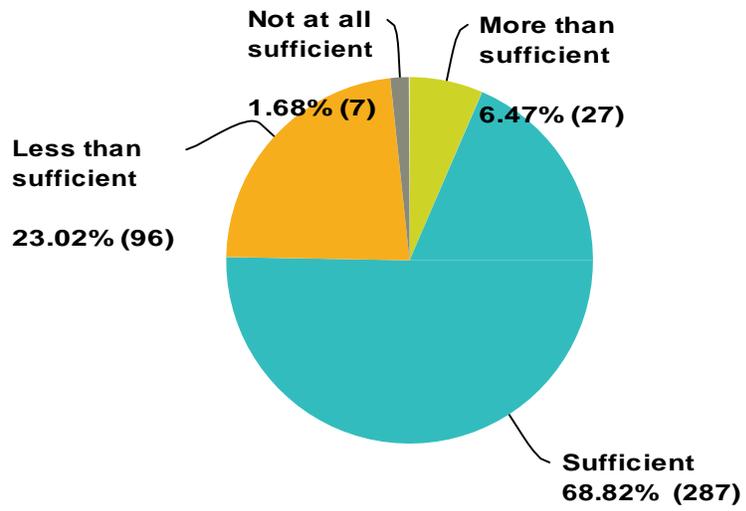
Answered: 263 Skipped: 199



Please tell us about your experience with DOR's tax guidance.

### Q17 The tax guidance offered by MA DOR is:

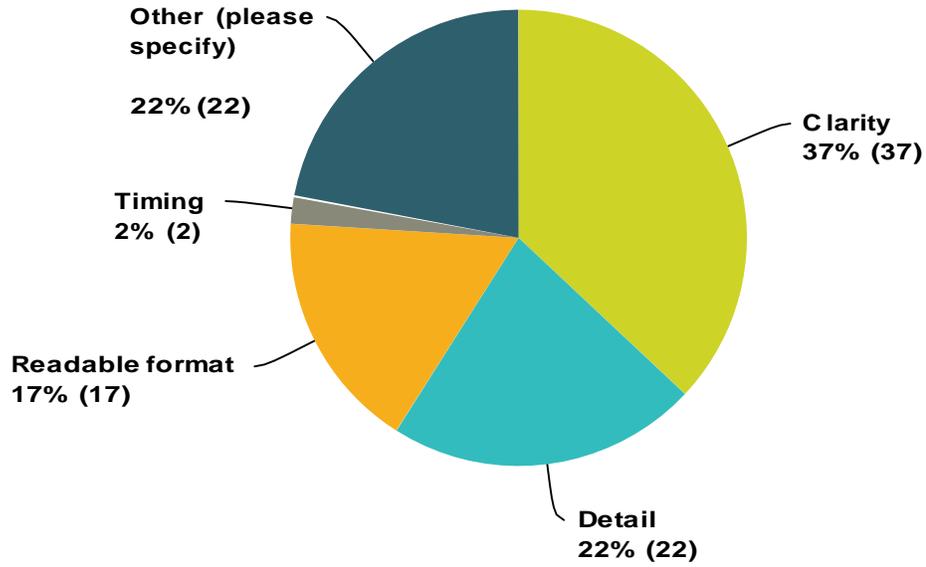
Answered: 417 Skipped: 45



Please tell us about your experience with DOR's tax guidance.

### Q18 What is lacking in the guidance offered by MA DOR?

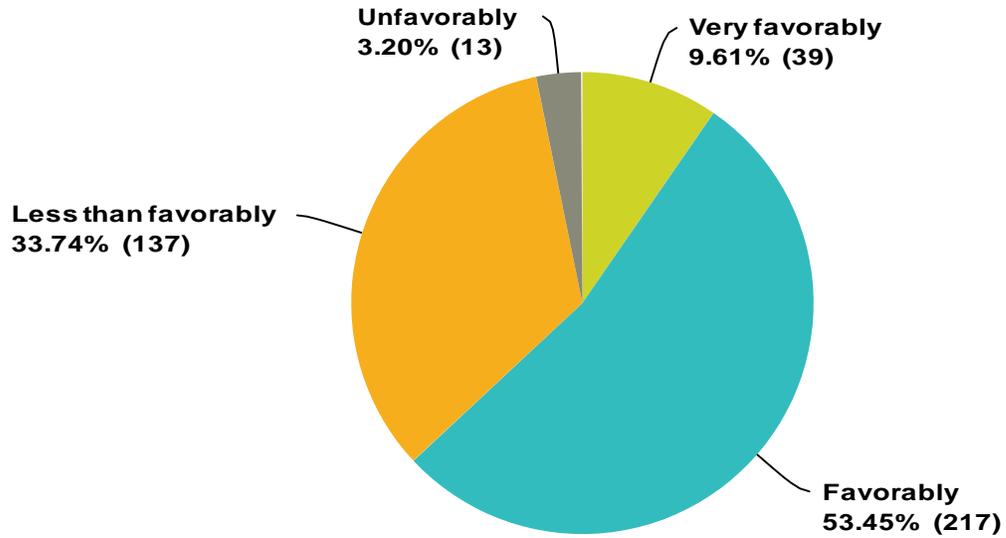
Answered: 100 Skipped: 362



Please tell us about your experience with DOR's tax guidance.

### Q19 How does the tax guidance provided by MA DOR compare to the tax guidance provided by the IRS?

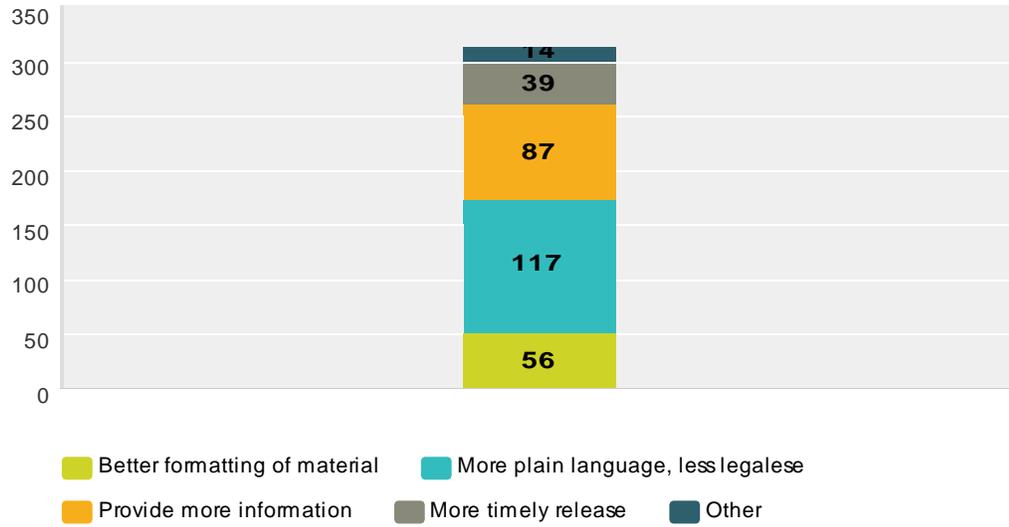
Answered: 406 Skipped: 56



Please tell us about your experience with DOR's tax guidance.

**Q20 How can MA DOR guidance compare more favorably to the IRS? Please choose all that apply.**

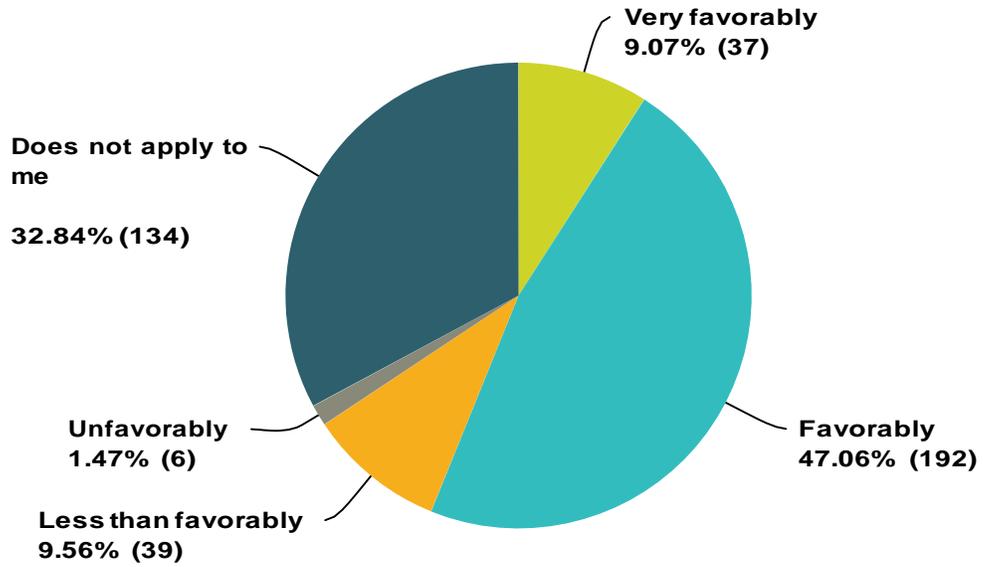
Answered: 150 Skipped: 312



Please tell us about your experience with DOR's tax guidance.

### Q21 How does the tax guidance provided by MA DOR compare to that provided by other states?

Answered: 408 Skipped: 54



Please tell us about your experience with DOR's tax guidance.

### Q24 What other communication channels would you access? Please choose all that apply.

Answered: 321 Skipped: 141

