Methodology

Impact Research, Americans for Tax Fairness, and Americans for Tax Fairness Action Fund conducted a nationwide online survey of likely 2022 voters.

The survey consisted of N=1200 respondents, including a base sample of N=1000 likely voters and an N=200 oversample of pure Independents (not including leaners). In total, N=312 pure Independents were interviewed.

Interviews were conducted August 30 – September 7, 2022.

The 95% confidence interval for the base sample is +/- 3.10 percentage points. The 95% confidence interval for subgroups varies and is higher.

IMPACT
R E S E A R C H

Key Findings and Recommendations Related to Strengthening Tax Enforcement and the IRS

➤ **Cracking down on wealthy and corporate tax cheats is extremely popular.** That the IRA cracks down on tax cheating by the wealthy and corporations is tied with Medicare drug negotiations as the most popular part of the law. Three-quarters of voters say the tax cheating component makes them more likely to support the IRA, with majority support extending across partisan lines.

➤ **Best messaging on strengthening the IRS:**
   - The richest 1% avoid paying $160 billion a year that they owe in taxes due to a lack of tax enforcement
   - The IRA strengthens <u>tax enforcement</u> to help catch wealthy and corporate tax cheats who avoid paying what they owe in taxes
   - It will raise $125 billion in new tax revenue to reduce the deficit

➤ **Best response to GOP attacks on IRS funding:** The following response allows Democrats to effectively rebut an attack on IRS funding and win the debate by a 13-point margin:
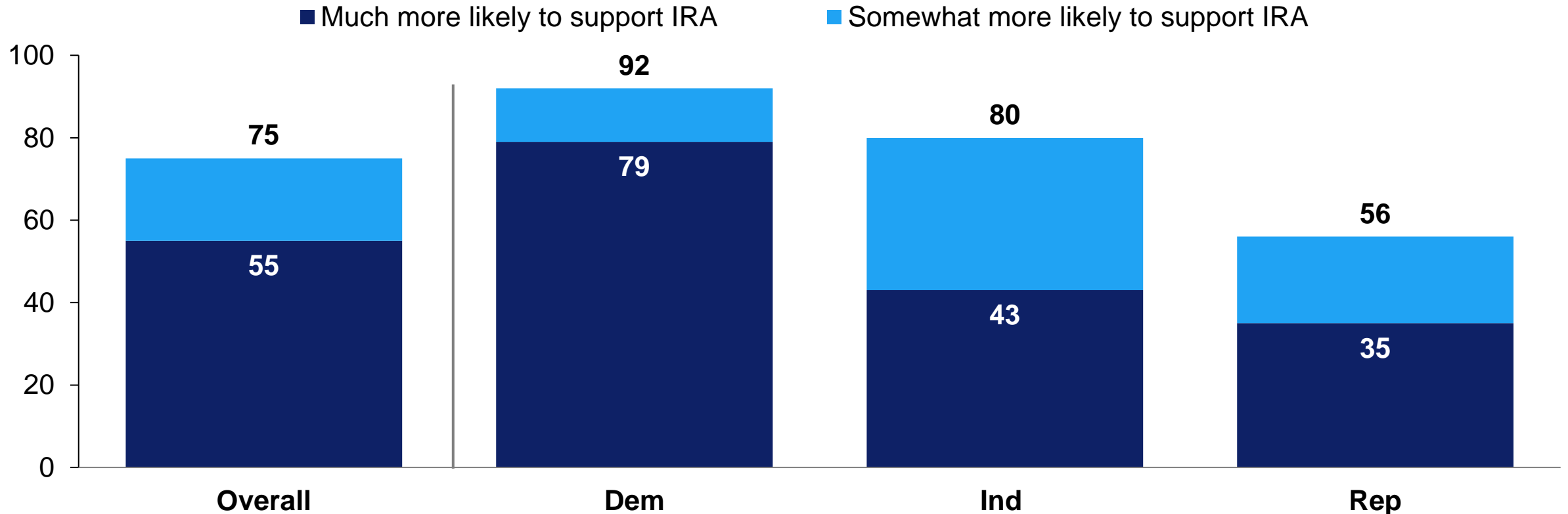
   > *By restoring IRS staffing levels to where they were before deep Republican budget cuts, this law will make the IRS work better for taxpayers. That means shorter waits to get tax refunds and questions answered, and catching more wealthy and corporate tax cheats.*

➤ **It is more effective to talk about strengthening "tax enforcement" than "IRS enforcement."** Support is 8 points lower – and 14 points lower among Independents – when the IRS is referenced. The IRS is viewed negatively by 57% of voters.

That the IRA strengthens tax enforcement to crack down on tax cheating by the wealthy and corporations makes three-quarters of voters more likely to support the law.

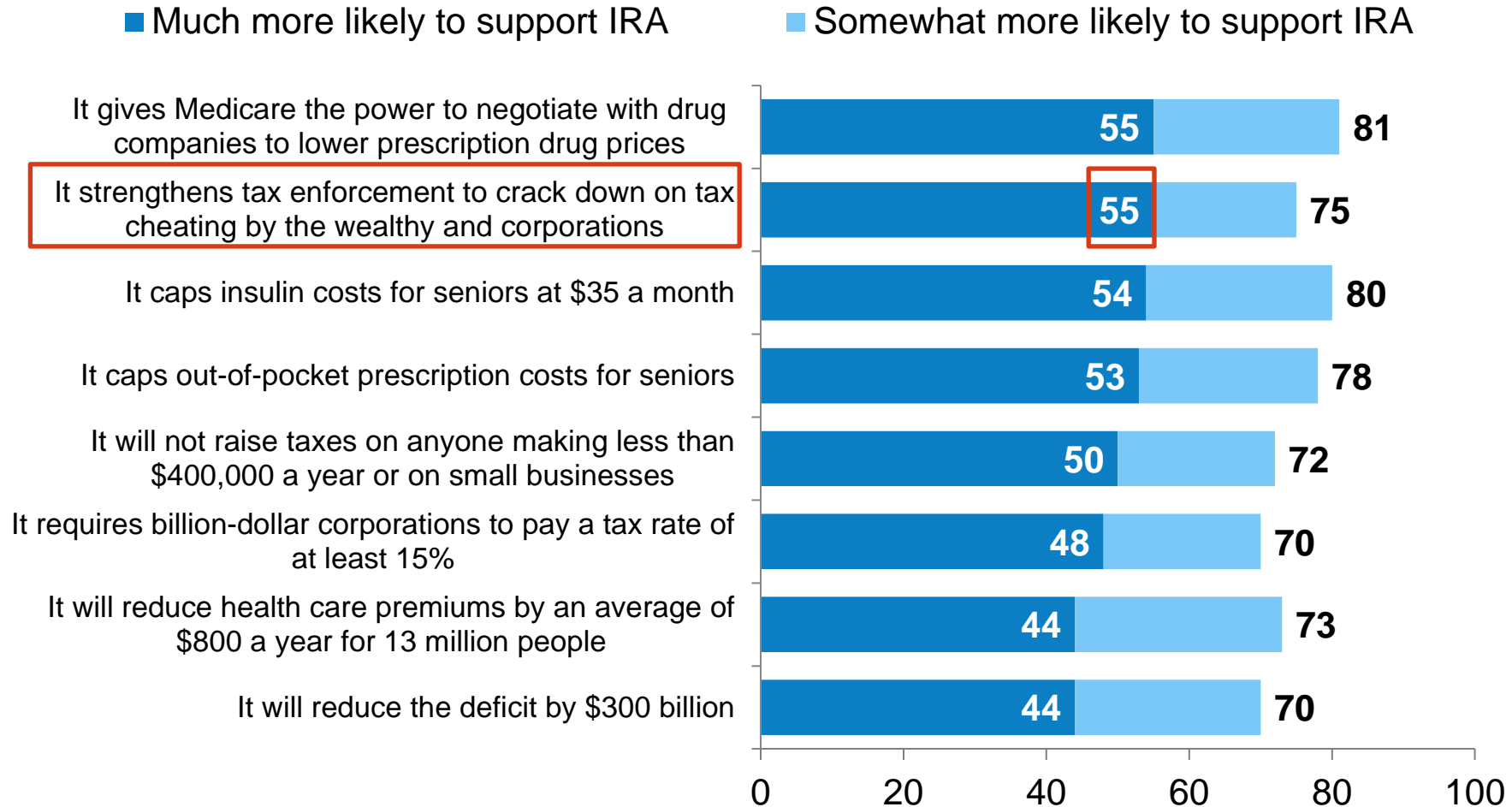Support for stronger tax enforcement extends across partisan lines.

Support for Strengthening Tax Enforcement

It strengthens tax enforcement to crack down on tax cheating by the wealthy and corporations

■ Much more likely to support IRA   ■ Somewhat more likely to support IRA

	Overall	Dem	Ind	Rep
Total	75	92	80	56
Much more likely to support IRA	55	79	43	35

That the IRA cracks down on tax cheating by the wealthy and corporations is tied with Medicare drug negotiations as the most popular part of the law.
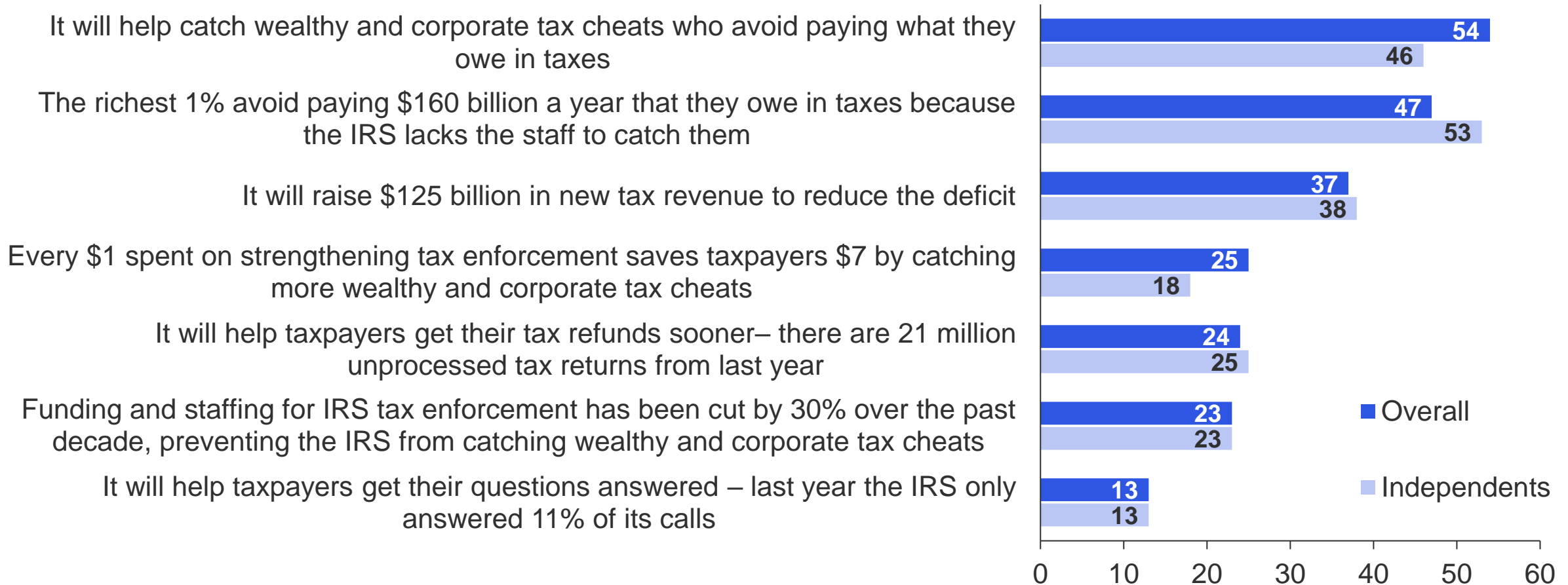
IRA Components: Top Tier

■ Much more likely to support IRA   ■ Somewhat more likely to support IRA

	Much more likely	Total
It gives Medicare the power to negotiate with drug companies to lower prescription drug prices	55	81
It strengthens tax enforcement to crack down on tax cheating by the wealthy and corporations	55	75
It caps insulin costs for seniors at $35 a month	54	80
It caps out-of-pocket prescription costs for seniors	53	78
It will not raise taxes on anyone making less than $400,000 a year or on small businesses	50	72
It requires billion-dollar corporations to pay a tax rate of at least 15%	48	70
It will reduce health care premiums by an average of $800 a year for 13 million people	44	73
It will reduce the deficit by $300 billion	44	70

% TOTAL MORE LIKELY		
IND.	IND. <55	IND. 55+
84	87	82
80	82	77
82	84	79
79	77	80
75	78	71
65	63	68
70	75	64
68	70	65

Helping to catch more wealthy and corporate tax cheats and highlighting that the richest 1% avoid $160 billion in taxes each year due to a lack of IRS staff clearly emerge as the top reasons to support strengthening the IRS.

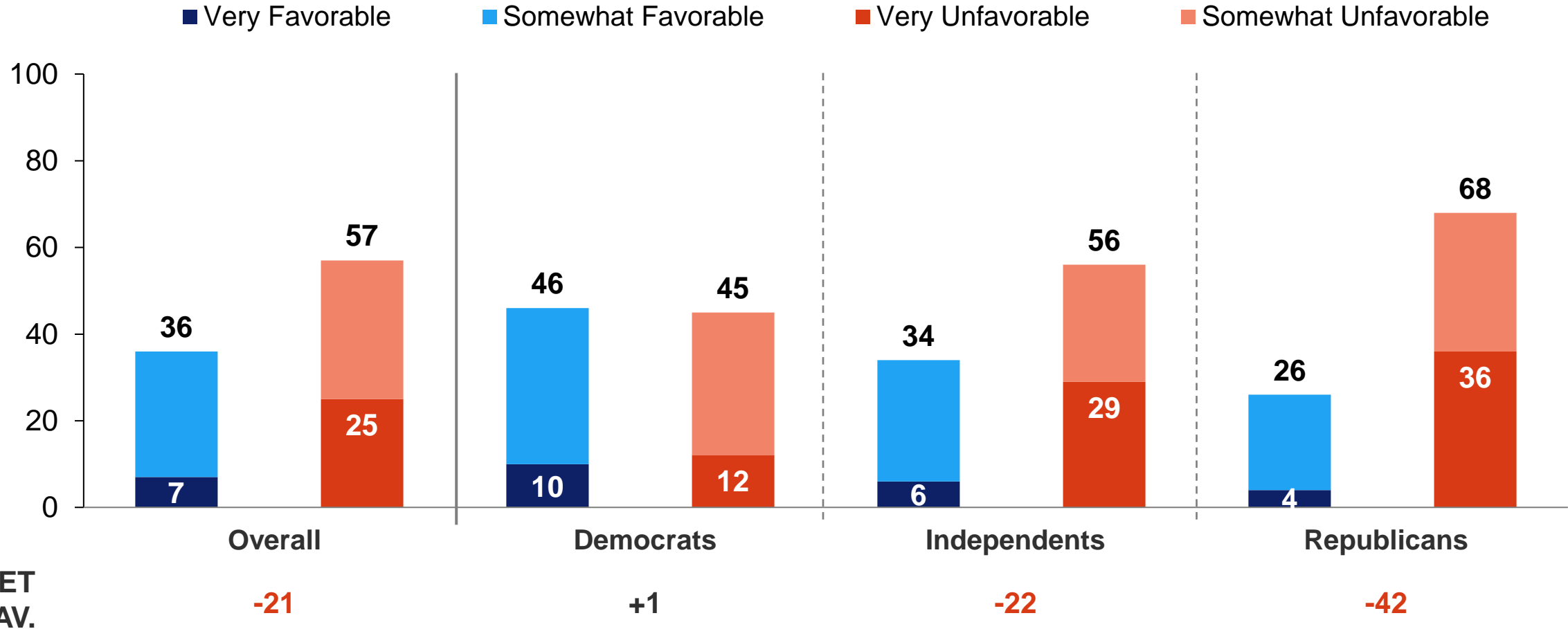That strengthening the IRS will reduce the deficit $125 billion is the third best reason.

Which of the following do you think are the best THREE reasons to support strengthening the IRS?

[TOP 3 COMBINED]

Reason	Overall	Independents
It will help catch wealthy and corporate tax cheats who avoid paying what they owe in taxes	54	46
The richest 1% avoid paying $160 billion a year that they owe in taxes because the IRS lacks the staff to catch them	47	53
It will raise $125 billion in new tax revenue to reduce the deficit	37	38
Every $1 spent on strengthening tax enforcement saves taxpayers $7 by catching more wealthy and corporate tax cheats	25	18
It will help taxpayers get their tax refunds sooner– there are 21 million unprocessed tax returns from last year	24	25
Funding and staffing for IRS tax enforcement has been cut by 30% over the past decade, preventing the IRS from catching wealthy and corporate tax cheats	23	23
It will help taxpayers get their questions answered – last year the IRS only answered 11% of its calls	13	13

When responding to Republicans' IRS attack, it's most convincing to highlight that the law will restore staffing levels to where they were before GOP budget cuts, so it can catch more wealthy and corporate tax cheats.

Which of the following statements do you agree with more:

IRS ATTACK

Republicans say Democrats in Congress voted for this reckless law which spends $80 billion to hire 87,000 new IRS agents - doubling the size of the IRS. They will harass middle-class families and small businesses by treating them like tax cheats and auditing their taxes.

IMPROVE IRS RESPONSE	CATCH CHEATS RESPONSE	PAID FOR – LIE RESPONSE
Democrats say by restoring IRS staffing levels to where they were before deep Republican budget cuts, this law will make the IRS work better for taxpayers. That means shorter waits to get tax refunds and questions answered, and catching more wealthy and corporate tax cheats.	Democrats say the IRS will not increase the audit rates of small businesses or people making less than $400,000 a year. It will only crack down on tax cheating by the wealthy and corporations. Due to weak enforcement now, the richest 1% avoid paying $160 billion a year that they owe in taxes.	Democrats say you are being lied to. There's no army of 87,000 new IRS agents. Republicans made deep cuts to the IRS budget so that audit rates of corporations and the wealthy are way down from what they used to be. This law will enable the IRS to audit wealthy and corporate tax cheats to make sure they pay what they owe.

	IMPROVE IRS		CATCH CHEATS		PAID FOR – LIE	
	Overall	Ind.	Overall	Ind.	Overall	Ind.
Dem	52	51	50	51	47	47
Rep	39	35	40	41	40	38
NET DEM.	**+13**	**+16**	**+10**	**+10**	**+7**	**+9**