

EXHIBIT 2
Respondents with No Paid Preparers

	Yes	No	N/A
1. Is your tax return completed by a paid tax preparer?		136	
2. Does your accountant (or his/her firm) "outsource" any income tax returns?			136
3. Do you care if your accountant outsources your income tax return (or would you care assuming that you had one)?	72.8%	27.2%	
4. Would it make a difference if you were told that your return was outsourced outside of the United States (e.g., to India)?	87.5%	12.5%	
5. Are you aware that a tax preparer is not obligated to inform you that the preparation of your return is going to be outsourced?	16.9%	83.1%	
6. Would failure to inform you that your return had been outsourced affect your perception of the trustworthiness of your tax preparer?	86.8%	13.2%	