

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

OMB # XXXX-XXXX

## GUIDE FOR 4 TAXPAYER GROUPS IN NY, DALLAS & 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 FILING 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 going to start out 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 SEE IF AWARENESS IS AN ISSUE FOR V-CODERS.)

1. Had you heard of e-file before today?
2. How many of you have ever used e-file to file your own Federal Income Tax Return?

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

## Preparation & Filing Of Federal Income Tax Returns

### For The 3 Groups Of V-Coding Taxpayers (NY-DALLAS-LA)

3. (WHO PREPARES?) First, by a show of hands, please tell me how many of you typically: (A) prepare your Federal income tax return yourselves versus (B) how many of you have your Federal income tax return prepared for you by a Paid Tax Professional?
4. (WHY THAT METHOD?) Next, I believe everyone in this group prepares their Federal tax return using some sort of tax return preparation software, but then prints out the return and mails it in to the IRS. 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? (NOTE: THIS IS N-O-T “BARRIERS TO E-FILE” – THAT WILL BE EXPLORED MORE DEEPLY AMONG V-CODERS TOWARD THE END OF THE DISCUSSION.)
5. (NOTE: SINCE “PREPARER” PLAYS A ROLE IN CASES, PROBE:) Let me get a count of how many of you (A) make the decision to prepare your return this way versus (B) how many of you do this because it's what your Tax Professional decides to do or thinks is best?

### # 3-4-5 Above Re-Cast For The 1 Group Of NON-V-Coding Taxpayers (DALLAS)

3. (WHO PREPARES?) First, by a show of hands, please tell me how many of you (A) prepare your Federal income tax return yourselves versus (B) how many of you have your Federal income tax return prepared for you by a Paid Tax Professional?
4. (WHAT METHOD?) Next, how is your Federal income tax return prepared and submitted to the IRS? Let me get a count of how many of you (A) have your return prepared on a computer and then submitted electronically using e-file vs. (B) how many of you have your return prepared on paper and then mailed in to the IRS?
- 5a. (WHY THAT METHOD?) For those of you who prepare AND submit your return electronically using e-file, let's talk about why you choose to prepare and submit your return that way. (AND SINCE “PREPARER” WILL PLAY A ROLE IN CASES, PROBE WITH:) Let me get a count of how many of you (A) decide this yourself versus (B) how many have a Tax Professional who decides this?
- 5b. (WHY THAT METHOD?) Next, for those of you who prepare your return on paper and submit it to the IRS by mail, please tell me about why you choose that method. (AND SINCE “PREPARER” WILL PLAY A ROLE IN CASES, PROBE WITH:) Let me get a count of how many of you (A) decide this yourself versus (B) how many have a Tax Professional who decides this?

## Tax Returns & The Environment

### Among ALL Groups Of Taxpayers (in all 3 cities)

(NEXT, WE WANT TO SEE IF THERE'S ANY RELATIONSHIP BETWEEN BEING GREEN-CONSCIOUS AND EITHER V-CODING AMONG THE V-CODER TAXPAYERS OR NOT V-CODING AMONG THE NON-V-CODERS. 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 tax filing decisions.

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. And how many of you can say you think about the environment when you're deciding how to file taxes? (GET COUNT) 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 use 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? (GET COUNT)

### 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 SECTION 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 like about it?
- B. What if anything do you dislike about it?
- C. How likely would a post card like this be to make you 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.*

10. Which of the 4 environmental messages about e-file do you prefer? (KEEP COUNT OF PREFERENCE FOR EACH MESSAGE AS EACH PARTICIPANT ANNOUNCES IT.)

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

11. What are your primary 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 EACH MESSAGE, CONTINUE WITH...

13. Are there any of the 4 messages that you find problematic? If so, which one(s) and why?

14. 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)

15. Finally for this part of the discussion, I’d like a show of hands from those of you who feel that if you knew e-file would help the environment, it would encourage you to e-file your Federal Income Tax Return. (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:

16. 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.)

17. 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

18. 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?

19. 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)

Qs 20-27..

**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:**

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

## Other Discussion Areas

### **MEDIA USAGE (FOR ALL GROUPS IN ALL CITIES)**

29. 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 favorite forms of media?
30. 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 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?
31. 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 (ONLY FOR THE V-CODER GROUPS IN NY—DALLAS—LA)**

32. Next, as we established earlier, everyone in this group prepares their Federal tax return either online or using some sort of tax return preparation software, 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 in detail. (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:) What about the role of your Tax Professional? How much does your Tax Professional influence your decision to prepare electronically but mail in your return instead of filing electronically?

(PROBE FURTHER WITH:) Another possibility is that some are using a Tax Professional and that person is preparing electronically but then handing you a print out of the return, which you then mail to the IRS – without you being really aware of how it was prepared. How many does that situation apply to?

(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)**

33. We talked about "Free File" a bit early in the discussion. How many of you had heard about Free File before we talked about it here? (GET COUNT)
34. Currently, Taxpayers with adjusted gross income of \$54,000 or less who met all criteria, can file their Federal Income Tax Return for free by going to the IRS website, irs.gov, clicking on Free File and then selecting a Free File provider there to file your return with. How many of you have ever used Free File? (GET COUNT)
35. For those of you who knew about Free File before today, how did you know about it?
36. Were any of you ever told about Free File by a Tax Professional, a Preparer?
37. 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 **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  
1111 Constitution Ave. NW IR-6526, Washington, DC 20224

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