

Attachment A: Screener's Guide

**Screener Document  
2009 Tax Forum Focus Groups  
Electronic Payment Options for Your Small Business Clients**

Name: \_\_\_\_\_

Recruiter: \_\_\_\_\_

***July 7-9: Las Vegas (Two Groups)***  
***August 25-27: New York (Two Groups)***  
***September 22-24: Atlanta (Two Groups)***

Hello. My name is \_\_\_\_\_ and I'm a representative of Rapp, an independent research firm working with the Internal Revenue Service. We are conducting a research discussion group to better understand the attitudes of tax professionals regarding payment of their clients' Federal employment taxes.

Again, this discussion group is for research purposes only. IRS is not interested in your name or in any specific details about you as an individual or your business.

This research discussion group will be held on (DATE) at (EXACT TIME) and last approximately 75 minutes. Lunch will be provided. The discussion will include about twelve other tax professionals such as yourself. Would you be available at that time? (IF NO, THANK THEM AND TERMINATE THE DISCUSSION.)

The following questions are to make sure we are speaking to a range of tax professionals. Your specific answers will not be shared with anyone.

**IF TERMINATE DURING SCREENING PROCESS READ:** I'm sorry, we already have enough participants in that category. Thank you very much for your time.

**INTERVIEWER INSTRUCTION: IF RESPONDENT EXPRESSES CONCERN AT ANY POINT DURING THE INTERVIEW, REASSURE THEM THAT YOU DO NOT WORK FOR THE GOVERNMENT. YOU ARE WORKING FOR AN INDEPENDENT RESEARCH COMPANY. THEIR ANSWERS AND PARTICIPATION WILL BE COMPLETELY PRIVATE AND THEIR INDIVIDUAL RESPONSES WILL NOT BE SHARED WITH ANYONE.**

**IF RESPONDENT WANTS A PHONE NUMBER TO CALL TO VERIFY THIS IS A LEGITIMATE SURVEY: ANNETTE DEAN, IRS, AT 202-283-2673.**

1 RECORD GENDER:

Male	<input type="checkbox"/>	
Female	<input type="checkbox"/>	
<b>EACH GROUP SHOULD INCLUDE A 60/40 RATIO OF MALES TO FEMALES.</b>		

2 Do you or does anyone in your immediate family work for any of the following? (READ LIST.)

	YES	NO
In advertising or public relations?		
In marketing or opinion research?		
In journalism or for the news media?		
For the Federal government?		
As an exhibitor or vendor of the tax forum?		
<b>TERMINATE IF YES TO ANY OF ABOVE.</b>		

3. Do you work in one of the following professions? (READ LIST.)

	YES	NO
As an enrolled agent, tax preparer or CPA?	<input type="checkbox"/>	<input type="checkbox"/>
<b>TERMINATE IF NO TO ANY OF ABOVE.</b>		

4. What percentage of your clients are small employers with an annual Federal tax liability of \$20,000 or less? (READ RESPONSES.)

	YES	NO
100 percent	<input type="checkbox"/>	<input type="checkbox"/>
More than 75 percent but less than 100 percent	<input type="checkbox"/>	<input type="checkbox"/>
More than 50 percent but less than 75 percent	<input type="checkbox"/>	<input type="checkbox"/>
More than 25 percent but less than 50 percent	<input type="checkbox"/>	<input type="checkbox"/>
Less than 25 percent	<input type="checkbox"/>	<input type="checkbox"/>
<b>TERMINATE IF LESS THAN 25 PERCENT; AT LEAST 8 ABOVE 50% PER GROUP</b>		

5. What is the size of your firm? (READ RESPONSES.)

Small (1 to 4 employees)	<input type="checkbox"/>	
Medium (5 to 10 employees)	<input type="checkbox"/>	
Large (more than 10 employees)	<input type="checkbox"/>	
<b>STRIVE FOR BALANCE</b>		

6. Could you please provide the name of your firm? (RECORD NAME.)

Please provide the name of your firm.		
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**THE NUMBER OF SAME-FIRM TAX PROFESSIONAL SHOULD BE LIMITED TO 1 PARTICIPANTS PER GROUP. TERMINATE IF THIS NUMBER HAS BEEN REACHED ALREADY.**

To make sure we are talking to a variety of people:

7. Please stop me when I reach the category that includes your age. (READ LIST.)

Under 18	<input type="checkbox"/>	<b>TERMINATE</b>
18-24	<input type="checkbox"/>	
25-34	<input type="checkbox"/>	
35-44	<input type="checkbox"/>	
45-54	<input type="checkbox"/>	
55-64	<input type="checkbox"/>	
65 or over	<input type="checkbox"/>	

8. When was the last time, if ever, that you participated in a focus group study? (READ LIST.)

Within the past 6 months	<b>TERMINATE</b>
More than 6 months ago	<b>CONTINUE</b>
Never	

**INVITATION:**

We would like to invite you to participate in a marketing research discussion group. The group will take approximately 75 minutes of your time. The discussion group will be held on \_\_\_\_\_ at \_\_\_\_\_ p.m. It will be held at \_\_\_\_\_ Lunch will be provided.

Will you be available on \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ p.m.?

Yes	<input type="checkbox"/>	<b>CONTINUE</b>
No	<input type="checkbox"/>	<b>TERMINATE</b>

IF YES: CONFIRM DATE AND TIME, PROVIDE DIRECTIONS. IF NO, THANK AND TERMINATE.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Attachment B: Moderator's Guide

**Moderator's Guide**  
**2009 Tax Forum Focus Groups**  
**Electronic Payment Options for Your Small Business Clients**

**I. Introduction****10 minutes**

- Moderator's introduction.
- Participants' introduction.
- Disclosures
  - **Privacy.** Everything that you say here will be kept strictly private. We will use first names only during our discussion, and names will not be used in the report. You will remain anonymous to the IRS so please feel free to tell me what you think.
  - **Audio Recording.** We will be making an audio recording of today's session which will be used to create a transcript. This transcript will be used for analysis purposes only, and as discussed previously there will be no indicators linking the recording to any individual.
  - **Voluntary Participation.** Your participation in this group is entirely voluntary. You do not have to answer any questions that you do not wish to answer but keep in mind, there are no wrong answers.
  - **Time.** I will be watching our time and directing our conversation. We will be here for about 75 minutes. Your comments are very important to us.
  - **OMB.** The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1349. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

**Thanks.** Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this session.

**II. Warm up and General Behaviors****10 minutes**

Today we are going to be talking about the way you and your clients make Federal withholding tax deposits, and about any advice or assistance you provide to clients regarding those deposits. First, I'd like to talk about some general behaviors.

- What kind of professional organizations do you belong to? (PROBE FOR SPECIFIC NAMES, AICPA, NATP, NAEA, CHAMBER OF COMMERCE, ETC.)
  - Do you receive any publications from these organizations? Which ones?
  - How involved are you in professional organizations?
  - How much influence do the professional organizations to which you belong have on decisions you make for your business?
  - How often do you attend meetings, conferences, or events sponsored by these professional organizations?
- I'd like to switch gears here and talk about technology. How comfortable are you using the Internet?
  - Would you consider yourself experienced or a novice when it comes to using the Internet?
  - Do you have Internet access at work?
  - How do you typically use the Internet in your business?
  - Do you use the Internet to check your personal or business bank balance or to pay bills?
  - Do you use any particular business software? (PROBE FOR NAMES)

### **III. General Behaviors Regarding Withholding Tax Deposits 15 minutes**

Now, let's talk about the way your business and your clients make Federal withholding tax deposits. I'd like to talk about Federal *payments* here, not the filing/return process.

- What means are you aware of for making these Federal withholding tax deposits? (PROBE: TAKE A COUPON TO THE BANK, MAIL IN A COUPON, PAY ELECTRONICALLY)
- How does your own business make its deposits? (PROBE: TAKE A COUPON TO THE BANK, MAIL IN A COUPON, PAY ELECTRONICALLY)
- How much influence do you have over the way your clients pay their Federal taxes? Please note I'm asking about payment, not filing.

I'm especially interested in learning more about your thoughts regarding the 8109 or Federal Tax Deposit coupons. Some tax professionals complete coupons for their clients to take to the bank.

- Do any of you complete coupons for clients? How many?

- o What can you tell us about these clients? (PROBE: ANNUAL FEDERAL TAX LIABILITY, NUMBER OF EMPLOYEES, TYPE OF INDUSTRY)
- o How frequently do you see these clients in person? (PROBE: MONTHLY, QUARTERLY, ANNUALLY)
- Have you ever made a tax deposit—not a filing, but a tax deposit for a customer? (PROBE: HOW FREQUENTLY, TYPE OF CLIENT, AND USING WHAT MEANS)
- (IF NEVER) Why not? (PROBE FOR REASONS, CONCERNED ABOUT LIABILITY, CLIENTS NOT INTERESTED)

#### **IV. Awareness and Attitudes Toward EFTPS 25 minutes**

(IF NOT MENTIONED TO THIS POINT) Has anyone heard of EFTPS – the Electronic Federal Tax Payment System?

- What is EFTPS? How would you describe EFTPS?
- (IF ANYONE AWARE OF EFTPS) How did you first hear about EFTPS? (PROBE: IRS PUBLICATIONS/NOTIFICATIONS, NATIONWIDE TAX FORUMS, PROFESSIONAL ASSOCIATION PUBLICATIONS/INFORMATION, OTHER PUBLICATIONS, OTHER)

So that everyone is on the same page, I am going to read a short description of EFTPS.

EFTPS is the Electronic Federal Tax Payment System offered by the U.S. Department of the Treasury. Any Federal tax payment can be made via this free service, which is available by the phone or Internet. Special channels are available for tax professionals, payroll services, and other entities that make payments on behalf of their clients.

- Do you currently use EFTPS to make tax payments for any clients? (PROBE: WHAT TAX TYPES? 941, 945, 1120, 1040, OTHER?)
- (IF NO) Why not?
- (IF YES) How frequently do you use EFTPS for this purpose, and what channel do you use? (PROBE: EFTPS CHANNEL: BATCH PROVIDER SOFTWARE, EFTPS.GOV, VOICE RESPONSE SYSTEM)
- (IF BATCH PROVIDER SOFTWARE IS MENTIONED) Do you schedule payments out of a master account at your business, or has your client authorized you to schedule payments using his or her bank account?
- In your opinion, what are some of the benefits, if any, of EFTPS? Why would anyone use this system?
- What are some of the drawbacks, if any, to EFTPS? What are your concerns about EFTPS?

- Have you ever recommended to a client that he or she consider paying via EFTPS? (WHY OR WHY NOT)
- Let's assume that your clients with an annual Federal tax liability of more than \$10,000 were required to make deposits electronically and that those below \$10,000 had the option of mailing deposits with their quarterly returns. Let me stress that this is a "what-if" scenario; Treasury currently has NO plans to put such a change in place. Under this scenario, how would your business be affected? (PROBE: WOULD START MAKING TAX PAYMENTS FOR CLIENTS, WOULD HAVE TO EDUCATE CLIENTS, NO CHANGE)

**V. Nonacceptance of Coupons by Financial Institutions** **10 minutes**

We've been talking about FTD coupons, which small employers typically take to a financial institution to make Federal withholding tax deposits. In recent months, a number of banks and credit unions have stopped accepting these coupons in an effort to reduce internal costs. Financial institutions are not required to process coupons.

- Have any of your clients come to you because their bank or credit union stopped accepting coupons? (IF YES, PROBE FOR FINANCIAL INSTITUTION NAME)
  - (IF YES) What advice did you give your client when that happened?
  - (IF NO) What advice would you give a client if his or her FI stopped accepting coupons?
- If a number of financial institutions in your area stopped processing coupons, how would that affect your business? (PROBE: NO EFFECT, WOULD START MAKING PAYMENTS FOR CLIENTS, WOULD ADVISE THEM TO SWITCH BANKS, WOULD ADVISE THEM TO MAIL IN PAYMENTS)

**VIII. Conclusion** **5 minutes**

- Based on everything you have heard so far, how likely are you to recommend EFTPS to your clients? Why?
  - What are the most appealing benefits of EFTPS?
- What is the most important change that could be made that would encourage you to consider using EFTPS in the future?

**THANK AND DISMISS**



Attachment C: Eligibility Requirements

**Eligibility Requirements  
2009 Tax Forum Focus Groups  
Electronic Payment Options for Your Small Business Clients**

A total of 72 tax practitioners will be recruited (24 per site) at three sites: Las Vegas, NV; New York, NY; and Atlanta, GA. The interviews will generate qualitative data only that will not be, nor presented to be, representative of the population. Every effort will be made to assure the following criteria are met at each Tax Forum site:

Male	at least 7
Female	at least 5
More than 50% of clients are small employers with an annual federal tax liability of \$20,000 or less	at least 8
Less than 25% of clients are small employers with an annual federal tax liability of \$20,000 or less	Zero
Total	12

Attachment D: Recruiting Attempts Sheet

**Recruiting Attempts Sheet  
2009 Tax Forum Focus Groups  
Electronic Payment Options for Your Small Business Clients**

**Session Location** (check one):

Las Vegas

New York

Atlanta

Screeener's Name: \_\_\_\_\_

Unsuccessful Attempts		
Successful Attempts		
	Number to Recruit	Tally
<b>Total</b>	<b>No More Than 12</b>	
<b>Characteristics</b>		
Male	At least 7	
Female	At least 5	
More than 50% of clients are small employers with an annual federal tax liability of \$20,000 or less	At least 8	
Totals		

**Recruiters:** Please record below the total number of attempts to recruit practitioners. At the completion of the project, we must report to OMB the number of requests or attempts to recruit practitioners for the focus group. After recruiting is completed, give the tally to the moderator of your focus group.

**Total number of unsuccessful attempts to recruit practitioners:** \_\_\_\_\_

**Total number of successful attempts to recruit practitioners:** \_\_\_\_\_

Attachment E: Participant List

**2009 Tax Forum Focus Groups  
Electronic Payment Options for Your Small Business Clients  
Participant List**

**Session Location (check one):**

Las Vegas

New York

Atlanta

Participant's First Name	Attended the Session (for moderator's use)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	

Attachment F: Reminder Card

**2009 Tax Forum Focus Groups  
Electronic Payment Options for Your Small Business Clients  
Focus Group Session Reminder**



IRS Electronic Payments

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**Focus Group Session Reminder**

**Date:** \_\_\_\_\_

**Time:** \_\_\_\_\_

**Location:** \_\_\_\_\_