

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

OMB # XXXX-XXXX

GUIDE FOR THE 2 TAX PROFESSIONAL GROUPS IN NY & LA

Introduction

Welcome, and thank you for coming in today. My name is _____, of Russell Research. The Internal Revenue Service has asked us to speak with you and get your reaction to some possible communications materials for the 2009 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 Discussion

(THIS OPENING SECTION SERVES TO BOTH WARM UP THE GROUPS FOR THE FILING-RELATED DISCUSSIONS AHEAD AND TO ESTABLISH HOW THESE GROUPS FEEL ABOUT E-FILE BEFORE EXPOSURE TO E-FILE AND IRS STIMULI.)

Before we get to the communications materials, let's take a moment to discuss tax filing. First, since we're talking 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 & READ ALOUD:)

More than 80 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 confidential 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.

(TO ESTABLISH LEVELS OF FAMILIARITY WITH AND USAGE OF E-FILE AMONG V-CODING TAX PROS...)

1. How familiar would you say you are with the IRS's e-file program? Are you Completely Familiar, Mostly Familiar, Somewhat Familiar, or Not Very Familiar? (GET COUNTS)
2. How many of you use e-file to not only prepare but actually transmit your clients' Federal Income Tax Returns? (GET COUNTS)
3. How many of you are Authorized e-file Return Preparers? (GET COUNTS)
4. Can you estimate for me about what percentage of your client returns are e-filed, that is, both prepared AND transmitted electronically to the IRS? (GET COUNTS)

Preparation & V-Coding Of Federal Income Tax Returns

5. Another method of preparation and filing is to prepare a client's return on computer using return preparation software, and then printing out the return and mailing it in or having the client mail it in. I believe everyone here does that to some extent. But, about what percentage of your client returns are prepared and submitted to the IRS that way – i.e., prepared electronically but then submitted by paper and mail?

(FOLLOWUP #1) Why does one use this method? Is it because of your own preference, or because of the preferences of your clients?

(FOLLOWUP #2) (IF OWN PREFERENCE:) Why do you prefer it? (IF CLIENT PREFERENCE:) Why do you think clients prefer it?

Tax Returns & The Environment

(AMONG TAX PROFESSIONALS, AS WITH TAXPAYERS, WE WANT TO SEE IF THERE'S ANY RELATIONSHIP BETWEEN BEING GREEN-CONSCIOUS AND V-CODING. WE NEED TO MEASURE THIS BEFORE INTRODUCING TEST STIMULI AND POSSIBLY BIASING THE MEASURE WITH STIMULI.)

Next, let's talk about the role of the environment in your decision on which method you'll use to prepare a return.

6. By a show of hands, how many of you can say you CLOSELY follow environment news and issues? (GET COUNT)
7. And how many are willing to change the way you do things in order to improve the environment? (GET COUNT)
8. Do you think about the environment when you're deciding how to prepare and submit a client's taxes? (GET COUNT AND THEN PROBE WITH:) What are your thoughts about this? (ENCOURAGE DISCUSSION OF THIS.)
9. How would you feel about IRS communication and messages about e-file that talked about the positive impact of e-file on the environment through reduced usage of paper? Would this type of IRS message about e-file have any meaning to you? Would it make you more likely to use e-file or would it have no effect on your interest in e-file? (COUNT)
10. And how do you think such messages would affect your clients?

Exposure & Reaction To “Green” Direct Mail Post Cards

NOTE: IT HAS NOT YET BEEN DECIDED WHETHER TO INCLUDE THIS SECTION OF THE GUIDE.

IF IT IS NOT INCLUDED, THE ENTIRE PAGE WILL BE DELETED.

IF IT IS INCLUDED, THEN FOLLOWING IS A ROUGH OUTLINE OF HOW THE SECTION WOULD BE HANDLED:

Next, I'd like you to take a look at some possible mailing pieces, or post cards, that the IRS might use to communicate to Taxpayers the availability of e-file. After I show you each one, I'll have some questions for you.

ROTATING ORDER OF EXPOSURE FROM GROUP TO GROUP, SHOW **POST CARD #1** AND PASS AROUND COPIES OF IT SO EACH PERSON CAN SEE IT FOR THEMSELVES. AFTER AMPLE TIME FOR REVIEW, ASK:

- A. What do you, as a Tax Professional, like about it?
- B. What if anything do you, as a Tax Professional, dislike about it?
- C. How likely would a post card like this be to make your clients consider using e-file?

IF THIS SECTION INCLUDED IN GROUPS, REPEAT Qs A-B-C FOR EACH OF **THE OTHER POST CARDS**.

Exposure & Reaction To 4 “Green” Communications Messages

Next, I’m going to show you 4 different possible environmental messages which might be used by IRS in its communications about e-file – for example, these might be used in mailings or other communications to Taxpayers. **As we look at these messages, please keep in mind that EACH of them is talking specifically about e-file.**

ONE AT A TIME, HAND OUT EACH OF THE 4 “GREEN” MESSAGES SHOWN BELOW. ASK PARTICIPANTS TO PLACE THEM ON THE TABLE IN FRONT OF THEM IN LEFT-TO-RIGHT ORDER AS INTRODUCED IN THIS GROUP.

- Save paper – and trees – that’s good for the environment.*
- Save paper – enough to wrap around the Earth 28 times if everyone filed electronically.*
- Cuts paper use by 50%.*
- We’re about to offer you a few green reasons to use e-file.*

11. Which of the 4 environmental messages about e-file do you personally prefer? (KEEP COUNT OF PREFERENCE FOR EACH MESSAGE AS EACH PARTICIPANT ANNOUNCES IT.)
12. And which of the 4 environmental messages about e-file do you think might be most effective among Taxpayers such as your clients? (KEEP COUNT FOR EACH MESSAGE AS EACH PARTICIPANT ANNOUNCES IT.)

THEN, GOING THROUGH THE 4 MESSAGES ONE BY ONE, ASK: For those of you who personally preferred...

- Save paper – and trees – that’s good for the environment.*
- Save paper – enough to wrap around the Earth 28 times if everyone filed electronically.*
- Cuts paper use by 50%.*
- We’re about to offer you a few green reasons to use e-file.*

13. What are your primary reasons for personally preferring this message for e-file?
14. What do you particularly like about this message as it relates to e-file?

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

15. Are there any of the 4 messages that you find problematic? If so, which one(s) and why?
16. How do you feel overall about the idea of IRS using communications messages which link e-file to helping the environment? How many of you like the idea? How many of you dislike the idea? And how many of you don’t care one way or the other? (GET COUNTS)
17. Finally for this part of the discussion, I’d like a show of hands from those of you who feel that if you knew more about how e-file can help the environment, it would encourage you to personally e-file more of your clients’ Federal Income Tax Returns. (GET COUNT)

Exposure & Reaction To 3 Alternative e-IRS Logos

As you know, a logo is a visual symbol of a product or a service or an organization. I want to show you 3 possible logos for IRS. And here, we're talking about the IRS, overall, and not just e-file. Let me show you each logo, and then I'll have some questions.

ROTATING ORDER OF EXPOSURE FROM GROUP TO GROUP. SHOW **LOGO #1** AND PASS AROUND COPIES OF IT SO EACH PERSON CAN SEE IT FOR THEMSELVES. AFTER AMPLE TIME FOR REVIEW, ASK:

18. In general, what do you think about this logo? And how do you feel about it? Do you like it, dislike it, or what? (GET COUNT OF LIKES/DISLIKES/OTHER.)

19. What, if anything, does this logo say to you OVERALL about the IRS?

PROBE WITH: And what does this logo say about the IRS when it comes to...

- Ease of use
- Security
- Accuracy
- Quick or Fast
- Better customer service
- Transparency

20. Does the logo suggest anything to you about what it would be like to communicate with the IRS on an electronic basis? If so, what?

21. Overall, how would you feel if this logo were the symbol of communicating with the IRS electronically? Would it be a positive symbol to you, a negative symbol, or neither? (GET COUNT) And how would it affect your clients?

Qs 22-29..

AFTER COMPLETING THE EXPOSURE AND EXPLORATION ABOUT LOGO #1, REPEAT THE ENTIRE PROCESS FOR LOGOS #2 AND #3 – INCLUDING ALL PROBES. WHEN FINISHED WITH ALL 3 LOGOS, ASK THIS QUESTION TO CLOSE THE SECTION:

30. And, overall, how do you feel about the value of being able to communicate with the IRS electronically? Would that make your work easier, or more difficult? What about communicating with IRS via e-mail – how would you feel about that?

Other Discussion Areas

MEDIA USAGE

31. Now that we've finished with all of the communication materials we have for you, I'd like to turn to a different topic – the types of media you use or consume. By "media", I'm talking about everything from TV to radio to magazines to the Internet. First, what are your personal favorite forms of media?
32. How many of you go online or to the Internet? (COUNT) And how often do you use the Internet? What do you use it for – to explore topics, find personal or business information, e-mail, participate in blogs or chat rooms, watch videos, or what? Please help me list out all of your uses of the Internet. And, can you name some of your favorite specific web sites?
33. Where do you go most often for tax information? Other than irs.gov, what is the site you go to most often for tax information? Do you ever visit webCPA?
34. 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?

BARRIERS TO E-FILE

35. Finally, before we go, we need to talk about one more topic. As we established earlier, everyone in this group, to some extent, prepares client Federal tax returns using some sort of tax return preparation software, but then prints out the return and either mails it in to the IRS or has the client mail it to the IRS.

What I'd like to know is WHY, after preparing a client return electronically on a computer, you or your client do not go ahead and submit it electronically using e-file? Let's talk about this in detail. (GENERATE FULL DISCUSSION OF THIS.)

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

(PROBE FURTHER WITH:) And for how many of you is it a matter of cost related to being set up to transmit returns electronically? How important is the cost of e-filing to your clients?

(PROBE FURTHER WITH:) What about the role of your clients? How much does this play into your decision to prepare a return electronically but then not submit it electronically?

(PROBE FURTHER WITH:) Do your clients ever ask for electronic transmission, or e-file? If so, roughly what proportion of them ask for this?

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

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 **XXXX-XXXX**.

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
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