

**FINAL QUESTIONNAIRE**

**RESPONDENT INFO PAGE**

RESPONDENT 5-DIGIT I.D. (No other identifying data maintained after validation) #

(01-05)

**Note:** Preparers are stratified to allow analysis of just 3 segments. If these 3 groups are combined into a Total analytical base, need to apply weights for each in proportion to their presence among Preparers of just these types.

**2008 NON-USERS OF E-FILE (Zero e-filed Individual Returns in '08) (n=1,000).....1** ...09

**2008 LIGHT USERS OF E-FILE (50%+ Of Total '08 Individual Returns Filed On Paper) (n=750)....2**

**2008 HEAVY USERS OF E-FILE (95% Of Total '08 Individual Returns e-filed) (n=500).....3**

**RUSSELL TAB:** IRS OPERA will provide weights to be applied to data from each of the 3 segments - weights that will assure that each group is proportionately represented within any Total analytical point. **NOTE:** To calculate weights, must use a new base ...or universe, as the 3 groups above do not account for ALL Preparers (e.g., those who prepare 50% up to 94.9% e-file are not represented in the study).

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_ ST CODE \_\_\_\_\_ ...10-14

**IRS AREA:** Area.....1 Area.....2 Area.....3 Area.....4 Area.....5 ...15

PHONE # (AC- \_\_\_\_\_) \_\_\_\_\_

**INCLUDE AS "LIST APPENDS" ANY INFORMATION ON PREPARERS IN DATABASE AND CONSIDERED A POSSIBLE ANALYTICAL POINT -- EG:**

- # TOTAL RETURNS FILED IN 2008 (RECORD PRECISE #).....1 CLEAR PLURALITY OF PREPARER'S RETURNS ARE SIMPLE.....4 ...16
- # INDIVIDUAL RETURNS FILED IN 2008 (PRECISE #).....2 CLEAR PLURALITY OF PREPARER'S RETURNS ARE INTERMEDIATE.....5
- # BUSINESS RETURNS FILED IN 2008 (PRECISE #).....3 CLEAR PLURALITY OF PREPARER'S RETURNS ARE COMPLEX.....6
- # OF V-CODED RETURNS FILED IN 2008 (PRECISE #).....4 NO CLEAR PLURALITY OF RETURN COMPLEXITY FOR PREPARER.....7

**CALL DURING 4—9 PM TIME PERIOD IN ALL TIME ZONES & KEEP RECORD OF DATE, TIME AND DISPOSITION OF EACH ATTEMPT:**

			Disc/Non-Wrkg	NA	Unavailable	Refused	Callback	Complete		
01	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...17
02	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...18
03	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...19
04	DATE: _____	TIME: _____	(am) (pm)	1	2	3	4	5	6	...20
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**INTRO #1 - INTERVIEW O-N-L-Y PERSONS ON LIST. AFTER REACHING THIS PERSON, INTRODUCE YOURSELF WITH:**

Hello, I'm \_\_\_\_\_ of Russell Marketing Research in New York, an independent national research firm. The Internal Revenue Service has asked us to survey Tax Professionals to ask you about the IRS's tax filing services. Your participation in this survey is voluntary and your responses will be kept strictly anonymous and never revealed to anyone - including the IRS. The survey should take about 15 minutes to complete and we'd appreciate your participation. (IF ANY HESITATION, READ...) If you have any concerns about talking to us, please log onto irs.gov, search "russell research", and see examples of the IRS survey work we have conducted. (IF AGREEABLE, CONTINUE...) We are required by law to provide you the Office Of Management and Budget Control Number for this 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 can write to the IRS. Would you like the address? (IF YES, ADDRESS IS...IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.) Are you willing to participate in the survey? IF "YES", CONTINUE w/Q1, UNLESS RESPONDENT SPEAKS MAINLY SPANISH, IN WHICH CASE, TRANSFER TO A SPANISH-SPEAKING INTERVIEWER. IF "NO"/REFUSED, THANK & RECORD AS "Ref" IN BOX ABOVE AND SCHEDULE RESPONDENT FOR RE-CONTACT.

**INTRO #2 - IF "YES", THANK RESPONDENT FOR PARTICIPATING AND START WITH:**

Our survey today is about how Tax Professionals approach Federal tax return preparation and filing - specifically, the Individual returns you file for others and NOT Corporate or Business returns. Please keep in mind that, when we talk about "tax preparation", we're talking about the process during which you complete all forms and check a return BEFORE it is filed. And when we talk about "filing", we're talking about what you do AFTER a return has been prepared and is ready for submission to the IRS, either

**electronically or by paper in the mail.**

1. **First, thinking of HOW you FILE Individual Federal Income Tax returns, which of the following best describes how you and/or your clients decide to file their returns?** (READ CHOICES IN ORDER SHOWN & CIRCLE ONLY ONE ANSWER.)

- You ask your clients how they want their returns filed and file the way they want.....1 ...00
- You discuss filing methods with clients and mutually decide the filing method.....2
- You discuss filing methods with clients, but you decide how returns are filed.....3
- You do not discuss filing methods with clients - you or your firm decide how returns are filed.....4
- (DON'T READ...) Don't know/cannot generalize across all clients.....5

2. **One of the filing methods that we'll be talking about is e-file. Do you generally offer e-file to your clients?** (CIRCLE ANSWER.)

- Yes.....1 ...00
- No.....2
- Don't Know/Refused.....3

3. **Do any of your clients ever request that you e-file their returns?** (CIRCLE ANSWER.)

- Yes.....1 ...00
- No.....2
- Don't Know/Refused.....3

4. **Do you recommend e-file to your clients?** (CIRCLE ONLY ONE ANSWER.)

- Yes.....1 ...00
- No.....2
- Refused/Can't Say/Won't Say.....x

**ASK NEXT QUESTION OF ONLY THE 1,000 "NON-USERS" (109-1 IN BOX ON PAGE 1).**

5. **According to our records, you did not file any Individual Federal Income Tax returns electronically, using e-file, during 2008. Which, if any, of the following are reasons that you did not use e-file in 2008?** (WITH LIST RANDOMIZED, READ ENTIRE LIST AND CIRCLE ALL THAT APPLY. PROBE WHERE INDICATED.)

- You thought it would cost more to e-file.....1 ...00
- Your clients did not need a quick refund or your clients owed a balance on their taxes.....2
- You did not have the software or Internet connectivity required to e-file.....3
- You were worried about how private or secure sending your clients' returns by e-file would be.....4
- You were worried about general privacy or security of the Internet.....5
- You were concerned about recordkeeping for your clients' e-filed returns.....6
- You did not see value in e-file's electronic acknowledgements of receipt and acceptance.....7
- You were worried that e-file would increase your clients' chances of being audited.....8
- You felt you did not know enough about e-filing to use it.....9
- You could not use certain forms, schedules, or attachments with e-file\*\* .....10 ...00
- You were not aware that, with e-file, errors are caught earlier and your clients' returns are more accurate.....11

(SAVE FOR LAST...) Or some other reason that I did not mention (PROBE FULLY)\_\_\_\_\_x ...OE

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**ASK NEXT QUESTION OF ONLY THE 750 "LIGHT USERS" (109-2 IN BOX ON PAGE 1):**

6. According to our records, you filed some Individual Federal Income Tax returns electronically using e-file in 2008, but most of your Individual returns were filed on paper. Which, if any, of the following are reasons that you did not use e-file with more returns? (WITH LIST RANDOMIZED, READ ENTIRE LIST AND CIRCLE ALL THAT APPLY. PROBE WHERE INDICATED.)

- You thought it would cost more to e-file.....1 ...00
- Your clients did not need a quick refund or your clients owed a balance on their taxes.....2
- You did not have the software or Internet connectivity required to e-file.....3
- You were worried about how private or secure sending your clients' returns by e-file would be.....4
- You were worried about general privacy or security of the Internet.....5
- You were concerned about recordkeeping for your clients' e-filed returns.....6
- You did not see value in e-file's electronic acknowledgements of receipt and acceptance.....7
- You were worried that e-file would increase your clients' chances of being audited.....8
- You felt you did not know enough about e-filing to use it.....9
- You could not use certain forms, schedules, or attachments with e-file\*\* .....10 ...00
- You were not aware that, with e-file,  
errors are caught earlier and your clients' returns are more accurate.....11

(SAVE FOR LAST...) Or some other reason that I did not mention (PROBE FULLY) \_\_\_\_\_ x ...OE

**ASK ALL:**

7. I'm going to read some statements about e-file which may or may not be true. After I read each statement, tell me whether you...Know It's True, Think It's True, Think It's False, or Know It's False. Let's start with this statement...(WITH LIST RANDOMIZED, READ EACH STATEMENT AND CIRCLE RATING. RE-READ RATING SCALE WHEN NECESSARY.)

					DON'T
Know	Think	Think	Know	READ:	
It's	It's	It's	It's	Don't	
True	True	False	False	Know	

- With e-file, when you finish preparing a Federal Return on a computer and press "submit" or "send", the return goes directly to the IRS.....4 3 2 1 x ...00
- e-file increases the chance that a client's return will be audited by the IRS.....4 3 2 1 x ...00
- Preparing Federal returns on a computer means that you are using e-file.....4 3 2 1 x ...00
- You can only use e-file if you have a High-Speed Internet connection such as Broadband, DSL, or Cable Modem - you cannot use it with a Dial-Up connection....4 3 2 1 x ...00
- e-file supports all IRS forms, schedules, and attachments.....4 3 2 1 x ...00
- You cannot use e-file when filing a client return past the April 15<sup>th</sup> filing deadline...4 3 2 1 x ...00

**INTERVIEWER, IF RESPONDENT ASKS WHICH STATEMENTS WERE TRUE AND WHICH WERE FALSE, GENTLY NOTE THAT YOU WILL TELL THEM AT THE END OF THE SURVEY AND THEN REMEMBER TO DO SO.**

**IF "Increases...Chances...Audited" CIRCLED IN BOX AROUND RESPONSE ABOVE, PROBE WITH:**

8. You indicated that you feel e-file increases the chances of a client's return being audited. Why do you feel that way? (RECORD VERBATIM RESPONSE & PROBE)

\_\_\_\_\_ ...OE

\_\_\_\_\_

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IF "Cannot Use Certain Forms, Schedules, Attachments With e-file..." \*\* IN Qs 5 OR 6, ASK:

9. (9A) You mentioned that you cannot use certain forms, schedules, or attachments with e-file. Which specific forms, or schedules, or attachments have you been UNABLE to use with e-file? (AFTER ENTERING EACH RESPONSE, IMMEDIATELY FOLLOW UP WITH THIS PROBE:) (9B) And how often do you encounter a/an...(READ RESPONSE JUST ENTERED AND THEN READ "FREQUENCY" CHOICES, EXCEPT "DON'T KNOW", AND CIRCLE ONE ANSWER UNDER "FREQUENCY".)

Table with columns: HAVE BEEN UNABLE TO USE, FREQUENCY (Often, Some-times, Rarely), Don't Know, and score (...00). Rows include (ENTER RESPONSE) (OE) and Don't Know/Don't Recall.

ASK Qs 10-13 OF ALL "LIGHT USERS" (109-2 IN BOX) AND "HEAVY USERS" (109-3):

10. Regarding filing software you or your firm uses to e-file client returns, which of the following best describes how you are charged for e-filing fees by the software provider or transmitter firm? (READ CHOICES, CIRCLE ONLY ONE ANSWER - PROBING IF INDICATED, AND THEN ASK Q11.)

- e-filing Fees Are Included In The Package Price...1 ...00
e-filing fees Are Per Return...2
e-filing Fees Are Per Batch (CIRCLE & ASK PROBE)...3
(PROBE) How many returns are you allowed per batch? (ENTER #) OE
e-filing Fees Are Included Up To A Certain Number Of Returns, Then A Per-Return Fee Is Charged After That (CIRCLE & ASK PROBE)...4
(PROBE) What is the standard limit before a Per-Return Fee is charged? (ENTER #) OE
Some Other Fee Structure Not On This List...5
(DON'T READ, BUT CIRCLE IF:) Don't Know/Can't Say...6

11. What is the average e-filing fee per return that you are charged? (ENTER EXACT AMT.) \$ ...00
(DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....x

12. Which of the following best describes how the e-filing fees YOU are charged are assigned to the fees you charge your CLIENTS? (READ CHOICES, CIRCLE ONE ANSWER & FOLLOW INSTRUCTIONS BY ANSWER.)

- Charge Extra And The Charge Is Explicitly Separate From Preparation Fees (ASK Q13 NEXT)...1 ...00
Charge Extra And The Charge Is Included In The Overall Fee (ASK Q13 NEXT)...2
Do Not Charge Extra For e-file At All (CIRCLE & SKIP TO Q14)...3
(DON'T READ, BUT CIRCLE IF:) Don't Know/Can't Say (CIRCLE & SKIP TO Q14)...4

IF EITHER "Charge Extra..." RESPONSE CIRCLED ABOVE, ASK:

13. Approximately how much extra do you charge per return? (ENTER EXACT AMT.) \$ ...00
(DON'T READ, BUT CIRCLE IF...) Don't Know/Refused.....x

**ASK ALL:**

14. What characteristics do you consider important when selecting a method of filing? I'm going to read some characteristics of methods of filing Individual Federal Income Tax returns. After I read each one, tell me if it is...Extremely Important, Very Important, Somewhat Important, Not Very Important, or Not At All Important to you when you are selecting a method of filing. Let's start with...(WITH LIST RANDOMIZED, READ EACH CHARACTERISTIC AND SECURE A RATING. BE PREPARED TO RE-READ THE RATING SCALE WHEN NECESSARY.)

	Extreme-ly Important	Very Important	Some-what Important	Not Very Important	Not At All Important	
<input type="checkbox"/> Being Easy & Convenient To Use.....	5	4	3	2	1	...00
<input type="checkbox"/> Providing Clients A Faster Refund.....	5	4	3	2	1	...00
<input type="checkbox"/> Allowing Balance Due Payments Right Up To The Deadline.....	5	4	3	2	1	...00
<input type="checkbox"/> Getting Returns To The IRS Quickly.....	5	4	3	2	1	...00
<input type="checkbox"/> Having IRS Acknowledge Receipt And Acceptance Of A Return.....	5	4	3	2	1	...00
<input type="checkbox"/> Having A Record Of Clients' Tax Returns As Filed.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Inexpensive To Use.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Alerted To Potential Errors Sooner Rather Than Later.....	5	4	3	2	1	...00
<input type="checkbox"/> Feeling The Filing Method Is Private & Secure.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Able To File Direct To The IRS Without 3 <sup>rd</sup> Party Involvement.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Compatible With The Technology You Have Access To.....	5	4	3	2	1	...00
<input type="checkbox"/> Not Exposing A Taxpayer To Greater Risk Of Audit.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Able To File All Necessary Forms, Schedules, And Attachments.....	5	4	3	2	1	...00
<input type="checkbox"/> Reducing Your Paperwork And Paper Storage.....	5	4	3	2	1	...00
<input type="checkbox"/> Being A Filing Method That Is Sustainable Within Your Business Model.....	5	4	3	2	1	...00

15. And, based upon all that you know about it, how would you rate e-file on these characteristics? This time, please use a rating scale of...Excellent, Very Good, Good, Fair, or Poor. Let's start with...(WITH LIST RANDOMIZED, READ EACH CHARACTERISTIC & SECURE A RATING. RE-READ SCALE WHEN NECESSARY.)

	Excel-lent	Very Good	Good	Fair	Poor	
<input type="checkbox"/> Being Easy & Convenient To Use.....	5	4	3	2	1	...00
<input type="checkbox"/> Providing Clients A Faster Refund.....	5	4	3	2	1	...00
<input type="checkbox"/> Allowing Balance Due Payments Right Up To The Deadline.....	5	4	3	2	1	...00
<input type="checkbox"/> Getting Returns To The IRS Quickly.....	5	4	3	2	1	...00
<input type="checkbox"/> Having IRS Acknowledge Receipt And Acceptance Of A Return.....	5	4	3	2	1	...00
<input type="checkbox"/> Having A Record Of Clients' Tax Returns As Filed.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Inexpensive To Use.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Alerted To Potential Errors Sooner Rather Than Later.....	5	4	3	2	1	...00
<input type="checkbox"/> Feeling The Filing Method Is Private & Secure.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Able To File Direct To The IRS Without 3 <sup>rd</sup> Party Involvement.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Compatible With The Technology You Have Access To.....	5	4	3	2	1	...00
<input type="checkbox"/> Not Exposing A Taxpayer To Greater Risk Of Audit.....	5	4	3	2	1	...00
<input type="checkbox"/> Being Able To File All Necessary Forms, Schedules, And Attachments.....	5	4	3	2	1	...00
<input type="checkbox"/> Reducing Your Paperwork And Paper Storage.....	5	4	3	2	1	...00
<input type="checkbox"/> Being A Filing Method That Is Sustainable Within Your Business Model.....	5	4	3	2	1	...00

16. I'm going to read a list of steps which are a part of the process of e-filing. After I read each one, please tell me if you feel that step is...Very Difficult, Difficult, Neither Difficult Nor Easy, Easy, or Very Easy. Let's start with...(WITH LIST RANDOMIZED, READ EACH ITEM AND CIRCLE RATING. RE-READ RATING SCALE AS NECESSARY.)

	Very Difficult	Difficult	Neither Difficult Nor Easy	Easy	Very Easy	
<input type="checkbox"/> Registration With The IRS.....	5	4	3	2	1	...00
<input type="checkbox"/> The Cost Of Setting Up Your Tax Practice To Be Able To Use e-file.....	5	4	3	2	1	...00
<input type="checkbox"/> Finding The Right Software To Use With e-file.....	5	4	3	2	1	...00
<input type="checkbox"/> Learning To Use e-file.....	5	4	3	2	1	...00
<input type="checkbox"/> Dealing With Forms, Schedules, and Attachments You Cannot e-file.....	5	4	3	2	1	...00
<input type="checkbox"/> Dealing With e-filed Returns Rejected By The IRS.....	5	4	3	2	1	...00

17. Is there anything else that you dislike about e-file that you want to tell me at this time? Please be specific. (RECORD VERBATIM OTHER DISLIKES BELOW.)

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...OE

18. To what extent would the following ideas, if implemented, influence you to use e-file or use it more often? After I read each idea, please tell me if you...Definitely Would, Probably Would, Might Or Might Not, Probably Would Not, or Definitely Would Not use e-file, or use it more often, if this idea were implemented. Let's start with...(WITH LIST RANDOMIZED, READ EACH ITEM AND CIRCLE RATING. RE-READ RATING SCALE AS NECESSARY.)

	Definitely Would Use	Probably Would Use	Might/Might Not Use	Probably Would Not Use	Definitely Would Not Use	NO READ: Don't Know	
<input type="checkbox"/> Providing More e-file Training.....	5	4	3	2	1	x	...00
<input type="checkbox"/> More Marketing Of e-file.....	5	4	3	2	1	x	...00
<input type="checkbox"/> Allowing ALL Forms, Schedules & Attachments To Be e-filed.....	5	4	3	2	1	x	...00
<input type="checkbox"/> Extending The Deadline For e-filed Returns & Payments.....	5	4	3	2	1	x	...00
<input type="checkbox"/> Providing Taxpayers With Incentives To Use e-file.....	5	4	3	2	1	x	...00
<input type="checkbox"/> Providing Preparers With Financial Incentives To Use e-file.....	5	4	3	2	1	x	...00
<input type="checkbox"/> Providing Preparers With Customer Service Incentives To Use e-file.....	5	4	3	2	1	x	...00

IF "Definitely Would" OR "Probably Would" TO "Providing More e-file Training" ABOVE, ASK:

19. You indicated that you would use e-file or use it more if there was more e-file training provided. Which one of the following training methods/media would you personally prefer? (WITH LIST RANDOMIZED, READ CHOICES AND CIRCLE ONLY ONE ANSWER.)

- Printed Materials For Self-Training.....1 ...00
- On-Site Training - e.g., at Tax Forums, seminars, etc.....2
- On-Line Training At The IRS Website, irs.gov.....3
- Other (SPECIFY) \_\_\_\_\_4
- None Of The Above.....5



**ASK ALL NON-USERS OF E-FILE (109-1 IN BOX):**

20. As noted earlier, you did not e-file any of your clients' returns in 2008. What, if anything, would make you start using e-file (or start using it again)? (PROBE BEFORE CIRCLING "NOTHING" AND IF ANYTHING MENTIONED, RECORD VERBATIM & PROBE FULLY TO UNDERSTAND EACH IDEA/SUGGESTION AND ITS BENEFITS.)

WHAT WOULD MAKE YOU START: \_\_\_\_\_ ...OE

SPECIFIC BENEFITS OF THIS MENTION: \_\_\_\_\_ ...OE

WHAT WOULD MAKE YOU START: \_\_\_\_\_ ...OE

SPECIFIC BENEFITS OF THIS MENTION: \_\_\_\_\_ ...OE

WHAT WOULD MAKE YOU START: \_\_\_\_\_ ...OE

SPECIFIC BENEFITS OF THIS MENTION: \_\_\_\_\_ ...OE

Nothing.....1 ...00

**ASK ALL "LIGHT USERS" (109-2 IN BOX) AND ALL "HEAVY USERS" (109-3 IN BOX):**

21. Overall, how satisfied are you with e-file? Are you...(READ CHOICES IN ORDER SHOWN AND CIRCLE ONE ANSWER.)

Very Satisfied.....1 ...00

Somewhat Satisfied.....2

Neither Satisfied Nor Dissatisfied.....3

Somewhat Dissatisfied.....4

Very Dissatisfied.....5

(DON'T READ:) Don't Know/Refused.....x

**ASK ALL:**

22. Next, based upon all that you know about e-file, what do you think is the overall impact of e-file on a Preparer’s business? Is it...(READ CHOICES IN ORDER SHOWN AND CIRCLE ONE ANSWER.)

- Very Positive.....1 ...00
- Somewhat Positive.....2
- Neither Positive Nor Negative.....3
- Somewhat Negative.....4
- Or, Very Negative.....5
- (DON'T READ:) Don't Know/Refused.....x

23. Now let’s talk about the impact of e-file on specific aspects of a Preparer’s business. (ADDITIONALLY, READ TO “NON-USERS”: We understand that you’ll probably answer these questions based on what you have read or heard about e-file, so if you feel you cannot answer any question, please say so.) **Let’s start with...**(WITH BOXED ASPECTS RANDOMIZED, READ EACH ASPECT AND THE “Does e-file...” QUESTION NEXT TO IT. THEN FLOW RIGHT ON INTO RESPONSE CHOICES, READING ALL OF THEM AS A GROUP AND IN THE ORDER BELOW, AND CIRCLE ONLY ONE ANSWER.)

- Computer Hardware, Software Or Other Equipment Costs Per Return: Does e-file... ...00
  - Greatly Increase.....1
  - Increase.....2
  - Not Affect.....3
  - Decrease.....4
  - Or Greatly Decrease These Costs Per Return.....5
  - (DON'T READ:) Don't Know.....x
  
- The Amount Of Fees Per Return That A Preparer Charges Clients: Does e-file... ...00
  - Greatly Increase.....1
  - Increase.....2
  - Not Affect.....3
  - Decrease.....4
  - Or Greatly Decrease The Amount Of Fees Charged Per Return.....5
  - (DON'T READ:) Don't Know.....x
  
- The Number Of Labor Hours Per Return A Preparer Needs During Filing Season: Does e-file... ...00
  - Greatly Increase.....1
  - Increase.....2
  - Not Affect.....3
  - Decrease.....4
  - Or Greatly Decrease The Number Of Labor Hours Per Return.....5
  - (DON'T READ:) Don't Know.....x
  
- Effect On A Preparer Firm’s Profitability: Does e-file... ...00
  - Greatly Increase.....1
  - Increase.....2
  - Not Affect.....3
  - Decrease.....4
  - Or Greatly Decrease A Firm’s Profitability.....5
  - (DON'T READ:) Don't Know.....x
  
- Effect On A Preparer’s Total Number Of Clients: Does e-file... ...00
  - Greatly Increase.....1
  - Increase.....2
  - Not Affect.....3
  - Decrease.....4
  - Or Greatly Decrease A Preparer’s Total Number Of Clients.....5
  - (DON'T READ:) Don't Know.....x

24. As you know, e-file provides faster notification of receipt and acceptance of a return - it takes just 4 to 6 days for e-file vs. 4 to 6 weeks for paper filing. This faster notification often means immediate re-work and re-submission of rejected returns, without the delay inherent in paper-mailed returns. To what extent does this affect your work or capacity during a busy filing season? Does it...(READ CHOICES AND CIRCLE ONE ANSWER.)

- Greatly Increase.....1 ...00
- Increase.....2
- Not Affect.....3
- Decrease.....4
- Or, Greatly Decrease Your Work Or Capacity During Filing Season.....5
- (DON'T READ:) Don't Know/Can't Say.....6

25. Next, a number of States have imposed a requirement on Preparers filing more than a certain number of State personal income tax returns per year to e-file, unless the client opts out or the Preparer can demonstrate a hardship. If this approach were to be adopted at the Federal level and require Preparers to e-file all individual Federal Income Tax Returns, would you generally...(READ ALL RESPONSE CHOICES & CIRCLE ONE ANSWER. IF A RESPONSE CALLS FOR A PROBE, ASK THAT PROBE A-F-T-E-R READING ALL CHOICES AND CIRCLING ANSWER TO THE MAIN QUESTION.)

- e-file without reservation.....1 ...00
- e-file, but have some reservations.....2
- Encourage your clients to opt out and file on paper (CIRCLE & THEN PROBE).....3

PROBE: Why do you say that? \_\_\_\_\_ ...OE

Or, Seek to demonstrate this causes hardship in order to obtain an exception and file on paper (CIRCLE & THEN PROBE).....4

PROBE: Why do you say that? \_\_\_\_\_ ...OE

(DON'T READ, BUT CIRCLE IF...) Don't know/Can't say/Refused.....5

26. I have just a few more questions for classification and analytical purposes only. Remember, we are bound by law and research ethics to not share any of your personal information with anyone, including the IRS. First, which, if any, of the following products or services do you use in your tax preparation and filing work? (WITH LIST RANDOMIZED, READ PRODUCTS/SERVICES AND CIRCLE ALL THAT APPLY.)

- A Computer.....1
- Internet Access Using A Dial-Up Connection.....2
- Internet Access Using A High-Speed Connection Such As DSL Or Cable Modem.....3
- Tax Preparation Software.....4
- Tax Preparation Software With An e-file Option.....5
- Tax Preparation Software With An e-file Option And Special Forms Support.....6
- (CIRCLE HERE IF NONE OF THE ABOVE).....x

D1. Which of the following best describes the primary focus of your work? Are you primarily...? (READ CHOICES & CIRCLE ONE ANSWER BELOW.)

- A Professional Tax Preparer.....1 ...00
- A Financial Planner, With Tax Preparation Being Just One Of Your Services.....2
- An Accountant or CPA, With Tax Preparation Being Just One Of Your Services.....3
- Or Another Type Of Professional, With Tax Preparation Being One Of Your Services (SPECIFY: What Type Of Professional?)\_\_\_\_\_x

D2. **How many years have you been involved in tax preparation?** (ENTER # YEARS HERE: )..... ..00

RUSSELL TAB: SHOW CLIENT POSSIBLE RANGES, BASED ON ARRAY, BEFORE SETTING FINAL RANGES.

D3. **When you do tax preparation work, do you...**(DON'T READ. CIRCLE ONE.)  
Work Alone As An Independent.....1 ..00  
Work With A Firm.....2  
Or Work Both As An Independent & With A Firm.....3  
(DON'T OFFER AS A CHOICE, BUT CIRCLE IF:) Refused.....y

D4. **Including yourself, other tax preparers, and all other types of employees, how many people in total are employed by you or by your firm at all of its locations in the U.S.?** (ENTER NUMBER BELOW. REPEAT # AND ASK RESPONDENT TO CONFIRM IT.)  
TOTAL EMPLOYEES IN FIRM, INCLUDING SELF... ..00-00

D5. **Of the (READ RESPONSE FROM Q.D-4) total employees in your firm, how many are dedicated to tax preparation work?** (ENTER NUMBER BELOW. REPEAT # AND ASK RESPONDENT TO CONFIRM IT.)  
TOTAL EMPLOYEES DEDICATED TO TAX PREPARATION WORK... ..00-00

D6. **Please estimate, as closely as you can, the total number of INDIVIDUAL Federal Income Tax Returns that are prepared by all Preparers in your firm, including yourself.** (ENTER NUMBER BELOW. REPEAT # AND ASK RESPONDENT TO CONFIRM IT.)  
ESTIMATED TOTAL # RETURNS PREPARED BY ALL PREPARERS IN FIRM... ..00-00

D7. **For analytical purposes only, please estimate the total revenues of your firm for 2008 and please include revenue from all employees and all sources, including from tax preparation work as well as other services.** (ENTER NUMBER BELOW. REPEAT # AND ASK RESPONDENT TO CONFIRM IT.)  
ESTIMATED TOTAL 2008 REVENUES FOR FIRM... ..00-00

D8. **Finally, is your age...**(READ LIST & CIRCLE ONE ANSWER.)  
18-29.....1 ..00  
30-40.....2  
41-50.....3  
51-60.....4  
Age 61 Or Over.....5

D9. **CIRCLE GENDER (WHICH SHOULD NOW BE APPARENT)...**  
Male.....1 ..00  
Female.....2

D10. **NOTE: ETA WILL PROVIDE A "TOTAL # RETURNS FILED IN 2008" APPEND FOR EACH PREPARER IN SAMPLE.**

**AT THIS POINT, IF THIS RESPONDENT ASKED WHICH STATEMENTS WERE TRUE/FALSE IN Q7, THEN CONTINUE WITH...**

After you completed the True/False question earlier, I promised to tell you later which statements were true and which were false. I'll read each statement and then its True/False answer: (READ EACH STATEMENT AND NOTE WHETHER TRUE OR FALSE.)

- *With e-file, when you finish preparing a Federal Return on a computer and press "submit" or "send", the return goes directly to the IRS*
  - **This is False.** After you press "submit" or "send", the return goes to a Transmitter firm, which then sends the return to the IRS.
- *e-file increases the chance that a client's return will be audited by the IRS*
  - **This is False.** E-file does not increase the chance of a return being audited by the IRS.
- *Preparing Federal returns on a computer means that you are using e-file*
  - **This is False.** To be considered an e-file user, you have to both prepare the return on a computer and then submit or send the return by computer.
- *You can only use e-file if you have a High-Speed Internet connection such as Broadband, DSL, or Cable Modem – you cannot use it with a Dial-Up connection*
  - **This is False.** You can use e-file with a Dial-Up Connection as well with a Broadband, DSL, or Cable Modem connection.
- *e-file supports all IRS forms, schedules, and attachments*
  - **This is False.** There are some forms, schedules and attachments which cannot be currently e-filed.
- *You cannot use e-file when filing a client return past the April 15<sup>th</sup> filing deadline*
  - **This is also False.** You can use e-file until October 15<sup>th</sup>, provided the Taxpayer has filed for an extension by April 15<sup>th</sup>.

**CLOSING COMMENTS:**

So, that completes the survey. Thank you for your time and help. We are required by law to provide you 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 Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. **CROSS-CHECK COMPLETENESS AND ACCURATE TRANSFER TO BOX ON PAGE 1 OF ALL APPLICABLE APPENDED DATA SHOWN FOR THIS RESPONDENT ON THE SAMPLING LIST.**