

e-file Marketing Campaign Moderator's Guide(s)

OMB # 1545-1349

GUIDE FOR 8 TAXPAYER GROUPS ACROSS 4 CITIES (CITIES TBD)

Introduction

Welcome, and thank you for coming in today. My name is _____, of Russell Research in New York. The Internal Revenue Service has asked us to speak with you and get your reaction to some possible communications materials for the 2010 tax filing season marketing and outreach campaigns. I will be leading today's discussion, but before we get started, I want to let you know that our discussion will be videotaped to make sure that we collect all pertinent information. In addition, my colleagues, including representatives from the IRS, will be observing our session from the room next door and will be interested in our discussion and the group's reaction to the e-file communications materials.

Warm-Up & Intro Discussions

(BRIEF SECTION FOR WARM-UP:) Before we get to the communications materials, let's take a moment to discuss a couple of related topics.

MEDIA USAGE WARM-UP

(TO ESTABLISH HOW GROUPS CONSUME CAMPAIGN-SPECIFIC MEDIA...) First, let's talk a bit about the types of media you use. By "media", I'm talking about everything from TV to radio to magazines to the Internet.

1. First, what are your favorite forms of media?
2. How many of you go online or to the Internet? (COUNT) How often do you use the Internet? What do you use it for – to explore topics, find information, e-mail, participate in blogs or chat rooms, social networking such as Facebook, Twitter, etc., to watch videos, or what? Please help me list out all of your uses of the Internet.
3. When you're on the Internet at specific websites, do you ever notice the online ads there? Do you ever click on any of these ads? In general, do online ads help you in any way to get specific types of information?
4. How many of you ever use mobile media such as cell phones, iPods, or PDAs? Do you ever see any ads on any of these devices/media? On which specific devices? How do you feel about ads on these devices?

E-FILE WARM-UP

(TO SEE E-FILE AWARENESS AND HOW GROUPS FEEL ABOUT E-FILE BEFORE EXPOSURE TO STIMULI...)

Next, let's talk about e-file. Here's a description of the IRS's e-file program so we're all clear about what we're discussing. (DISTRIBUTE E-FILE DESCRIPTION SHOWN IN "APPENDIX" AND ASK:)

5. Had you heard of e-file before today?

6. How many of you have ever used e-file to file your own Federal Income Tax Return?

READ: Next, we'll be talking about how you typically file your Federal Income Tax Return.

Preparation & Filing Of Federal Income Tax Returns

For The Groups Consisting Of V-Coding Taxpayers (SPECIFIC CITIES TBD)

7. (INTRO FOR 1 CITY [TBD] WITH **PAID V-CODERS IDENTIFIED FROM LIST**) I believe that everyone in this group has your Federal income tax return prepared for you by a Paid Tax Professional and that your return is prepared on a computer, but then printed out and submitted to the IRS through regular mail. Do you talk to your Preparer at all about how your return is submitted and whether it might be submitted electronically, using e-file? If you talk to your Preparer about this, how does that conversation generally go? And which of you ultimately decide how your return is submitted – you, your Preparer, or both of you together?

8. (INTRO FOR 3 CITIES [TBD] WITH **SELF V-CODERS IDENTIFIED FROM LIST**) I believe that everyone in this group prepares your Federal income tax return yourselves on a computer using tax preparation software or an online site, but then you print it out and submit it to the IRS through regular mail. Can you tell me a bit about why you prepare your return on a computer using software, but then choose to print it out and mail in a copy to the IRS? Does your software have an option for submitting the return to the IRS electronically?

(NOTE: THIS IS N-O-T A “BARRIERS TO E-FILE” DISCUSSION – THAT WILL COME TOWARD THE END OF THE DISCUSSION.)

NOW, DIFFERENT WORDING OF #s 7 AND 8...

For The Groups Consisting Of Paper Filing Taxpayers (SPECIFIC CITIES TBD)

7. (INTRO FOR 1 CITY [TBD] WITH **PAID PAPER FILERS IDENTIFIED FROM LIST**) I believe that everyone in this group has your Federal income tax return prepared for you by a Paid Tax Professional and that your return is prepared on paper and submitted to the IRS through regular mail. Do you talk to your Preparer at all about how your return is prepared or submitted and whether it might be prepared on a computer and submitted electronically, using e-file? If you talk to your Preparer about this, how does that conversation generally go? And which of you ultimately decide how your return is submitted – you, your Preparer, or both of you together?

8. (INTRO FOR 3 CITIES [TBD] WITH **SELF PAPER FILERS IDENTIFIED FROM LIST**) I believe that everyone in this group prepares your Federal income tax return yourselves and that you prepare your return on paper and then submit it to the IRS through regular mail. Can you tell me a bit about why you choose to prepare and submit your return on paper? What advantages does paper filing have over the electronic methods of filing that are now available?

(AGAIN: THIS IS N-O-T A “BARRIERS TO E-FILE” DISCUSSION – THAT WILL COME TOWARD THE END OF THE DISCUSSION.)

Exposure & Reaction To Communications Messages (Messages TBD)

READ: The IRS is preparing a new marketing campaign to persuade Taxpayers to switch to e-file or to electronic preparation and filing of Federal Income Tax returns. First, I'm going to show you several possible messages from that campaign and ask for your reaction to them.

As we look at these messages, please keep in mind that EACH of them is talking specifically about e-file.

SHOW KEY MESSAGES IN ROTATED ORDER AND AFTER EACH ONE, ASK:

9. How does this particular message about e-file resonate with you?

AFTER COMPLETING #5 FOR EACH MESSAGE, SHOW ALL TOGETHER AND ASK:

10. Which of the messages about e-file do you prefer? (KEEP COUNT OF PREFERENCE FOR EACH MESSAGE AS EACH PARTICIPANT ANNOUNCES IT.)

FOR THE PREFERRED MESSAGE, PROBE WITH:

11. What are your main reasons for preferring this message for e-file?

12. What do you particularly like about this message as it relates to e-file?

THEN, AFTER SECURING REASONS FOR CHOICE & LIKES OF PREFERRED MESSAGE, CONTINUE WITH...

13. Do you find any of messages problematic in any way? If so, which one(s) and why?

Exposure & Reaction To Web Ads (Specific Web Ads TBD)

READ: Now let's pretend that you were looking for tax information on-line, and you saw this online advertisement. **(SHOW 1ST WEB AD AND ASK:)**

14. How much attention do you think you would pay to it? Would you read it?

15. Is there anything about it that you like or don't like?

16. Who thinks they might click on it? (ASK FOR SHOW OF HANDS AND THEN ASK:) Why? What would you expect to find there?

17. Who thinks they would not click on it? (ASK FOR SHOW OF HANDS AND THEN ASK:) Why not?

18. What if you saw this particular online advertisement on a social networking or online community site such as Facebook? How would you feel about seeing the ad there? Would you click on the ad if you saw it on a social networking/online community site? Why? Why not?

(REPEAT #S 14-18 FOR EACH OF THE OTHER TEST WEB ADS.)

Exposure & Reaction To Mobile Media Ads (Specific Mobile Ads TBD)

READ: Now let's say you were using a mobile device such as a cell phone, iPod, or PDA and you saw this mobile media advertisement. **(SHOW MOBILE MEDIA AD AND ASK:)**

19. How much attention do you think you would pay to it? Would you read it?
20. Is there anything about it that you like or don't like?
21. Who thinks they might open the ad on a mobile device? (ASK FOR SHOW OF HANDS AND THEN ASK:) Why? What would you expect to find there?
22. Who thinks they would not open the ad on a mobile device? (ASK FOR SHOW OF HANDS AND THEN ASK:) Why not?

(REPEAT #S 19-22 FOR EACH OF THE OTHER MOBILE MEDIA ADS.)

Exposure & Reaction To Other Communications Elements (TBD)

READ: Next, I'd like to show you some other possible elements of the new IRS marketing campaign and get your reaction to them. **(SHOW 1st OF OTHER ELEMENTS TBD AND ASK:)**

23. How much attention would you pay to it? Would you read it?
24. Is there anything about it that you like or don't like?

(REPEAT #S 22-23 FOR EACH OF THE OTHER CAMPAIGN ELEMENTS.)

Other Discussion Areas

BARRIERS TO E-FILE (ONLY FOR PAID/SELF V-CODER GROUPS IN CITIES TBD)

25. Next, as we established earlier, everyone in this group prepares their Federal tax return using a computer and tax return preparation software or an online site, but then prints out the return and mails it in to the IRS. Some are doing the return preparation and paper mailing themselves while others are having a Tax Professional prepare the return, after which they mail it themselves. What I'd like to know is WHY, after preparing your return electronically on a computer, you or your Tax Professional do not go ahead and submit it electronically using e-file? Let's talk about this. (GENERATE FULL DISCUSSION OF THIS.)

(PROBE FURTHER WITH:) Though some may have already mentioned it, for how many of you is it a matter of just not knowing enough about or being comfortable enough with e-file or electronic submission of your return?

(PROBE FURTHER WITH:) And for how many of you is it a matter of cost?

(PROBE FURTHER WITH:) Have I missed anything? Is there anything else that might be keeping any of you from submitting your return electronically to the IRS?

Other Discussion Areas (Cont'd.)

FREE FILE (FOR ALL GROUPS IN ALL CITIES, INCLUDING FF ELIGIBLE GROUPS)

26. We talked about "Free File" a bit earlier in the discussion. How many of you had heard about Free File before we talked about it here? (GET COUNT)
27. In 2010, Taxpayers with an adjusted gross income of \$57,000 or less who meet all criteria can file their Federal Income Tax Return for free by going to the IRS website, irs.gov, clicking on Free File. At the IRS Free File site, Taxpayers can choose either the Traditional Free File method (which involves choosing a participating software company to help prepare and submit the return) or the Fillable Forms Free File option (where you prepare and submit the return yourself without the help of a software company). How many were aware of Free File before today? (GET COUNT) How many of you have ever used Free File? (GET COUNT)
28. For those of you who knew about Free File before today, how did you know about it?
29. Were any of you ever told about Free File by a Tax Professional, a Preparer?
30. If you wanted to know more about Free File, how do you think you'd go about finding that information?

After Checking Back Room For Any Followup Inquiries, Close With:

That concludes our discussion. Do you have any questions or comments about anything we did today, or the questions we asked?

Well, thank you for coming in today. Your participation is very much appreciated.

We are required by law to report to you the OMB control number for this public information request. That number 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 this IRS office (READ AND IF NEEDED, HAND RESPONDENT AN ADDRESS CARD):

Internal Revenue Service
 Tax Products Coordinating Committee
 SE:W:CAR:MP:T:T:SP
 1111 Constitution Ave. NW IR-6526, Washington, DC 20224

APPENDIX

DESCRIPTION OF E-FILE FOR WARM-UP SECTION

More than 90 million Taxpayers now file their Federal Income Tax Returns using e-file – a fast, easy, paper-less alternative to paper returns. Taxpayers or their Tax Professionals e-file returns online or using tax preparation software, and can prepare and file returns 24 hours a day/7 days a week. e-file provides the benefits of faster refunds, greater accuracy, secure and anonymous return processing, and quick confirmation of IRS receipt. In addition, e-file includes an option for qualified Taxpayers to file free, by going to Free File on [irs.gov](https://www.irs.gov).