

**OMB Package**  
**A Customer Satisfaction Study For e-Signature**

**Introduction**

The IRS is interested in determining current levels of customer satisfaction with e-Signature options among key stakeholder segments. In addition, the Service is interested in getting customer feedback on several possible future e-Signature options.

Key stakeholders at this time include:

- Tax Return Preparers Who Are EROs and prepare both Individual and Business returns
- Individual Taxpayers filing via *e-file* – both Self-Select PIN Users and Practitioner PIN Users
- And Software Developers for IRS *e-file* Business and Individual Forms

**Objectives of Research**

The objectives of this research are to:

- Determine customer satisfaction with current e-Signature options.
- And collect stakeholder feedback on possible new options.

**Methodology**

This study would be conducted via telephone methodology because of the availability of phone numbers for potential respondents (and because it is unlikely they can be reached via the Internet and because it would be prohibitively expensive to conduct the survey in person, with the respondents widely dispersed). The contractor is Russell Research, Inc., and all interviewing would be conducted from its national telephone interviewing center in Wayne, NJ, using its executive staff interviewers (who are trained in both completion of ample sample sizes among small universes in the case of the Software Developers and in probing to reach below surface responses to secure deeper feedback and perceptions in the case of all interviews in this study).

Lists will be provided by the IRS for each stakeholder segment and the contractor will screen through those lists on an nth sample, random basis.

One of the segments – Software Developers – is a very small universe, and opinions from this group are being collected for directional learning only.

After completing all fieldwork, Russell will tabulate the data for each stakeholder segment and prepare a report of findings.

The survey package is being forwarded to OMB for approval. Attachment 1 contains the three separate surveys for each stakeholder group.

### **Sample Design**

A total of 1,025 interviews will be conducted – 500 each with the Preparer and Taxpayer segments and 25 with the Software Developers.

### **Data Collection Date**

Data will be collected via telephone by Russell Research in a 2-week period following OMB authorization (TBD).

### **Data to be collected**

This survey will collect overall satisfaction with current e-Signature methods, open-end feedback on current options, ratings of current options, and similar measures for each of 3 potential new e-Signature options; along with respondent characteristics (for possible cross-tab purposes).

### **How data will be used**

Data will be used to evaluate current satisfaction levels as well as possible product improvements.

### **How data will be analyzed**

Analysis of the survey data will be conducted by Russell Research on a stakeholder-by-stakeholder basis. The 3 groups will not be combined in analysis, since they represent very different universes.

### **Who is conducting research?**

This research will be conducted by Russell Research. Russell Research will conduct all fieldwork, tabulation, analysis and reporting, and additionally provide IRS with a raw data file in an Excel spreadsheet.

### **Location**

This survey will be fielded via telephone interviewing from Russell's national telephone interviewing center in Wayne, NJ.

### **Stipend**

Survey participants will not be paid a stipend for participation.

### **Burden Hours**

The survey will take approximately 12 minutes to complete across 1,025 respondents.

Based on the in-going goal on  $n=1,025$  ending sample size and a response rate as high as 60%, a total of 1,708 potential respondents will have to be called in order to reach the 1,025 ending sample. 1,708 minus 1,025 leaves 683 non-participants.

- The contact time to determine non-participation could be up to 1 minute, with the resulting burden for **non-participants** being  $683 \times 1 = 683$  minutes / 60 minutes = **11.38 burden hours**.
- Then, for those who do participate, the length of the survey is 12 minutes, with the time burden for that group being  $1,025 \times 12$  minutes = 12,300 total minutes / 60 minutes = **205 burden hours**.
- **Thus, the total burden hours for the study would be (11.38 + 205 =) 216.38 hours.**

### **Efforts to not duplicate research**

This research will provide original perspective because no research currently exists on satisfaction with e-Signature, or with the possible new e-Signature options.

### **Privacy, Security, Disclosures, Confidentiality**

Russell Research has in place strict procedures for non-disclosure of respondent information, which have been a part of its work for the IRS since the late 1990's. In addition, not even the IRS will know the identity of survey respondents as this is shielded from all view beyond the staff at Russell Research (who are trained in and monitored for adherence to Government non-disclosure procedures).

### **Attachment 1**

Questionnaires for the survey – one for each target stakeholder group.

**2006 e-Signature Customer Satisfaction Survey  
 Taxpayer/Individual Filer Cell**

**RESPONDENT INFO**

RESPONDENT ID# \_\_\_\_\_ (1-5)

CIRCLE ONE...

CELL 1 – Self-Select PIN Users (n=250) .....1 ...09

CELL 2 – Practitioner PIN Users (n=250).....2

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_ ST CODE \_\_\_\_\_

REGION: Area #1 .....1 Area #2 .....2 Area #3.....3 Area #4.....4 ...10-11  
 Area #5.....5 Area #6 .....6 Area #7.....7

PHONE # (AC-\_\_\_\_) \_\_\_\_\_

*FOLLOW RANDOMIZED SKIP PATTERN THROUGH LIST & ASK FOR LISTED PERSON ONLY.*

**RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT ON THIS PERSON**

1	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...12
2	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...13
3	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...14
4	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...15
5	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...16
6	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...17
7	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...18
8	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...19
9	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...20
10	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...21

INTERVIEWER \_\_\_\_\_

*AFTER REACHING POTENTIAL RESPONDENT, INTRODUCE YOURSELF WITH:*

**Hello, I am \_\_\_\_\_ of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to contact a sample of Taxpayers who have filed a Federal Income Tax Return electronically to get your opinions about the tax filing services provided to the public by the IRS. Your participation in this survey is entirely voluntary and your responses to questions will be kept in the strictest confidence by Russell Research. The survey should take about 10-12 minutes to complete and we'd appreciate your participation. Would you be willing to participate in the survey?**

- >> IF "YES", CONTINUE.
- >> IF "NO", THANK & RECORD AS "Ref" ON LINE FOR THIS ATTEMPT IN BOX ABOVE.

*IF "YES", CONTINUE SCREENING WITH*

**A. In filing your Federal Income Tax Return electronically, do you recall the process of signing your return electronically – specifically, do you recall (CELL 1: selecting a PIN number to serve as your electronic signature) (CELL 2: your Tax Preparer applying a PIN number to serve as your electronic signature)? (CIRCLE JUST ONE ANSWER BELOW.)**

Yes (RESPONDENT QUALIFIES – CONTINUE REST OF SURVEY).....4 ...22  
 No (RESPONDENT DOES NOT QUALIFY – THANK, TERM & TALLY) .....3

>> IF "NO", THANK, TERM & TALLY BELOW.

1	2	3	4	5	6	7	8	9	
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...23

1. **You say you recall signing your Federal Income Tax Return (CELL 1: by selecting a PIN number to serve as your electronic signature) (CELL 2: by having your Tax Preparer apply a PIN number to serve as your electronic signature). Overall, how satisfied are you with this method of electronic signing of your Federal Income Tax Return? Are you...** (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Completely Satisfied .....5 ...24
- Mostly Satisfied.....4
- Somewhat Satisfied .....3
- Somewhat Dissatisfied.....2
- Or Very Dissatisfied .....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

2. **What, if anything, do you like about this method of electronically signing a Federal Income Tax Return?** (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **Anything else?** \_\_\_\_\_

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3. **In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way?** (CIRCLE ANSWER BELOW.)

- Yes (ASK Q4 NEXT) .....1 ...25
- No (SKIP TO Q5 NEXT) ..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q5 NEXT).....y

4. (IF "YES" TO Q3, ASK...) **In what specific ways can it be improved?** (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **How else?** \_\_\_\_\_

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5. (ASK ALL:) **Please rate the extent to which you agree or disagree with each of the following statements about this method of signing a Federal Income Tax Return. Here, please use a rating scale of "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)**

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...26
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...27
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...28
<input type="checkbox"/> Is a private and secure way to sign a Federal Tax Return .....	5	4	3	2	1	y	...29
<input type="checkbox"/> Saves you time in filing your Federal Tax Return .....	5	4	3	2	1	y	...30
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...31
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...32

**PRODUCTION:** ROTATE NEXT 4 PAGES TO ASSURE EQUAL # OF 1<sup>ST</sup> POSITION EVALUATIONS OF THE 4 E-SIGNATURE CONCEPTS.

**INTERVIEWER:** READ THIS INTRO TO THE CONCEPT EVALUATIONS: **I'd like to describe some other possible ways that a Taxpayer might electronically sign a Federal Income Tax Return.** THEN CONTINUE TO NEXT PAGE.

6. Here is (the first) (the next) (the next) (the last) of the possible ways that a Taxpayer might electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Providing Taxpayers With An Improved Taxpayer PIN System"**:

- To make it easier for Taxpayers using *e-file* to electronically sign their Federal Income Tax Return, the IRS would improve its Taxpayer PIN (Personal Identification Number) system by letting Taxpayers register and obtain a PIN that IRS would use to validate their identity.
- This PIN registration would also be available while using a web-based or personal computer tax preparation software.

7. How **appealing or unappealing** is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...33
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing.....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

8. What, if anything, do you think you would **like** about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) **Anything else?** \_\_\_\_\_

\_\_\_\_\_

9. In your opinion, can this method of electronic signing of a Federal Income Tax Return be **improved in any way**? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q10 NEXT).....1 ...34
- No (SKIP TO Q11 NEXT)..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q11 NEXT) .....y

10. (IF "YES" TO Q9, ASK...) In what **specific ways can it be improved**? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) **How else?** \_\_\_\_\_

\_\_\_\_\_

11. (ASK ALL:) **Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics.** Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...35
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...36
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...37
<input type="checkbox"/> Is a private and secure way to sign a Federal Tax Return .....	5	4	3	2	1	y	...38
<input type="checkbox"/> Saves you time in filing your Federal Tax Return .....	5	4	3	2	1	y	...39
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...40
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...41

12. Here is (the first) (the next) (the next) (the last) of the possible ways that a Taxpayer might electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this one...**"Providing Taxpayers With A Homeland Security Personal Identification Verification"**:

- To make it easier for Taxpayers using *e-file* to electronically sign their Federal Income Tax Return, the IRS would use technology developed by Homeland Security to provide you with a computer-readable identity card that would let you authorize and digitally sign an electronically filed tax return. • Note: this would **not** be "a national identity card", since it would not be used for any purpose other than digitally signing an electronic tax return.

13. How appealing or unappealing is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...42
- Very Appealing .....4
- Somewhat Appealing .....3
- Somewhat Unappealing .....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

14. What, if anything, do you think you would like about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) Anything else?

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15. In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q16 NEXT).....1 ...43
- No (SKIP TO Q17 NEXT)..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q17 NEXT) .....y

16. (IF "YES" TO Q15, ASK...) In what specific ways can it be improved? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) How else?

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17. (ASK ALL:) **Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics.** Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Cant Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...44
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...45
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...46
<input type="checkbox"/> Is a private and secure way to sign a Federal Tax Return .....	5	4	3	2	1	y	...47
<input type="checkbox"/> Saves you time in filing your Federal Tax Return .....	5	4	3	2	1	y	...48
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier .....	5	4	3	2	1	y	...49
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...50

18. Here is (the first) (the next) (the next) (the last) of the possible ways that a Taxpayer might electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this one...**"Providing Taxpayers The Opportunity To Use A Digital Certificate"**:

- To make it easier for Taxpayers using *e-file* to electronically sign their Federal Income Tax Return, the IRS would recognize the use of a Digital Certificate.
- A digital certificate is similar to an electronic "credit card" that establishes your identity and your digital signature when you conduct transactions on the Internet.
- The certificate would be issued by a trusted third-party and would contain your name, a serial number, expiration dates, and your digital signature.

19. How appealing or unappealing is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...51
- Very Appealing .....4
- Somewhat Appealing .....3
- Somewhat Unappealing .....2
- Or Very Unappealing .....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

20. What, if anything, do you think you would like about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) Anything else?

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21. In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q22 NEXT) .....1 ...52
- No (SKIP TO Q23 NEXT) ..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q23 NEXT) .....y

22. (IF "YES" TO Q21, ASK...) In what specific ways can it be improved? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) How else?

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23. (ASK ALL:) Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...53
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...54
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...55
<input type="checkbox"/> Is a private and secure way to sign a Federal Tax Return .....	5	4	3	2	1	y	...56
<input type="checkbox"/> Saves you time in filing your Federal Tax Return .....	5	4	3	2	1	y	...57
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...58
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...59



24. Here is (the first) (the next) (the next) (the last) of the possible ways that a Taxpayer might electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept..."Providing Taxpayers With Credit Card Authentication":

- To make it easier for Taxpayers using *e-file* to electronically sign their Federal Income Tax Return, the IRS would provide Taxpayers with Credit Card Authentication.
- Credit Card Authentication means that the IRS would use a third-party to verify information from your credit card or debit card, along with information from your tax return, and know for sure that it is you who is signing your electronic tax return.

25. How appealing or unappealing is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...51
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing .....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

26. What, if anything, do you think you would like about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) Anything else?

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27. In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q22 NEXT) .....1 ...52
- No (SKIP TO Q23 NEXT)..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q23 NEXT) .....y

28. (IF "YES" TO Q21, ASK...) In what specific ways can it be improved? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) How else?

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29. (ASK ALL:) Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...53
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...54
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...55
<input type="checkbox"/> Is a private and secure way to sign a Federal Tax Return .....	5	4	3	2	1	y	...56
<input type="checkbox"/> Saves you time in filing your Federal Tax Return.....	5	4	3	2	1	y	...57
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...58
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...59

30. These last few questions are for classification purposes only. Like all of your previous responses, these too will be held in the strictest of confidence. First, for the record, are you male or female? (CIRCLE ANSWER BELOW.)

- Male..... 1 ...60
- Female ..... 2
- Refused & Cannot Tell By Voice ..... 3

31. Which of the following best describes your age? (CIRCLE ANSWER BELOW.)

- Under 18..... 1 ...61
- 18-25..... 2
- 26-35..... 3
- 36-45..... 4
- 46-55..... 5
- 56-64..... 6
- 65-74..... 7
- 75 Or Over..... 8
- (DON'T READ BUT CIRCLE IF:) Refused ..... 9

32. Including yourself, how many people currently live in your household?

# \_\_\_\_\_ ...62-63  
(ENTER EXACT NUMBER)

IF "MORE THAN 1" IN Q26, ASK:

33. Are there any children in the household who are...(READ LIST & CIRCLE ALL THAT APPLY.)

- Under Age 6 ..... 1 ...64
- Ages 6 to 12 ..... 2
- Ages 13 to 18 ..... 3
- No children present ..... 0

ASK ALL:

34. What is your marital status? Is it... (READ CHOICES.)

- Married ..... 1 ...65
- Single But Living With Someone ..... 2
- Single & Never Married..... 3
- Or, Separated, Divorced or Widowed ..... 4
- (DON'T READ BUT CIRCLE IF:) Refused .....y

35. Are you currently employed, either full-time or part-time? (CIRCLE ANSWER BELOW.)

- Yes ..... 1 ...66
- No..... 2
- (DON'T READ BUT CIRCLE IF:) Refused ..... 3

36. What was the last grade of education you completed. (DON'T READ LIST.)

- Some High School Or Less ..... 1 College Undergraduate Degree (BS/BA/etc.) ..... 5 ...67
- High School Graduate ..... 2 Post-Graduate College Degree (MS/MBA/etc.) ..... 6
- Technical, trade, or Business School ..... 3 (DON'T READ BUT CIRCLE IF:) Refused .....y
- Attended College But Did Not Complete Degree ... 4

37. Finally, for classification purposes only, please tell me which of the following categories best describes your total household income before taxes? (READ LIST AND CIRCLE ONE ANSWER.)

- Under \$17,000..... 1 \$50,000 to \$74,999..... 5 ...68
- \$17,000 to \$24,999 ..... 2 \$75,000 to \$99,999..... 6
- \$25,000 to \$34,999 ..... 3 Or \$100,000 or Over..... 7
- \$35,000 to \$49,999 ..... 4 (DON'T READ BUT CIRCLE IF:) Refused .....y

**CLOSING COMMENTS**

That completes the survey. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1432 In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**2006 e-Signature Customer Satisfaction Survey  
 Software Developer Cell**

**RESPONDENT INFO**

RESPONDENT ID# \_\_\_\_\_ (1-5)

(sk9-11)

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_ ST CODE \_\_\_\_\_

PHONE # (AC-\_\_\_\_) \_\_\_\_\_

*FOLLOW RANDOMIZED SKIP PATTERN THROUGH LIST & ASK FOR LISTED PERSON ONLY.*

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT ON THIS PERSON

			<u>Disc</u>	<u>NA</u>	<u>Unavail</u>	<u>Ref</u>	<u>NQ</u>	<u>Comp</u>		
1	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...12
2	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...13
3	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...14
4	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...15
5	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...16
6	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...17
7	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...18
8	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...19
9	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...20
10	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...21

INTERVIEWER \_\_\_\_\_

*AFTER REACHING POTENTIAL RESPONDENT, INTRODUCE YOURSELF WITH:*

**Hello, I am \_\_\_\_\_ of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to contact a sample of Software Developers who work on electronic filing products, or "e-file" and get your opinions about electronic filing – specifically about the electronic signature or "e-Signature" options currently available. Your participation in this survey is entirely voluntary and your responses to questions will be kept in the strictest confidence by Russell Research and never identified with you personally or with your company. The survey should take about 10 minutes to complete and we'd appreciate your participation. Would you be willing to participate in the survey?**

>> IF "YES", CONTINUE.

>> IF "NO", THANK & RECORD AS "Ref" ON LINE FOR THIS ATTEMPT IN BOX ABOVE.

*IF "YES", CONTINUE WITH THE REMAINDER OF THE QUESTIONNAIRE, WHICH CONTINUES ON THE NEXT PAGE.*

1. Thinking of the software your company makes that comes with your e-file products and your customers' use of it and reaction to it, **how satisfied are you overall with the current electronic signature, or "e-Signature" choices offered by the IRS?** Are you... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Completely Satisfied .....5 ...24
- Mostly Satisfied .....4
- Somewhat Satisfied .....3
- Somewhat Dissatisfied .....2
- Or Very Dissatisfied .....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

2. In your opinion, can the IRS's current e-Signature methods be **improved in any way?** (CIRCLE ANSWER BELOW.)

- Yes (ASK Q3 NEXT) .....1 ...25
- No (SKIP TO Q4 NEXT) .....2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q4 NEXT).....y

3. (IF "YES" TO Q2, ASK...) **In what specific ways can they be improved?** (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **How else?** \_\_\_\_\_

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4. (ASK ALL:) **Please rate the extent to which you agree or disagree with each of the following statements about the IRS's current e-Signature methods.** Here, please use a rating scale of "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". **Let's start with...**(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Are accepted throughout the industry as the best the IRS can do right now .....	5	4	3	2	1	y	...27
<input type="checkbox"/> Are easy for customers to use.....	5	4	3	2	1	y	...28
<input type="checkbox"/> Are easy to explain to customers .....	5	4	3	2	1	y	...29
<input type="checkbox"/> Enhances your overall e-file products .....	5	4	3	2	1	y	...30
<input type="checkbox"/> Work well within current software programs.....	5	4	3	2	1	y	...31
<input type="checkbox"/> Other Key Attribute (to be provided by IRS) .....	5	4	3	2	1	y	...32

PRODUCTION: ROTATE NEXT 4 PAGES TO ASSURE EQUAL # OF 1<sup>st</sup> POSITION EVALUATIONS OF THE 4 E-SIGNATURE CONCEPTS

INTERVIEWER: READ THIS INTRO TO THE CONCEPT EVALUATIONS: **I'd like to describe some other possible e-Signature methods that the IRS might offer.** THEN CONTINUE TO NEXT PAGE.

5. Here is (the first) (the next) (the next) (the last) of the possible e-Signature methods that the IRS might offer. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"An Improved PIN System"**:

- To make it easier to use *e-file*, the IRS would improve and expand the IRS Personal Identification Number (PIN) system to let Taxpayers register and obtain a PIN that IRS would use to validate their identity. • This PIN registration would also be available while using a web-based or personal computer tax preparation software.

6. Thinking from the perspective of a Software Developer, overall how **appealing or unappealing** is the e-Signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...33  
 Very Appealing.....4  
 Somewhat Appealing .....3  
 Somewhat Unappealing.....2  
 Or Very Unappealing.....1  
 (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

7. I know you've heard only a rough sketch of the idea of this e-Signature method, but based on what you heard, what are your **first thoughts about how this method might work** for you as a developer of *e-file* software? (ALLOW TIME FOR REFLECTION AND THEN ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **Anything else?** \_\_\_\_\_

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8. Can you offer any **suggestions for improving this idea** of a new e-Signature method and, if so, what would you do to improve it? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **How else?** \_\_\_\_\_

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9. Based on the description you just heard, please rate **the extent to which you agree or disagree that this e-Signature method would have each of the following characteristics**. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS,) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Would be an improvement over current e-Signature methods .....	5	4	3	2	1	y	...34
<input type="checkbox"/> Would be easy for customers to use .....	5	4	3	2	1	y	...35
<input type="checkbox"/> Would be easy to explain to customers.....	5	4	3	2	1	y	...36
<input type="checkbox"/> Would enhance your overall <i>e-file</i> products .....	5	4	3	2	1	y	...37
<input type="checkbox"/> Would work well within current software programs.....	5	4	3	2	1	y	...38
<input type="checkbox"/> Other Key Attribute (to be provided by IRS).....	5	4	3	2	1	y	...39

10. Here is (the first) (the next) (the next) (the last) of the possible e-Signature methods that the IRS might offer. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Homeland Security Personal Identification Verification"**:

- To make it easier to use *e-file*, the IRS would use the standards and technology developed under Homeland Security Presidential Directive 12 (HSPD12) to register and authenticate Tax Professionals, EROs & Business Filers and the documents they transmit.
- This would involve Tax Professionals and/or their clients using a standard, government-issued, computer-readable identity card to authorize and digitally sign an electronically filed tax return or other tax documents.
- The registration process for Tax Professionals, business, and other non-Individual filers would have to meet the HSPD12 biometric standards.
- Note: this would **not** be an "identity card" that would be usable for any purpose other than conducting business with the IRS.

11. Again, thinking from the perspective of a Software Developer, overall how appealing or unappealing is the e-Signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...40
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing.....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

12. Based on the rough sketch of the idea of this e-Signature method, what are your first thoughts about how this method might work for you as a developer of *e-file* software? (ALLOW TIME FOR REFLECTION AND THEN ENTER VERBATIM & PROBE )

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(PROBE FURTHER WITH:) Anything else?

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13. Can you offer any suggestions for improving this idea of a new e-Signature method and, if so, what would you do to improve it? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) How else?

14. Based on the description you just heard, please rate the extent to which you agree or disagree that this e-Signature method would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Would be an improvement over current e-Signature methods .....	5	4	3	2	1	y	...41
<input type="checkbox"/> Would be easy for customers to use .....	5	4	3	2	1	y	...42
<input type="checkbox"/> Would be easy to explain to customers.....	5	4	3	2	1	y	...43
<input type="checkbox"/> Would enhance your overall <i>e-file</i> products .....	5	4	3	2	1	y	...44
<input type="checkbox"/> Would work well within current software programs.....	5	4	3	2	1	y	...45
<input type="checkbox"/> Other Key Attribute (to be provided by IRS) .....	5	4	3	2	1	y	...46

15. Here is (the first) (the next) (the next) (the last) of the possible e-Signature methods that the IRS might offer. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Digital Certificates"**:

- To make it easier to use *e-file*, the IRS would utilize industry standards for e-authentication by allowing the use of digital certificates.
- Digital certificates enable government agencies to authenticate users for access control, as well as for submission of digitally signed files or forms on the internet.
- The IRS would accept and support digital certificates from SSA, banks, or other trusted issuers.
- Note: Software Developers and the IRS would authenticate returns with digital certificates over secure servers.

16. From a Software Developer's perspective, overall how appealing or unappealing is the e-Signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...47
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing.....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

17. And based on what you heard, what are your first thoughts about how this method might work for you as a developer of e-file software? (ALLOW TIME FOR REFLECTION AND THEN ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) Anything else?

18. Can you offer any suggestions for improving this idea of a new e-Signature method and, if so, what would you do to improve it? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) How else?

19. Based on the description you just heard, please rate the extent to which you agree or disagree that this e-Signature method would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Would be an improvement over current e-Signature methods .....	5	4	3	2	1	y	...48
<input type="checkbox"/> Would be easy for customers to use .....	5	4	3	2	1	y	...49
<input type="checkbox"/> Would be easy to explain to customers.....	5	4	3	2	1	y	...50
<input type="checkbox"/> Would enhance your overall e-file products .....	5	4	3	2	1	y	...51
<input type="checkbox"/> Would work well within current software programs.....	5	4	3	2	1	y	...52
<input type="checkbox"/> Other Key Attribute (to be provided by IRS) .....	5	4	3	2	1	y	...53

20. Here is (the first) (the next) (the next) (the last) of the possible e-Signature methods that the IRS might offer. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Credit Card Authentication"**:

- To make it easier to use *e-file*, the IRS would use a third party or current industry standards to verify information from a credit card or debit card, along with information from a Taxpayer's return, to positively identify a Taxpayer who is signing an electronic tax return.

21. From a Software Developer's perspective, overall how appealing or unappealing is the e-Signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...47
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing.....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

22. And based on what you heard, what are your first thoughts about how this method might work for you as a developer of e-file software? (ALLOW TIME FOR REFLECTION AND THEN ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) Anything else?

23. Can you offer any suggestions for improving this idea of a new e-Signature method and, if so, what would you do to improve it? (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) How else?

24. Based on the description you just heard, please rate the extent to which you agree or disagree that this e-Signature method would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Would be an improvement over current e-Signature methods .....	5	4	3	2	1	y	...48
<input type="checkbox"/> Would be easy for customers to use .....	5	4	3	2	1	y	...49
<input type="checkbox"/> Would be easy to explain to customers.....	5	4	3	2	1	y	...50
<input type="checkbox"/> Would enhance your overall <i>e-file</i> products .....	5	4	3	2	1	y	...51
<input type="checkbox"/> Would work well within current software programs.....	5	4	3	2	1	y	...52
<input type="checkbox"/> Other Key Attribute (to be provided by IRS) .....	5	4	3	2	1	y	...53



25. Do you have any comments about anything you've heard here today which you think might help the IRS as it reviews its e-Signature offerings? Any comments, of course, would be confidential and never identified with you personally or your company. (ALLOW TIME FOR REFLECTION AND THEN ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **Anything else?** \_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

**NO DEMOGRAPHIC OR PROFILING INFORMATION NEEDED ON THE SMALL SAMPLE OF SOFTWARE DEVELOPERS.**

**GO TO CLOSURE OF SURVEY.**

**CLOSING COMMENTS**

**That completes the survey. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.**

**2006 e-Signature Customer Satisfaction Survey  
 Preparer/ERO Cell**

**RESPONDENT INFO**

RESPONDENT ID# \_\_\_\_\_ (1-5)

(sk9)

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_ ST CODE \_\_\_\_\_

REGION:      Area #1 ..... 1      Area #2 ..... 2      Area #3 ..... 3      Area #4 ..... 4      ...10-11  
                  Area #5 ..... 5      Area #6 ..... 6      Area #7 ..... 7

PHONE # (AC-\_\_\_\_) \_\_\_\_\_

*FOLLOW RANDOMIZED SKIP PATTERN THROUGH LIST & ASK FOR LISTED PERSON ONLY.*

RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT ON THIS PERSON

			<u>Disc</u>	<u>NA</u>	<u>Unavail</u>	<u>Ref</u>	<u>NQ</u>	<u>Comp</u>		
1	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...12
2	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...13
3	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...14
4	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...15
5	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...16
6	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...17
7	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...18
8	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...19
9	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...20
10	DATE: _____	TIME: _____	(am) (pm) .....	1	2	3	4	5	6	...21

INTERVIEWER \_\_\_\_\_

AFTER REACHING POTENTIAL RESPONDENT, INTRODUCE YOURSELF WITH:

**Hello, I am \_\_\_\_\_ of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to contact a sample of Tax Professionals who file client Federal Income Tax Returns electronically, and to get your opinions about electronic filing – specifically about the electronic signature options currently available. Your participation in this survey is entirely voluntary and your responses to questions will be kept in the strictest confidence by Russell Research. The survey should take about 10-12 minutes to complete and we'd appreciate your participation. Would you be willing to participate in the survey?**

>> IF "YES", CONTINUE.

>> IF "NO", THANK & RECORD AS "Ref" ON LINE FOR THIS ATTEMPT IN BOX ABOVE.

IF "YES", CONTINUE WITH THE REMAINDER OF THE QUESTIONNAIRE, WHICH CONTINUES ON THE NEXT PAGE.

1. While there is a paper option for filing Taxpayers' signatures with an electronic return, the method of signature that we'd like to talk to you about today is the Practitioner PIN method – where you apply a PIN number to serve as the Taxpayer signature, removing the need to mail or fax the paper signature form. **Overall, how satisfied are you with this method of electronic signature for your clients' Federal Income Tax Returns? Are you...** (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Completely Satisfied .....5 ...24
- Mostly Satisfied.....4
- Somewhat Satisfied .....3
- Somewhat Dissatisfied.....2
- Or Very Dissatisfied .....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

2. **What, if anything, do you like about this method of electronically signing a Federal Income Tax Return?** (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **Anything else?** \_\_\_\_\_

3. **In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way?** (CIRCLE ANSWER BELOW.)

- Yes (ASK Q4 NEXT) .....1 ...25
- No (SKIP TO Q5 NEXT) .....2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q5 NEXT).....y

4. (IF "YES" TO Q3, ASK...) **In what specific ways can it be improved?** (ENTER VERBATIM & PROBE.)

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(PROBE FURTHER WITH:) **How else?** \_\_\_\_\_

5. (ASK ALL:) **Please rate the extent to which you agree or disagree with each of the following statements about this method of signing a Federal Income Tax Return. Here, please use a rating scale of "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with...**(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...26
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...27
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...28
<input type="checkbox"/> Is easy to explain to clients (replaces "private/secure" in Txpr Survey) .....	5	4	3	2	1	y	...29
<input type="checkbox"/> Saves you time in filing clients' Federal Tax Returns .....	5	4	3	2	1	y	...30
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...31
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...32

PRODUCTION: ROTATE NEXT 4 PAGES TO ASSURE EQUAL # OF 1<sup>ST</sup> POSITION EVALUATIONS OF THE 4 E-SIGNATURE CONCEPTS.

INTERVIEWER: READ THIS INTRO TO THE CONCEPT EVALUATIONS: I'd like to describe some other possible ways to electronically sign a Federal Income Tax Return. THEN CONTINUE TO NEXT PAGE.

6. Here is (the first) (the next) (the next) (the last) of the possible ways to electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"An Improved PIN System"**:

- To make it easier to use *e-file*, the IRS would improve and expand the IRS Personal Identification Number (PIN) system to let Taxpayers register and obtain a PIN that IRS would use to validate their identity.
- This PIN registration would also be available while using a web-based or personal computer tax preparation software.

7. How **appealing or unappealing** is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...33
- Very Appealing .....4
- Somewhat Appealing .....3
- Somewhat Unappealing .....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

8. What, if anything, do you think you would **like** about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) **Anything else?**

9. In your opinion, can this method of electronic signing of a Federal Income Tax Return be **improved in any way?** (CIRCLE ANSWER BELOW.)

- Yes (ASK Q10 NEXT).....1 ...34
- No (SKIP TO Q11 NEXT)..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q11 NEXT) .....y

10. (IF "YES" TO Q9, ASK...) In what **specific ways can it be improved?** (ENTER VERBATIM & PROBE.)

(PROBE FURTHER WITH:) **How else?**

11. (ASK ALL:) **Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)**

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...35
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...36
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...37
<input type="checkbox"/> Is easy to explain to clients (replaces "private/secure" in Txpr Survey) .....	5	4	3	2	1	y	...38
<input type="checkbox"/> Saves you time in filing clients' Federal Tax Returns .....	5	4	3	2	1	y	...39
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...40
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...41

12. Here is (the first) (the next) (the next) (the last) of the possible ways to electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Homeland Security Personal Identification Verification"**:

- To make it easier to use *e-file*, the IRS would use the standards and technology developed under Homeland Security Presidential Directive 12 (HSPD12) to register and authenticate Tax Professionals, EROs & Business Filers and the documents they transmit.
- This would involve Tax Professionals and/or their clients using a standard, government-issued, computer-readable identity card to authorize and digitally sign an electronically filed tax return or other tax documents.
- The registration process for Tax Professionals, business, and other non-Individual filers would have to meet the HSPD12 biometric standards.
- Note: this would **not** be an "identity card" that would be usable for any purpose other than conducting business with the IRS.

13. How appealing or unappealing is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...42
- Very Appealing .....4
- Somewhat Appealing .....3
- Somewhat Unappealing .....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

14. What, if anything, do you think you would like about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) Anything else? \_\_\_\_\_

15. In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q16 NEXT) .....1 ...43
- No (SKIP TO Q17 NEXT) ..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q17 NEXT) .....y

16. (IF "YES" TO Q15, ASK...) In what specific ways can it be improved? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

(PROBE FURTHER WITH:) How else? \_\_\_\_\_

17. (ASK ALL:) Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...44
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...45
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...46
<input type="checkbox"/> Is easy to explain to clients (replaces "private/secure" in Txpr Survey) .....	5	4	3	2	1	y	...47
<input type="checkbox"/> Saves you time in filing clients' Federal Tax Returns .....	5	4	3	2	1	y	...48
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...49
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...50

18. Here is (the first) (the next) (the next) (the last) of the possible ways to electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Digital Certificates"**:

- To make it easier to use *e-file*, the IRS would utilize industry standards for e-authentication by allowing the use of digital certificates.
- Digital certificates enable government agencies to authenticate users for access control, as well as for submission of digitally signed files or forms on the internet.
- The IRS would accept and support digital certificates from SSA, banks, or other trusted issuers.
- Note: Software Developers and the IRS would authenticate returns with digital certificates over secure servers.

19. How **appealing or unappealing** is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...51
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing.....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

20. What, if anything, do you think you would **like** about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) **Anything else?** \_\_\_\_\_

21. In your opinion, can this method of electronic signing of a Federal Income Tax Return be **improved** in any way? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q22 NEXT).....1 ...52
- No (SKIP TO Q23 NEXT)..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q23 NEXT) .....y

22. (IF "YES" TO Q21, ASK...) In what **specific ways can it be improved?** (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) **How else?** \_\_\_\_\_

23. (ASK ALL:) **Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics.** Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> Is better than other methods of signing a Federal Tax Return .....	5	4	3	2	1	y	...53
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly.....	5	4	3	2	1	y	...54
<input type="checkbox"/> Is easy to use, with no hassle .....	5	4	3	2	1	y	...55
<input type="checkbox"/> Is easy to explain to clients (replaces "private/secure" in Txpr Survey) .....	5	4	3	2	1	y	...56
<input type="checkbox"/> Saves you time in filing clients' Federal Tax Returns .....	5	4	3	2	1	y	...57
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier.....	5	4	3	2	1	y	...58
<input type="checkbox"/> Shows the IRS cares about making tax filing easier.....	5	4	3	2	1	y	...59

24. Here is (the first) (the next) (the next) (the last) of the possible ways to electronically sign a Federal Income Tax Return. Please listen closely as I read this description, and then I'd like to get your feedback on it. (READ CONCEPT CLEARLY, SLOWLY TWICE & ASK FEEDBACK Qs.)

Let's call this concept...**"Credit Card Authentication"**:

- To make it easier to use *e-file*, the IRS would use a third party or current industry standards to verify information from a credit card or debit card, along with information from a Taxpayer's return, to positively identify a Taxpayer who is signing an electronic tax return.

25. How appealing or unappealing is the electronic signature method I just described. Do you find it... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Extremely Appealing .....5 ...51
- Very Appealing.....4
- Somewhat Appealing .....3
- Somewhat Unappealing .....2
- Or Very Unappealing.....1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

26. What, if anything, do you think you would like about this method of electronically signing a Federal Income Tax Return? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) Anything else? \_\_\_\_\_

\_\_\_\_\_

27. In your opinion, can this method of electronic signing of a Federal Income Tax Return be improved in any way? (CIRCLE ANSWER BELOW.)

- Yes (ASK Q22 NEXT).....1 ...52
- No (SKIP TO Q23 NEXT)..... 2
- (DON'T READ...) Don't Know/Refused (SKIP TO Q23 NEXT) .....y

28. (IF "YES" TO Q21, ASK...) In what specific ways can it be improved? (ENTER VERBATIM & PROBE.)

\_\_\_\_\_

\_\_\_\_\_

(PROBE FURTHER WITH:) How else? \_\_\_\_\_

29. (ASK ALL:) Based on the description you just heard, please rate the extent to which you agree or disagree that this method of electronically signing a Federal Income Tax Return would have each of the following characteristics. Please use the same agreement rating scale as before, that is, "Agree Completely", "Agree Mostly", "Agree Somewhat", "Disagree Somewhat", or "Disagree Completely". Let's start with this first characteristic...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS SIGNATURE METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CANT SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Agree Completely	Agree Mostly	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/Can't Say	
<input type="checkbox"/> is better than other methods of signing a Federal Tax Return ..... 5	5	4	3	2	1	y	...53
<input type="checkbox"/> Assures that a Federal Tax Return is processed quickly..... 5	5	4	3	2	1	y	...54
<input type="checkbox"/> Is easy to use, with no hassle ..... 5	5	4	3	2	1	y	...55
<input type="checkbox"/> Is easy to explain to clients (replaces "private/secure" in Txpr Survey) ..... 5	5	4	3	2	1	y	...56
<input type="checkbox"/> Saves you time in filing clients' Federal Tax Returns ..... 5	5	4	3	2	1	y	...57
<input type="checkbox"/> Makes the whole Federal Tax Return filing process easier..... 5	5	4	3	2	1	y	...58
<input type="checkbox"/> Shows the IRS cares about making tax filing easier..... 5	5	4	3	2	1	y	...59

30. These last few questions are for classification purposes only. Like all of your previous responses, these too will be held in the strictest of confidence. First, what is your gender? (READ CHOICES & CIRCLE ONE ANSWER BELOW.)

- Male..... 1 ...60
- Female..... 2
- Refused & Cannot Tell By Voice ..... 3

31. Which of the following best describes your age? (CIRCLE ANSWER BELOW.)

- 18-25 ..... 1 ...61
- 26-35 ..... 2
- 36-45 ..... 3
- 46-55 ..... 4
- 56-64 ..... 5
- 65 Or Over..... 6
- (DON'T READ BUT CIRCLE IF:) Refused ..... 9

32. Which of the following best describes the type of firm, if any, that you work in? (READ CHOICES & CIRCLE ONE ANSWER BELOW.)

- \* H & R Block ..... 1 ...62
- \* Jackson-Hewitt ..... 2
- \* Some Other Major National or Regional Chain Of Tax Preparation Firms..... 3
- \* Do Not Work In A Chain Of Firms – Work In A Single-Office Tax Preparation Firm Locally..... 4
- Do Not Work In A Firm At All – Am An Independent Tax Preparer..... 5
- \* Do Not Work In A Tax Preparation Firm – Work In A Firm With A Different Focus..... 6

33. (IF WORK IN ANY ASTERISKED FIRM ABOVE, ASK:) In total, including yourself, how many active tax preparers are there working in your firm? (ENTER # BELOW.)

TOTAL # PREPARERS WORKING IN FIRM \_\_\_\_\_ ...63-65

34. Approximately how many total quarterly or annual Business and Individual Tax Returns did you personally prepare last tax season? Please give me as close to the exact number as possible. (ENTER TOTAL # RETURNS BELOW.)

TOTAL RETURNS PREPARED LAST TAX SEASON \_\_\_\_\_ ...66-68

35. Of the (READ BACK "TOTAL RETURNS" # FROM ABOVE) total quarterly and annual tax returns that you personally prepared last tax season, about what percentage would you say were quarterly or annual Business Returns and what percentage were Individual Returns? Please be as specific as possible. (ENTER % FOR EACH TYPE BELOW.)

TOTAL MUST = 100%    % OF TOTAL RETURNS THAT WERE **BUSINESS** RETURNS \_\_\_\_\_ % ...69-71  
 % OF TOTAL RETURNS THAT WERE **INDIVIDUAL** RETURNS \_\_\_\_\_ % ...72-74

36. (IF % FOR **BUSINESS** RETURNS ABOVE WAS 1% OR HIGHER, ASK:) Of all the total quarterly or annual BUSINESS tax returns that you personally prepared last tax season, about what percentage would you say were filed electronically or "e-filed" and involved the use of a PIN number? Again, please be as specific as possible. (ENTER % FOR EACH TYPE BELOW.)

% OF **BUSINESS** RETURNS THAT WERE **e-filed** AND USED PIN # \_\_\_\_\_ % ...75-77

37. (IF % FOR **INDIVIDUAL** RETURNS ABOVE WAS 1% OR HIGHER, ASK:) Of all the total INDIVIDUAL tax returns that you personally prepared last tax season, about what percentage would you say were filed electronically or "e-filed" and involved the use of a PIN number? Again, please be as specific as possible. (ENTER % FOR EACH TYPE BELOW.)

% OF **INDIVIDUAL** RETURNS THAT WERE **e-filed** AND USED PIN # \_\_\_\_\_ % ...78-80

**CLOSING COMMENTS**

That completes the survey. We are required by law to report to you the OMB (Office Of Management and Budget) Control Number for this public information request. That number is 1545-1432. In addition, if you have any comments about the time estimate to complete the survey or ways to improve the survey, you may write to the IRS. Would you like the address? (IF YES, ADDRESS IS...) *IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.*