



**2009 1120/1120S e-file Customer Satisfaction
Survey**

**OMB # 1545-1432
RMR #8-07-237
March, 2009 Wave
PAGE 1 (C1)**

RESPONDENT INFO										
CITY	Mandated Users - Augmented (n=250) w/est'd. 100 Total Augments, Either 1120/1120S) 3									
RESPONDENT ID#	Form 1120S e-file Users (n=250).....2 (1-5)									
PHONE #	TOTAL 1120/1120S e-file NON-USERS (n=500)									
CIRCLE CELL	Form 1120 e-file NON-Users (n=250).....4									
REGION	Area 1.....1	Area 22	Area 3.....3	Area 4.....4	Area 5.....5	...10				
TOTAL 1120/1120S e-file USERS (n=1,000)										
RECORD DATE, TIME & DISPOSITION FOR EACH ATTEMPT ON THIS PERSON	Form 1120 e-file Users (n=500).....1 ...09									
			Disc	NA	Unavail	Ref	NO	Comp		
1	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...11
2	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...12
3	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...13
4	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...14
5	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...15
6	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...16
7	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...17
8	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...18
9	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...19
10	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...20
INTERVIEWER(21-22)									

INTRO, SCREENING & CORRECT RESPONDENT

INTRODUCE YOURSELF TO THIS ORGANIZATION WITH:

Hello, my name is _____ of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to contact senior executives for their opinions about filing of Federal business taxes and tax forms. May I speak with the senior-most person responsible for deciding how this organization's Federal tax forms are filed? This survey is voluntary and will take about 15 minutes to complete. (AFTER REACHING THIS PERSON, CONTINUE WITH...)

INTERVIEWER: IF RESPONDENT IS FROM AN 1120 LIST OR MARKED AS 1120, READ "1120" WORDING. IF FROM A LIST OR MARKED AS 1120S, THEN READ "1120S" WORDING.

A. The IRS has asked us to get your organization's opinions about Federal Tax Form (1120, the U.S. Corporation Income Tax Return) (1120S, the U.S. Income Tax Return for an S Corporation). First, who decides how your organization's (Form 1120)(Form 1120S) is filed? Is it... (READ CHOICES & CIRCLE ONLY ONE RESPONSE.)

- You and/or other executives or personnel within the organization.....1 ...23
- You and/or other executives in consultation with an outside tax professional, accountant, or CPA...2
- Or, does your organization leave this decision entirely to an outside tax professional, accountant, or CPA? 3

**B. And who actually prepares your organization's Federal Form (1120) (1120S)?
Is it...** (READ CHOICES & CIRCLE ONLY ONE RESPONSE.)

- You personally (ASK Q's C-D-E-F-G AND THEN SKIP TO Q"J")..... 1 ...24
- Other executives/personnel within organization (ASK C-D-E-F, THEN SKIP TO Q.H FOR REFERRAL TO PREPARER) 2
- Or, is it prepared by an outside tax professional, accountant, or CPA?
(ASK Q's. C-D-E-F & THEN SKIP TO Q. I TO GET REFERRAL TO ACTUAL PREPARER).....3

FOLLOWING Q's ARE ASKED OF SAME SENIOR-MOST PERSON YOU WERE TALKING TO IN Q's. A & B. IF GETTING REFERRAL, SECURE COMPANY-RELATED INFO IN Q's C-F FROM THAT SENIOR PERSON B-E-F-O-R-E ASKING FOR A REFERRAL.

C. Before we go further, let me get some basic background information on your organization. First, in total, how many people are employed by your organization at all of its locations? (ENTER NUMBER OF EMPLOYEES BELOW.)

- 1-4..... 1 100-249..... 5 ...25
- 5-9..... 2 250-499..... 6
- 10-19..... 3 500 or More..... 7
- 20-99..... 4 Refused..... y

(skip 26-27)

D. What is the primary type of industry in which your organization operates?
(RECORD BELOW.)

(USE CENSUS NAICS CODES FOR CLASSIFICATION) _____ 28
_____ 29
_____ 30

E. Which of the following best describes your organization's total revenues for 2008? (READ & CIRCLE ONE.)

- Less than \$100,000..... 1 \$10 million to \$24,999,999..... 1 ...31-32
- \$100,000 to \$249,999..... 2 \$25 million to \$49,999,999..... 2
- \$250,000 to \$499,999..... 3 \$50 million to \$99,999,999..... 3
- \$500,000 to \$999,999..... 4 \$100 million to \$499,999,999..... 4
- \$1 million to \$2,499,999..... 5 \$500 million to \$999,999,999..... 5
- \$2.5 million to \$4,999,999..... 6 \$1 Billion Or More..... 6
- \$5 million to \$9,999,999..... 7 Refused..... 7

F. And what is your title? (RECORD ANSWER VERBATIM.)

_____ 33-34

IF CURRENT RESPONDENT IS ALSO THE ACTUAL PREPARER OF FORM 1120/1120S (IN Q. "B"), READ "G" NEXT.

G. You mentioned that you personally prepare your organization's Form (1120) (1120S). I'd like to get your opinions on the preparation and filing of this form. This survey is voluntary and should take only about 15 minutes. Would you be willing to participate in the survey? (IF "YES", CONTINUE WITH Q "J". IF "NO", TERM, TALLY & SEE SUPERVISOR.)

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

...35

IF THE PREPARER IS SOMEONE ELSE IN THE ORGANIZATION (IN Q. "B"), SECURE REFERRAL AS FOLLOWS...

H. You mentioned earlier that someone else in your organization actually prepares Federal Tax Form (1120, the U.S. Corporation Income Tax Return) (1120S, the U.S. Income Tax Return for an S Corporation). The IRS would like to know what the actual experience of preparing and filing Form (1120) (1120S) is like. Would you kindly refer me to the person in this organization who prepares the return so that I can speak with them about that experience? (GET REFERRAL, CALL THAT PERSON AND CONSIDER THEM TO BE YOUR FINAL RESPONDENT FOR THIS ORGANIZATION, INTRODUCE YOURSELF AND CONTINUE WITH...) **Hello, I'm** (INTERVIEWER NAME) **of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to conduct a survey about the preparation and filing of Federal Tax Form (1120, the U.S. Corporation Income Tax Return) (1120S, the U.S. Income Tax Return for an S Corporation). Mr./Ms.** (NAME OF FIRST RESPONDENT) **told me that you're the person who actually prepares your corporation's return. Would you be willing to take 15 minutes to participate in this voluntary survey?** (IF "YES", GO TO Q. "J" & CONTINUE. IF "NO", TERM, TALLY & SEE SUPERVISOR.)

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

IF THE PREPARER IS AN OUTSIDE TAX PRO, ACCOUNTANT, OR CPA (Q. "B"), SECURE REFERRAL AS FOLLOWS...

I. You mentioned earlier that an outside tax professional, accountant, or CPA actually prepares your organization's Federal Tax Form (1120, the U.S. Corporation Income Tax Return) (1120S, the U.S. Income Tax Return for an S Corporation). The IRS would like to know what the actual experience of preparing and filing this form is like. Would you kindly refer me to that outside person who prepares the form so that I can speak with them about that experience? (GET REFERRAL. THEN CALL THAT PERSON AND CONSIDER THEM TO BE YOUR FINAL RESPONDENT FOR THIS ORGANIZATION, INTRODUCE YOURSELF AND CONTINUE WITH...) **Hello, I'm** (INTERVIEWER NAME) **of Russell Research in New York, an independent national survey research firm. The Internal Revenue Service has asked us to conduct a survey about the preparation and filing of Federal Tax Form (1120, the U.S. Corporation Income Tax Return) (1120S, the U.S. Income Tax Return for an S Corporation). Mr./Ms.** (NAME OF FIRST RESPONDENT) **of** (NAME OF REFERRING ORGANIZATION) **told me that you're the person who actually prepares this form for that organization. Would you be willing to take 15 minutes to participate in this voluntary survey?** (IF "YES", GO TO Q. "J" & CONTINUE. IF "NO", THANK, TERM, TALLY & SEE SUPERVISOR.)

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

...37

INTERVIEWER: THE LISTS ALONG WITH Q "J" BELOW WILL DETERMINE WHICH SECTIONS OF SURVEY ARE ASKED OF RESPONDENTS.
IF COMPANY IN QUESTION CAME FROM "1120 e-file USERS" LIST or "1120S e-file USERS LIST, THEN RESPONDENT MUST BE ASKED THE APPROPRIATE "USER" SECTION - "NON-MANDATED USERS" OR "MANDATED USERS" (DEPENDING ON RESPONSE TO Q "J").
IF COMPANY IN QUESTION CAME FROM A "1120 NON-USERS" or "1120S NON-USERS" LISTS, RESPONDENT MUST BE ASKED Q "J" FOR INFORMATIONAL PURPOSES - BUT THEN CONTINUED INTO THE "NON-USER" SECTION.
NOTE THAT THE LAST SECTION OF THE SURVEY IS ASKED OF BOTH "USERS" AND "NON-USERS".

NOTE: FOR REMAINDER OF INTERVIEW, THE TERM "ORGANIZATION NAME" AND "YOUR CLIENT" REFERS TO THE NAME OF THE TAXPAYER COMPANY ON THE LIST - THE COMPANY YOU CALLED INITIALLY. IF YOU ARE SPEAKING WITH AN OUTSIDE PREPARER, YOU MUST BE CAREFUL NOT TO CONFUSE THE NAME OF THE OUTSIDE FIRM WITH THE NAME OF THE COMPANY YOU CALLED INITIALLY.

J. As you may know, IRS regulations require certain corporations to electronically file their Forms 1120 or 1120S - if they file 250 returns per year (including employment returns and employee information returns) and have total assets of \$10 million or more. Is your company (IF OUTSIDE PREPARER: Is your client's company) one that falls under the legislative requirement to e-file (Form 1120) (Form 1120S)? (CIRCLE RESPONSE & FOLLOW INSTRUCTIONS.)

- IF **Yes...AND...**
 - (IF COMPANY IS FROM EITHER "USER" LIST, CONTINUE WITH THE "MANDATED USER" SECTION).....1 ...38
 - (IF COMPANY IS FROM EITHER "NON-USER" LIST, CONTINUE WITH "NON-USER" SECTION).....2
 - (IF COMPANY IS FROM "AUGMENT" LIST, CONTINUE WITH THE "MANDATED USER" SECTION).....3
- IF **No...AND...**
 - (IF COMPANY IS FROM EITHER "USER" LIST, CONTINUE WITH THE "NON-MANDATED USER" SECTION). .4
 - (IF COMPANY IS FROM EITHER "NON-USER" LIST, CONTINUE WITH THE "NON-USER" SECTION).....5
 - (IF COMPANY IS FROM "AUGMENT" LIST, **THANK AND TERM INTERVIEW** - WE'RE NOT AUGMENTING THEM) 6
- (IF "DON'T KNOW", YOU ARE NOT SPEAKING TO THE CORRECT PERSON. ASK FOR REFERRAL.).....X



IMPORTANT NOTE: THE LIST USED IN AUGMENTING MANDATED USERS (WE'RE NOT AUGMENTING MANDATED NON-USERS, SINCE THEY ARE LIKELY TO BE FEW IN NUMBER) WILL CONTAIN ONLY FIRMS THAT MAY BE MANDATED, BUT WE WON'T KNOW IF THEY ACTUALLY ARE MANDATED. Q "J" WILL DETERMINE IF THEY ARE, BUT WE WILL STILL NOT KNOW IF THEY ARE "MANDATED USERS" OR "MANDATED NON-USERS" - UNLESS THE IRS LIST FOR THE AUGMENT CAN BE CROSS-MATCHED AGAINST THE USER AND NON-USER LISTS, AND THEN FILTERED TO INCLUDE O-N-L-Y POTENTIALLY MANDATED "USERS" OF 1120/1120s e-file. IF THIS CANNOT BE DONE, THEN WE WILL HAVE TO ADD THE FOLLOWING

J-1. You say your company (IF OUTSIDE PREPARER: your client's company) is one that falls under the legislative requirement to e-file (Form 1120) (Form 1120S). Did the company electronically file its (Form 1120) (Form 1120S) for the tax year ending on or after December 31, 2007 - in other words, the Form you filed during 2008? (CIRCLE RESPONSE & FOLLOW INSTRUCTIONS.)

- Yes (CONTINUE WITH THE "MANDATED USER" SECTION AND **COUNT TOWARD YOUR AUGMENT TOTAL**) 1
- ...39
- No (THANK RESPONDENT FOR THEIR TIME, **TERMINATE INTERVIEW AND TALLY CAREFULLY**).....2

READ: From our previous questions and records, we see your company (your client's company) is classified as one that is subject to the electronic filing requirement and that the company did indeed e-file or electronically file its Form (1120) (1120S) for the tax year ending on or after December 31, 2007. The IRS is trying to improve the process of electronically filing a number of its business tax filing products and services and your input on electronic filing of Form (1120) (1120S) will help them focus their efforts on these Federal business tax forms. Let me ask you a few questions about e-filing Form (1120) (1120S) for (INSERT ORGANIZATION NAME). And for the purposes of this survey, we'd like you to think only of the (1120) (1120S) that your (your client's) company e-filed for the tax year ending on or after December 31, 2007 - again, that's the Form you filed during 2008.

M-1. Which form did the company file for that tax year? Was it 1120 or 1120S? (CIRCLE ANSWER.)

THIS QUESTION NOT ASKED OF MANDATED USERS. WE WILL KNOW WHICH FORM THEY USED FROM THE LIST TYPE. ASKING THE QUESTION MAY CONFUSE

- 1120..... 1 ...00
- 1120S..... 2

(IF "DON'T KNOW", ASK:) **Is the company an S Corporation or not?** IF "YES, AN S CORPORATION", CIRCLE "1120S" ABOVE. IF NO, NOT AN S CORPORATION, CIRCLE "1120" ABOVE.)

M-2. Was this the first time that the company had e-filed, or electronically filed, its (1120) (1120S)? (CIRCLE ANSWER.)

- Yes..... 1 ...00
- No..... 2
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused..... y

M-3. How did you transmit the return to the IRS? Did you...(READ CHOICES & CIRCLE ANSWER.)

- Transmit The Return Directly To The IRS..... 1 ...00
- Use A Third-Party Online Provider To Transmit The Return..... 2
- Use A Third-Party Transmitter Such As A Software Vendor..... 3
- Or Use A Third-Party ERO/Electronic Return Originator To Transmit The Return..... 4
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused..... y

IF "TRANSMIT(TED) THE RETURN DIRECTLY TO THE IRS" IN M-3, ASK:

M-4. Where did you get information concerning how to transmit directly to the IRS? Did you get this information from...(READ CHOICES & CIRCLE ANSWER.)

- The IRS's Website, irs.gov..... 1 ...00
- Vendor Webcasts Or Webinars..... 2
- IRS Publications..... 3
- Or From Some Other Source (SPECIFY)..... 4
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused..... y

ASK ALL:

M-5. Overall, how satisfied are you with e-file as a method of filing your (your client's) corporate return? Would you say you are... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Satisfied..... 4 ...00
- Somewhat Satisfied..... 3
- Somewhat Dissatisfied..... 2
- Or Very Dissatisfied..... 1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused..... y

M-6. What specifically makes you say that? (ENTER RESPONSES VERBATIM BELOW & PROBE UNTIL RESPONSE IS EXHAUSTED.)

(PROBE FURTHER WITH:) **Anything else?**
WHEN PROBING, ASK RESPONDENT TO BE AS SPECIFIC AS POSSIBLE. DO NOT STOP AT GENERAL ANSWERS.

M-7. In your opinion, can e-file be improved as a method of filing Form (1120) (1120S)? (CIRCLE ANSWER.)

- Yes (ASK M-8 NEXT)..... 1 ...00
 No (SKIP TO M-9 NEXT)..... 2
 (DON'T READ...) Don't Know/Refused (SKIP TO M-9 NEXT).....y

M-8. (IF "YES" TO M-7, ASK...) **In what specific ways can it be improved?** (ENTER VERBATIM & PROBE.)

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

ASK ALL:

M-9. Would you recommend e-filing as a method of filing Form (1120) (1120S)? (CIRCLE ANSWER.)

- Yes..... 1 ...00
 No..... 2
 (DON'T READ...) Don't Recall/Refused.....y

ASK ALL:

M-10. Please rate how satisfied you are with Form (1120) (1120S) e-file in terms of each of the following characteristics. For each characteristic, please tell me if you were "very satisfied", "somewhat satisfied", "somewhat dissatisfied", or "very dissatisfied". Let's start with...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CAN'T SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Very Satisfied	Some-what Satisfied	Some-what Dissatisfied	Very Dissatisfied	DK/ Can't Say		
<input type="checkbox"/> Compared to paper filing of Form (1120) (1120S).....	4	3	2	1	y	...00	
<input type="checkbox"/> Being a time-saver for you.....	4	3	2	1	y	...00	
<input type="checkbox"/> Being a more accurate way to file Form (1120) (1120S).....	4	3	2	1	y	...00	
<input type="checkbox"/> Being a private and secure way to file Form (1120) (1120S) .	4	3	2	1	y	...00	
<input type="checkbox"/> Being an inexpensive method of filing Form (1120) (1120S) .	4	3	2	1	y	...00	
<input type="checkbox"/> Being easy to use, with little hassle.....	4	3	2	1	y	...00	
<input type="checkbox"/> Being paperless.....	4	3	2	1	y	...00	
<input type="checkbox"/> Being easy to learn	4	3	2	1	y	...00	
<input type="checkbox"/> Reducing filing and transcription errors.....	4	3	2	1	y	...00	
<input type="checkbox"/> Allowing the necessary schedules and attachments.....	4	3	2	1	y	...00	
<input type="checkbox"/> Providing fast acknowledgment of receipt of Form (1120) (1120S)	4	4	3	2	1	y	...00
<input type="checkbox"/> Providing easy-to-use signature options - either scanning a signature into a PDF file or a PIN Number	4	3	2	1	y	...00	
<input type="checkbox"/> Paying the balance due electronically with the return.....	4	3	2	1	y	...00	
<input type="checkbox"/> Taking away the worry you have about filing this Form.....	4	3	2	1	y	...00	
<input type="checkbox"/> Making tax filing easier.....	4	3	2	1	y	...00	
<input type="checkbox"/> Being the most convenient way to file this Form.....	4	3	2	1	y	...00	
<input type="checkbox"/> Being easy to understand what caused a rejected return.....	4	3	2	1	y	...00	
<input type="checkbox"/> Having a clear, understandable process for correcting rejected returns.....	4	3	2	1	y	...00	

IF "YES" TO M-2, ASK M-11. OTHERWISE, SKIP TO M-12.

M-11. You mentioned earlier that this was your (your client's) corporation's first year for electronic filing of Form (1120) (1120S). What, if anything, did you have to do differently this year in order to e-file this return? (ENTER VERBATIM & PROBE.)

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

ASK ALL:

M-12. Did you accelerate the planned filing date due to the requirement to electronically file? (CIRCLE ANSWER.)

Yes..... 1 ...00
No..... 2
(DON'T READ...) Don't Recall/Refused.....y

M-13. Do you plan to e-file your (your client's) Form (1120) (1120S) earlier the next time you file it? (CIRCLE ANSWER.)

Yes..... 1 ...00
No..... 2
(DON'T READ...) Don't Recall/Refused.....y

M-14. How did you first learn about the Treasury Directive that required certain corporations to e-file? Was it through...(READ CHOICES & CIRCLE ANSWER BELOW.)

A Software Company..... 1 ...00
At A Trade Show..... 2
From A (Another) Tax Professional..... 3
From An IRS Local Office..... 4
Contact With An IRS Tax Specialist/IRS Employee..... 5
IRS Marketing/Communications..... 6
At An IRS Trade Show..... 7
At A Non-IRS Trade Show..... 8
A Commissioner's Letter to Tax Managers..... 9
Or, From Some Other Source (SPECIFY)..... x
(DON'T READ...) Don't Know/Refused..... y

M-15. Did IRS provide adequate directions and information to guide you in the procedures for e-filing this return? (CIRCLE ANSWER AND THEN PROBE IF "NO".)

Yes (GO TO M-16)..... 1 ...00
No (PROBE BELOW FOR OTHER DIRECTIONS/INFORMATION THAT IS NEEDED)..... 2

PROBE IF NO ABOVE:

What specific directions or information would have helped guide you in the procedures for e-filing?

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

M-16. Since learning about the requirement to e-file (1120) (1120S), have you seen any information related specifically to Form (1120)(1120S) e-file? (CIRCLE ANSWER BELOW.)

- Yes (ASK M--17-20 NEXT).....1 ...00
- No (SKIP TO M-21 NEXT)..... 2
- Don't Know/Refused (SKIP TO M-21 NEXT).....y

IF YES TO M-16, ASK M--17-20 NEXT.

M-17. Which if any of the following types of information relating specifically to Form (1120)(1120S) e-file do you recall seeing? (CIRCLE ANSWER BELOW.)

- IRS Forms.....1 ...00
- IRS Publications..... 2
- IRS Instructions.....3
- IRS Marketing Brochures.....4
- Newspaper Or Magazine Ads.....5
- Information at the IRS's website - irs.gov.....6
- Information From Other Internet Websites.....7
- Information From Software Companies.....8
- Information From An IRS Tax Specialist/IRS Employee.....9
- Commissioner's Letter to Tax Managers.....0
- Some Other Type Of Information (SPECIFY).....x
- (DON'T READ...) Can't Recall Type.....y

M-18. Overall, how helpful to you in using Form (1120)(1120S) e-file was this information that you just mentioned? Was it...(READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Helpful.....1 ...00
- Somewhat Helpful.....2
- Not Very Helpful.....3
- Or, Not At All Helpful.....4
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

M-19. In what ways was the information helpful (not helpful)? (ENTER VERBATIM & PROBE.)

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

M-20. How did you receive the types of information about Form (1120)(1120S) e-file that you just mentioned? Was it...(READ CHOICES & CIRCLE ANSWER)

- In The Mail.....1 ...00
- Pick(ed) Up At Post Office/Library.....2
- Pick(ed) Up At An IRS Office.....3
- From Contact With An IRS Tax Specialist/IRS Employee.....4
- From The IRS's Website - irs.gov.....5
- From Other Internet Websites (SPECIFY).....6
- Via e-mail.....6
- Via Electronic Bulletin Board.....7
- From Advertising.....8
- From News Articles.....9
- From Software Companies.....0
- Other (SPECIFY).....x
- (DON'T READ...) Don't Know/Refusedy

ASK ALL:

M-21. In order for a Form (1120)(1120S) to be filed electronically, the taxpayer must sign the return by either completing and submitting Form (1120=8453-C) (1120S = 8453-S), which can be scanned and submitted in PDF file form, or the taxpayer may use the Practitioner PIN option to sign their return by completing Form (1120=8879C) (1120S = 8879S). The taxpayer can select to enter their own PIN or they can authorize the ERO to enter the PIN they select. Which of these methods do you use in signing electronic Form (1120)(1120S) for (ORGANIZATION)? Do you...(CIRCLE)

- Scan & Submit A Signature Form (8453-C) (8453-S) (ASK M-22 & THEN SKIP TO M-24).1 ...00
- Use Practitioner's PIN Number (8879C) (8879S) (ASK M--22-23 NEXT)..... 2
- (DON'T READ:) Don't Recall/Refused (SKIP TO M-24 NEXT).....y

IF EITHER "SCAN & SUBMIT 8453" OR "USE A PRACTITIONER'S PIN NUMBER" IN M-21, ASK:

M-22. Overall, how satisfied are you with this method of signing this organization's Form (1120) (1120S) e-file? Would you say you are... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Satisfied..... 4 ...00
- Somewhat Satisfied..... 3
- Somewhat Dissatisfied..... 2
- Or Very Dissatisfied..... 1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

IF "PIN Number" THE ANSWER TO M-21, ASK:

M-23. What made you choose the PIN Number option for your signature instead of scanning signature Form (8453C)(8453S) into a PDF file? (ENTER VERBATIM & PROBE UNTIL RESPONSE IS EXHAUSTED.)

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

ASK ALL:

M-24. What other signature alternatives, if any, would you like to see for Form (1120) (1120S)? (ENTER)

ASK ALL:

M-25. When an organization files a Form (1120) (1120S) electronically, the organization can pay the balance due using paper and electronic payment methods. One option is to make a paper payment (check, money order, or coupon), another is to pay by authorizing an electronic funds withdrawal, and a third option is to pay electronically using the Electronic Federal Tax Payment System or EFTPS. Which of those payment methods does (NAME OF ORGANIZATION) use when making Form (1120)(1120S) payments? (CIRCLE ANSWER.)

- A Paper Payment (ASK M--26-30 NEXT)..... 1 ...00
- An Electronic Funds Withdrawal (ASK M--26-29 NEXT)..... 2
- The Electronic Federal Tax Payment System or EFTPS (ASK M--26-29 NEXT)..... 3
- (DON'T READ...) Don't Recall/Refused (SKIP TO M-28 NEXT).....y

NON-MANDATED USER SECTION

READ: From previous questions and records, we see your company (your client's company) is NOT classified as one that is subject to the electronic filing requirement and yet the company still e-filed or electronically filed its Form (1120) (1120S) for the tax year ending on or after December 31, 2007. The IRS is trying to improve the process of electronically filing a number of its business tax filing products and services and your input on electronic filing of Form (1120) (1120S) will help them focus their efforts on these Federal business tax forms. Let me first ask you a few questions about e-filing Form (1120) (1120S) for (INSERT ORGANIZATION). And for the purposes of this survey, we'd like you to think only of the (1120) (1120S) that your (your client's) company e-filed for the tax year ending on or after December 31, 2007 - again, that's the Form you filed during 2008.

U-1. Q U-1 DELETED FROM THIS SECTION OF THE SURVEY.

U-2. Was this the first time that the company had e-filed, or electronically filed, its (1120) (1120S)? (CIRCLE ANSWER.)

- Yes..... 1 ...00
- No..... 2
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

U-3. How did you transmit the return to the IRS? Did you...(READ CHOICES & CIRCLE ANSWER.)

- Transmit The Return Directly To The IRS..... 1 ...00
- Use A Third-Party Online Provider To Transmit The Return..... 2
- Use A Third-Party Transmitter Such As A Software Vendor..... 3
- Or Use A Third-Party ERO/Electronic Return Originator To Transmit The Return..... 4
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

IF "TRANSMIT(TED) THE RETURN DIRECTLY TO THE IRS" IN U-3, ASK:

U-4. Where did you get information concerning how to transmit directly to the IRS? Did you get this information from...(READ CHOICES & CIRCLE ANSWER.)

- The IRS's Website, irs.gov..... 1 ...00
- Vendor Webcasts Or Webinars..... 2
- IRS Publications..... 3
- Or From Some Other Source (SPECIFY)..... 4
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

ASK ALL:

U-5. Overall, how satisfied are you with e-file as a method of filing your (your client's) corporate return? Would you say you are... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Satisfied..... 4 ...00
- Somewhat Satisfied..... 3
- Somewhat Dissatisfied..... 2
- Or Very Dissatisfied..... 1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

U-6. What specifically makes you say that? (ENTER VERBATIM BELOW & PROBE 'TIL RESPONSE IS EXHAUSTED.)

(PROBE FURTHER WITH:) **Anything else?**
WHEN PROBING, ASK RESPONDENT TO BE AS SPECIFIC AS POSSIBLE. DO NOT STOP AT GENERAL ANSWERS.

U-7. In your opinion, can e-file be improved as a method of filing Form (1120) (1120S)? (CIRCLE ANSWER.)

Yes (ASK U-8 NEXT)..... 1 ...00
 No (SKIP TO U-9 NEXT)..... 2
 (DON'T READ...) Don't Know/Refused (SKIP TO U-9 NEXT).....y

U-8. (IF "YES" TO U-7, ASK...) In what specific ways can it be improved? (ENTER VERBATIM & PROBE.)

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

ASK ALL:

U-9. Would you recommend e-filing as a method of filing Form (1120) (1120S)? (CIRCLE ANSWER.)

Yes..... 1 ...00
 No..... 2
 (DON'T READ...) Don't Recall/Refused.....y

ASK ALL:

U-10. Please rate how satisfied you are with Form (1120) (1120S) e-file in terms of each of the following characteristics. For each characteristic, please tell me if you were "very satisfied", "somewhat satisfied", "somewhat dissatisfied", or "very dissatisfied". Let's start with...(START AT PRE-CHECK, READ CHARACTERISTIC, CIRCLE RATING AND THEN CONTINUE UNTIL THIS METHOD HAS BEEN RATED ON ALL CHARACTERISTICS.) (NOTE: DO NOT OFFER "DON'T KNOW"/"CAN'T SAY" AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE THE CHARACTERISTIC.)

	Very Satisfied	Some-what Satisfied	Some-what Dissatisfied	Very Dissatisfied	DK/ Can't Say	
<input type="checkbox"/> Compared to paper filing of Form (1120) (1120S).....4	3	2	1	y	y	...00
<input type="checkbox"/> Being a time-saver for you.....4	3	2	1	y	y	...00
<input type="checkbox"/> Being a more accurate way to file Form (1120) (1120S).....4	3	2	1	y	y	...00
<input type="checkbox"/> Being a private and secure way to file Form (1120) (1120S) .4	3	2	1	y	y	...00
<input type="checkbox"/> Being an inexpensive method of filing Form (1120) (1120S) .4	3	2	1	y	y	...00
<input type="checkbox"/> Being easy to use, with little hassle.....4	3	2	1	y	y	...00
<input type="checkbox"/> Being paperless.....4	3	2	1	y	y	...00
<input type="checkbox"/> Being easy to learn4	3	2	1	y	y	...00
<input type="checkbox"/> Reducing filing and transcription errors.....4	3	2	1	y	y	...00
<input type="checkbox"/> Allowing the necessary schedules and attachments.....4	3	2	1	y	y	...00
<input type="checkbox"/> Providing fast acknowledgment of receipt of Form (1120) (1120S)00	4	3	2	1	y	y
<input type="checkbox"/> Providing easy-to-use signature options - either scanning a signature into a PDF file or a PIN Number4	3	2	1	y	y	...00
<input type="checkbox"/> Paying the balance due electronically with the return.....4	3	2	1	y	y	...00
<input type="checkbox"/> Taking away the worry you have about filing this Form.....4	3	2	1	y	y	...00
<input type="checkbox"/> Making tax filing easier.....4	3	2	1	y	y	...00
<input type="checkbox"/> Being the most convenient way to file this Form.....4	3	2	1	y	y	...00
<input type="checkbox"/> Being easy to understand what caused a rejected return.....4	3	2	1	y	y	...00
<input type="checkbox"/> Having a clear, understandable process for correcting rejected returns.....4	3	2	1	y	y	...00

IF "YES" TO U-2, ASK U-11. OTHERWISE, SKIP TO U-14.

U-11. You mentioned earlier that this was your (your client's) corporation's first year for electronic filing of Form (1120) (1120S). What, if anything, did you have to do differently this year in order to e-file this return? (ENTER VERBATIM & PROBE.)

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

ASK ALL:

U-12. Q U-12 DELETED FROM THIS SECTION OF THE SURVEY.

U-13. Q U-13 DELETED FROM THIS SECTION OF THE SURVEY.

THIS QUESTION MODIFIED FOR NON-MANDATED

U-14. How did you first learn about Form (1120) (1120S) e-file? Was it through...(READ CHOICES & CIRCLE ANSWER BELOW.)

- A Software Company..... 1 ...00
- At A Trade Show..... 2
- From A (Another) Tax Professional..... 3
- From An IRS Local Office..... 4
- Contact With An IRS Tax Specialist/IRS Employee..... 5
- IRS Marketing/Communications..... 6
- At An IRS Trade Show..... 7
- At A Non-IRS Trade Show..... 8
- Commissioner's Letter to Tax Managers..... 9
- Or, From Some Other Source (SPECIFY)_____ X
- (DON'T READ...) Don't Know/Refused..... Y

LEAVING COMMISSIONER'S LETTER IN SINCE EXTERNAL PREPARERS MAY HAVE HEARD ABOUT IT THIS WAY

Q14 PROBE: What specifically did you learn about Form (1120) (1120S) e-file that made you consider using it?

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

U-15. Did IRS provide adequate directions and information to guide you in the procedures for e-filing this return? (CIRCLE ANSWER AND THEN PROBE IF "NO".)

- Yes (GO TO U-16)..... 1 ...00
- No (PROBE BELOW FOR OTHER DIRECTIONS/INFORMATION THAT IS NEEDED)..... 2

PROBE IF NO ABOVE: What specific directions or information would have helped guide you in the procedures for e-filing?

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

THIS QUESTION MODIFIED FOR NON-MANDATED

U-16. Since learning about Form (1120) (1120S) e-file, have you seen any information related specifically to Form (1120)(1120S) e-file? (CIRCLE ANSWER BELOW.)

- Yes (ASK U--17-20 NEXT)..... 1 ...00
- No (SKIP TO U-21 NEXT)..... 2
- Don't Know/Refused (SKIP TO U-21 NEXT)..... y

IF YES TO U-16, ASK U--17-20 NEXT.

U-17. Which if any of the following types of information relating specifically to Form (1120) (1120S) e-file do you recall seeing? (CIRCLE ANSWER BELOW.)

- IRS Forms..... 1 ...00
- IRS Publications..... 2
- IRS Instructions..... 3
- IRS Marketing Brochures..... 4
- Newspaper Or Magazine Ads..... 5
- Information at the IRS's website - irs.gov..... 6
- Information From Other Internet Websites..... 7
- Information From Software Companies..... 8
- Information From An IRS Tax Specialist/IRS Employee..... 9
- Commissioner's Letter to Tax Managers..... 0
- Some Other Type Of Information (SPECIFY) _____ x
- (DON'T READ...) Can't Recall Type..... y

LEAVING COMMISSIONER'S LETTER IN SINCE EXTERNAL PREPARERS MAY HAVE HEARD ABOUT IT THIS WAY

U-18. Overall, how helpful to you in using Form (1120) (1120S) e-file was this information that you just mentioned? Was it...(READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Helpful..... 1 ...00
- Somewhat Helpful..... 2
- Not Very Helpful..... 3
- Or, Not At All Helpful..... 4
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused..... y

U-19. In what ways was the information helpful (not helpful)? (ENTER VERBATIM & PROBE.)

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

U-20. How did you receive the types of information about Form (1120) (1120S) e-file that you just mentioned? Was it...(READ CHOICES & CIRCLE ANSWER)

- In The Mail..... 1 ...00
- Pick(ed) Up At Post Office/Library..... 2
- Pick(ed) Up At An IRS Office..... 3
- From Contact With An IRS Tax Specialist/IRS Employee..... 4
- From The IRS's Website - irs.gov..... 5
- From Other Internet Websites (SPECIFY) _____ 6
- Via e-mail..... 6
- Via Electronic Bulletin Board..... 7
- From Advertising..... 8
- From News Articles..... 9
- From Software Companies..... 0
- Other (SPECIFY) _____ x
- (DON'T READ...) Don't Know/Refused y

ASK ALL:

U-21. In order for a Form (1120) (1120S) to be filed electronically, the taxpayer must sign the return by either completing and submitting Form (1120=8453-C) (1120S = 8453-S), which can be scanned and submitted in PDF file form, or the taxpayer may use the Practitioner PIN option to sign their return by completing Form (1120=8879C) (1120S = 8879S). The taxpayer can select to enter their own PIN or they can authorize the ERO to enter the PIN they select. Which of these methods do you use in signing electronic Form (1120)(1120S) for (ORGANIZATION)? Do you...(CIRCLE)

- Scan & Submit A Signature Form (8453-C) (8453-S) (ASK U-22 & THEN SKIP TO U-24). 1 ...00
- Use Practitioner's PIN Number (8879C) (8879S) (ASK U--22-23 NEXT)..... 2
- (DON'T READ:) Don't Recall/Refused (SKIP TO U-24 NEXT).....y

IF EITHER "SCAN & SUBMIT 8453" OR "USE A PRACTITIONER'S PIN NUMBER" IN U-21, ASK:

U-22. Overall, how satisfied are you with this method of signing this organization's Form (1120) (1120S) e-file? Would you say you are... (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Satisfied..... 4 ...00
- Somewhat Satisfied..... 3
- Somewhat Dissatisfied..... 2
- Or Very Dissatisfied..... 1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....y

IF "PIN Number" THE ANSWER TO U-21, ASK:

U-23. What made you choose the PIN Number option for your signature instead of scanning signature Form (8453C) (8453S) into a PDF file? (ENTER VERBATIM & PROBE UNTIL RESPONSE IS EXHAUSTED.)

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

ASK ALL:

U-24. What other signature alternatives, if any, would you like to see for Form (1120) (1120S)? (ENTER)

ASK ALL:

U-25. When an organization files a Form (1120) (1120S) electronically, the organization can pay the balance due using paper and electronic payment methods. One option is to make a paper payment (check, money order, or coupon), another is to pay by authorizing an electronic funds withdrawal, and a third option is to pay electronically using the Electronic Federal Tax Payment System or EFTPS. Which of those payment methods does (NAME OF ORGANIZATION) use when making Form (1120) (1120S) payments? (CIRCLE ANSWER.)

- A Paper Payment (ASK U--26-30 NEXT)..... 1 ...00
- An Electronic Funds Withdrawal (ASK U--26-29 NEXT)..... 2
- The Electronic Federal Tax Payment System or EFTPS (ASK U--26-29 NEXT)..... 3
- (DON'T READ...) Don't Recall/Refused (SKIP TO U-28 NEXT).....y

IF "PAPER PAYMENT/ELECTRONIC FUNDS WITHDRAWAL/EFTPS" IN U-25, ASK:

U-26. Overall, how satisfied are you with the use of (READ BACK ANSWER TO Q25) **as a way to make Form (1120) (1120S) e-file payments for this organization? Would you say you are...** (READ CHOICES & CIRCLE JUST ONE ANSWER BELOW.)

- Very Satisfied..... 4 ...00
- Somewhat Satisfied..... 3
- Somewhat Dissatisfied..... 2
- Or Very Dissatisfied..... 1
- (DON'T READ, BUT CIRCLE IF...) Don't Know/Refused..... y

U-27. What makes you say that? (ENTER VERBATIM BELOW & PROBE UNTIL RESPONSE IS EXHAUSTED.)

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

U-28. Q U-28 DELETED FROM THIS SECTION OF THE SURVEY

U-29. Q U-29 DELETED FROM THIS SECTION OF THE SURVEY.

IF RESPONSE TO U-25 WAS "PAPER PAYMENT, ASK:

U-30. What can the IRS do to increase the likelihood that you will pay any future balance due electronically? (ENTER VERBATIM BELOW & PROBE UNTIL RESPONSE IS EXHAUSTED.)

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

ASK ALL:

U-31. When you file a Form (1120) (1120S) electronically, you are participating in the IRS's Modernized e-file Program. Were you aware that you're participating in the IRS's Modernized e-file Program? (CIRCLE ANSWER.)

- Yes..... 1 ...00
- No..... 2

NON-USER SECTION

NU-1. In this survey, we'd like to focus only on the (1120) (1120S) return that you filed for your (your client's) company for the tax year ending on or after December 31, 2007 - again, that's the Form you filed during 2008. Our records show that (INSERT ORGANIZATION NAME) was eligible to file Form (1120) (1120S) electronically for that tax period, but that you used the paper filing method instead. Were you aware that you could have filed Form (1120) (1120S) using e-file? (CIRCLE ANSWER BELOW.)

Yes.....1 ...00
No.....2

NU-2. Do you use a software package to prepare Form (1120) (1120S) for (INSERT ORGANIZATION NAME)? (CIRCLE ANSWER BELOW.)

Yes (ASK NU-3).....1 ...00
No (SKIP TO "READ" ABOVE CONCEPT BELOW)..... 2

IF "YES" TO Q2, ASK:

NU-3. Does your return preparation software package for Form (1120) (1120S) offer an e-file option? (CIRCLE ANSWER BELOW.)

Yes (SKIP TO "READ" ABOVE CONCEPT BELOW).....1 ...00
No (ASK NU-4)..... 2

IF "NO" TO Q3, ASK:

NU-4. You say your return preparation software package for Form (1120) (1120S) does not offer an e-file option. Would you like it to? (CIRCLE ANSWER BELOW.)

Yes (ASK NU-5 & THEN GO TO "READ" ABOVE CONCEPT BELOW).....1 ...00
No (ASK NU-5 & THEN GO TO "READ" ABOVE CONCEPT BELOW)..... 2

NU-5. What software package are you using to prepare Form (1120) (1120S)? (ENTER VERBATIM BELOW.)

READ Please listen carefully as I describe Form (1120) (1120S) e-file. I'll read the description twice just to make sure it's clear. (READ THE FOLLOWING DESCRIPTION SLOWLY AND THEN READ IT A SECOND TIME, PAUSING BETWEEN TO SAY "Let me read this again.")

The Form (1120) (1120S) e-file program provides business taxpayers or their tax professional an option to prepare and transmit electronic Form (1120, the U.S. Corporation Income Tax Return) (1120S, the U.S. Income Tax Return for an S Corporation). Form (1120) (1120S) e-file is convenient, fast, accurate, and safe. It allows business taxpayers or their tax professional to file the return and all required attachments electronically and be assured of a secure transmission and fast acknowledgment of IRS receipt of the electronic return. In addition, payments may be made electronically using an electronic funds withdrawal, or using the Electronic Federal Tax Payment System (EFTPS). The taxpayer may sign the electronic return by using a Practitioner PIN or by signing a paper signature document, which is scanned into a PDF file and transmitted to IRS.

NU-6. Based upon everything you now know about it, and assuming you were eligible to use this method, how likely are you to file Form (1120) (1120S) using e-file in the future? Are you... (READ CHOICES AND CIRCLE ONE ANSWER.)

- Very Likely.....4 ...00
- Somewhat Likely.....3
- Not Very Likely.....2
- Or Not At all Likely to use this method of filing the Form.....1

NU-7. Based upon what you now know, please tell me whether you “agree completely”, “agree somewhat”, “disagree somewhat”, or “disagree completely” with each of the following statements about Form (1120) (1120S) e-file. Let’s start with... (START AT PRE-CHECK, READ STATEMENT, CIRCLE RATING AND THEN CONTINUE UNTIL THIS METHOD HAS BEEN RATED ON ALL STATEMENTS.) (DO NOT OFFER “DK”/“CAN’T SAY” AS A CHOICE BUT CIRCLE IT IF RESPONDENT CANNOT RATE STATEMENT.)

	Agree Completely	Agree Somewhat	Disagree Somewhat	Disagree Completely	DK/ Can't Say	
<input type="checkbox"/> Would be better than other methods of filing Form (1120) (1120S) ...00	4	3	2	1	y	
<input type="checkbox"/> Would be a time-saver for you.....4	3	2	1	y	...00	
<input type="checkbox"/> Would be a more accurate way to file Form (1120) (1120S)...4	3	2	1	y	...00	
<input type="checkbox"/> Would be a private and secure way to file Form (1120) (1120S) 00	4	3	2	1	y	
<input type="checkbox"/> Would be an inexpensive method of filing Form (1120) (1120S) 00	4	3	2	1	y	
<input type="checkbox"/> Would be easy to use, with little hassle.....4	3	2	1	y	...00	
<input type="checkbox"/> Would be paper-less.....4	3	2	1	y	...00	
<input type="checkbox"/> Would be easy to learn4	3	2	1	y	...00	
<input type="checkbox"/> Would reduce filing and transcription errors.....4	3	2	1	y	...00	
<input type="checkbox"/> Would allow the necessary schedules and attachments.....4	3	2	1	y	...00	
<input type="checkbox"/> Would provide fast acknowledgment of receipt of Form (1120) (1120S).....4	3	2	1	y	...00	
<input type="checkbox"/> Would provide easy-to-use signature options - either scanning a signature into a PDF file or a PIN Number4	3	2	1	y	...00	
<input type="checkbox"/> Would allow for paying a balance due electronically with the return00	4	3	2	1	y	
<input type="checkbox"/> Would take away the worry you have about filing this Form...4	3	2	1	y	...00	
<input type="checkbox"/> Would make tax filing easier.....4	3	2	1	y	...00	
<input type="checkbox"/> Would be the most convenient way Form (1120) (1120S).....4	3	2	1	y	...00	

<input type="checkbox"/> Would be easy to understand what caused a rejected return. 4	3	2	1	y	...00
<input type="checkbox"/> Would have a clear, understandable process for correcting rejected returns.....4	3	2	1	y	...00

NU-8. Thinking of the Form (1120) (1120S) return that you filed for your (your client's) company for the tax year ending on or after December 31, 2007 - in other words, the Form you filed in 2008, what reservations did you have about filing electronically that caused you to choose to file via paper? (DO NOT READ CHOICES. CIRCLE ANSWERS IF PRE-LISTED UNDER COLUMN 8. IF RESPONSE IS NOT PRE-LISTED, THEN ENTER IT VERBATIM IN THE SPACE PROVIDED.)

NU-9. Next, I am going to read some possible reasons why you may not have filed Form (1120) (1120S) electronically for (INSERT ORGANIZATION NAME). Please tell me if you agree with any of these reasons for not e-filing Form (1120) (1120S). (READ CHOICES NOT CIRCLED UNDER COL. 8 & CIRCLE ANSWERS UNDER COL. 9.) (NOTE: * = READ ONLY IF REFERRAL IS AN OUTSIDE TAX PREPARER/ ACCOUNTANT/CPA IN Q "B" ON PAGE 2.)

	(8) Unaided	(9) Aided	
The computer <u>software</u> is too difficult.....	1 (00)	1	...00-00
I <u>can't e-file Form (1120)(1120S) using my software / my software doesn't support it</u>		2	2
The <u>software costs money</u>	3	3	
<u>Don't have the necessary computer hardware</u>	4	4	
The <u>cost of transmission is too high</u>	5	5	
I hear it <u>takes more time</u>	6	6	
The <u>application process</u> is too difficult/tricky.....	7	7	
(*) Am <u>not registered/not an ERO</u>	8	8	
Lack of confidence in the <u>security</u> of the system/the technology.....	9	9	
Lack of confidence in <u>reliability</u> of the system/the technology (Too much can go wrong)		0	
I hear that returns get rejected/ <u>too many rejections</u>	1 (00)	1	...00
<u>No interest</u> in trying it.....	2	2	
(*) My <u>clients don't ask for it</u> or want it.....	3	3	
<u>Just don't know enough</u> about it yet.....	4	4	
It's <u>too much work</u> - have enough to do.....	5	5	
It's just <u>something else I'd have to learn</u>	6	6	
I'm <u>cautious about it</u> , I'll wait to see how it works out for the rest.....	7	7	
(*) Don't like being responsible for getting returns to the IRS.....	8	8	
Don't like <u>doing the IRS's work</u> for them.....	9	9	
Requirements for e-filing this Form are <u>different</u> from other forms and <u>too much trouble</u>		1	(00)
...00			
I <u>want a bundled suite</u> of standardized software products.....	2	2	
My <u>return preparation software package does not offer</u> an e-file option.....	3	3	
I have <u>too many other forms and attachments</u> associated with this return.....	4	4	
Others (ENTER VERBATIM).....	x		

NU-10. Do you feel there is anything the IRS can do to increase the likelihood that you will use Form (1120) (1120S) e-file for (INSERT ORGANIZATION NAME) in the future? (ENTER VERBATIM & PROBE.)

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

INTERVIEWER: WHEN PROBING, ASK RESPONDENT TO BE SPECIFIC AS POSSIBLE.

NU-11...31 = BLANK.

**ALL REMAINING QUESTIONS
ASKED OF BOTH USERS AND NON-**

32. Next, please think of how you would most like to receive information or updates about Form (1120) (1120S) e-file in the future. Should this information come to you...(READ CHOICES & CIRCLE ANSWERS.)

- In The Mail..... 1 ...00
- Pick(ed) Up At Post Office/Library..... 2
- Pick(ed) Up At An IRS Office..... 3
- From Contact With An IRS Tax Specialist/IRS Employee..... 4
- From The IRS's Website - irs.gov..... 5
- From Other Internet Websites (SPECIFY)..... 6
- Via e-mail..... 6
- Via Electronic Bulletin Board..... 7
- From Advertising..... 8
- From News Articles..... 9
- From Software Companies..... 0
- Other (SPECIFY)..... x
- (DON'T READ...) Don't Know/Refused y

33. As you may know, all (1120) (1120S) e-file publications have to be accessed on the Internet at irs.gov. They are not a part of any annual tax package. Have you ever tried to access any of the (1120) (1120S) publications or forms at irs.gov? (CIRCLE ANSWER)

- Yes (ASK Q34 NEXT)..... 1 ...00
- No (SKIP TO Q35 NEXT)..... 2

IF "YES" TO Q33, ASK:

34. About the (1120) (1120S) e-file publications or forms at irs.gov - would you say that they...(READ CHOICES AND CIRCLE YES/NO TO EACH.)

- | | Yes | No | |
|--------------------------------------|-----|----|-------|
| Provide enough information..... | 1 | 2 | ...00 |
| Are appropriate in their detail..... | 1 | 2 | ...00 |
| Are easy to find..... | 1 | 2 | ...00 |
| Are easy to understand..... | 1 | 2 | ...00 |

ASK ALL:

35. Do you (or your client's firm) have an Internet connection? (CIRCLE...)

- Yes..... 1 ...00
- No..... 2

IF RESPONDENT IS AN "OUTSIDE TAX PROFESSIONAL/ACCOUNTANT/CPA" (O. "B", Page 2), ASK Qs 36-38. IF RESPONDENT IS not AN "OUTSIDE TAX PRO/ACCT/CPA", SKIP TO "CLOSING COMMENTS".

36. Are you... (READ & CIRCLE.) A CPA.....1 An Accountant.....2 A Tax Professional.....3 ...00
Lawyer.....4 Other.....x

37. We learned earlier that you're an outside professional who files Form (1120) (1120S) for this organization. What is your title within your organization?

TITLE _____

38. In your own organization or practice, how many total Form 1120 or 1120S are filed each year? (ENTER #.)

1120/1120S FILED EACH YEAR _____

FOR ALL - CLOSING COMMENTS

That completes the survey. We are required by law to provide you with 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...) Internal Revenue Service, Tax

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Washington, DC 20224.*