

EFTPS PAYMENT OPTION SURVEY
300 Small Employers Nationally
(150 of Total Must Have a Typical Quarterly Federal Employment Tax Liability <\$2,500)
Winter 2010

INTRODUCTION

Hello. My name is _____ with M/A/R/C Research, an independent market research company. I am calling on behalf of the U.S. Department of the Treasury. Are you, or may I speak with, the person at your location MOST responsible for paying your business's federal employment taxes? (IF TRANSFERRED TO NEW RESPONDENT THEN REPEAT INTRODUCTION)

S1. (ACCEPT CHANGED TELEPHONE NUMBER TO REACH ELIGIBLE RESPONDENT)

Respondent available..... 1
Respondent not available [SCHEDULE CALLBACK].....2

We are conducting a survey of how small employers pay their federal employment taxes and would like to include your opinions.

This is NOT a sales call. This call is for research purposes only. All of your individual responses will remain completely private and will not be shared with anyone else or linked to you. This survey should take about 10 minutes of your time.

IF NEEDED:

IF RESPONDENT EXPRESSES CONCERN AT ANY POINT, REASSURE THEM THAT YOU DO NOT WORK FOR THE GOVERNMENT. YOU ARE WORKING FOR AN INDEPENDENT RESEARCH COMPANY. THEIR ANSWERS WILL BE KEPT COMPLETELY CONFIDENTIAL AND THEIR INDIVIDUAL RESPONSES WILL NOT BE SHARED WITH ANYONE OR LINKED TO THEM.

If you have any comments regarding this interview, please reference OMB 1510-0074 and send your comments to Melanie Rigney, Financial Management Service, 401 14th Street SW, Room 515E Washington, DC 20227.

IF RESPONDENT WANTS A PHONE NUMBER TO CALL TO VERIFY THIS IS A LEGITIMATE SURVEY: MELANIE RIGNEY AT 202-874-6763.

SCREENER

S2. Do you or does any member of your household work for? (READ LIST)

The Internal Revenue Service (IRS).....1
Federal Reserve Board or/and Federal Reserve Bank.....2
The U.S. Department of the Treasury.....3
A tax preparer, CPA, or accounting firm.....4
None of the above (VOL).....5
Don't know/refused (VOL).....9

[IF S2=5 or 9, CONTINUE; OTHERWISE, TALLY AND TERMINATE: NER-EXP.]

S3. Which of the following best describes your company's total number of employees including all locations? By employees, I mean people for whom you make income tax, Medicare, and Social Security deposits, not contractors. (READ LIST)

- Yourself only, no other employees.....1
- 2-10 employees.....2
- 11 – 50 employees.....3
- 51 or more employees.....4
- (DO NOT READ) Refused.....5

[IF Q.S3=2, CONTINUE; OTHERWISE TALLY AND TERMINATE: NER-DEMO.]

S4. When making your federal employment tax deposits, which of the following methods have you EVER used? (READ AND RANDOMIZE LIST, PAUSE FOR ANSWER AFTER EACH. RECORD EACH YES RESPONSE.)

- Mailed a coupon and payment to the IRS.....1
- Took a coupon and payment to the bank.....2
- Mailed a check with your quarterly 941 or annual 944 tax return.....3
- Made a payment yourself via the phone or Internet.....4
- Had a tax professional, payroll service, or other third party make your payment.....5

[IF MULTIPLE ANSWERS TO S4, ASK S5; IF SINGLE ANSWER 4 OR 5, TERMINATE: NER-USAGE1; IF SINGLE ANSWER 1, 2, OR 3, TALLY AND ASK S6]

S5. Which do you do MOST OFTEN? (READ LIST; FORCE CHOICE)

- Mail a coupon and payment to the IRS.....1
- Take a coupon and payment to the bank.....2
- Mail a check with your quarterly 941 or annual 944 tax return.....3
- Make a payment yourself via the phone or Internet.....4
- Have a tax professional, payroll service, or other third party make your payment.....5

[IF S5 = 1, 2, OR 3, CONTINUE; OTHERWISE, TALLY AND TERMINATE: NER-USAGE2]

S6. What is the amount of your typical QUARTERLY Federal employment tax liability? (READ LIST)

- Less than \$1,000 per quarter.....1
- At least \$1,000 to \$2,500 per quarter.....2
- Over \$2,500 per quarter.....3

[S6. MUST = 1 OR 2 FOR AT LEAST 150 RESPONDENTS. CONTINUE IF QUOTA HAS NOT BEEN ACHIEVED; OTHERWISE, TALLY AND TERMINATE NER-QUOTA]

AWARENESS OF OPTIONS

1. I'd like to know where you get advice about paying your federal employment deposits. I'd like you to think specifically about tax *payment* advice, not tax filing advice. To which of these sources do you turn to get tax *payment* advice? (READ AND RANDOMIZE LIST; ACCEPT MULTIPLE ANSWERS)

- My tax preparer, CPA, or accounting firm.....1
- My bank/credit union/financial institution.....2
- The Internal Revenue Service/IRS.....3
- Associations/Web sites/publications specific to my industry.....4
- General business associations/Web sites/publications.....5
- Friends/family members/colleagues/word of mouth.....6
- Don't know/Not sure.....7

2. The U.S. Department of the Treasury offers a free electronic service to pay your federal taxes—the Electronic Federal Tax Payment System, or EFTPS. You can make payments through EFTPS via the phone or Internet. It takes about seven days for your enrollment credentials to arrive via U.S. mail. After that, you can schedule tax payments up to 120 days in advance. To be timely, payments must be scheduled by 8 p.m. ET the day before the due date. Have you ever heard of EFTPS?

- Yes.....1
- No.....2
- Don't know/Not sure.....3

[TALLY; ACCEPT ALL ANSWERS]

[ASK Q.3 ONLY IF S4 = 2 ONLY OR IF S5 = 2; OTHERWISE, SKIP TO Q.4]

3. A number of banks and credit unions have stopped accepting paper coupons. If your financial institution did so, would you MOST likely to: (READ AND RANDOMIZE LIST; FORCE CHOICE)

- Mail the coupon and payment to the IRS.....1
- Have my bank/credit union/financial institution handle for me.....2
- Pay online.....3
- Pay by telephone.....4
- Have a tax professional, payroll service, or other third party handle for me.....5
- (DO NOT READ) Move to another bank.....6

4. If paying your Federal employment taxes with a paper coupon no longer was an option, what would you be MOST likely to do? (READ AND RANDOMIZE LIST; FORCE CHOICE)

- Pay online.....1
- Pay by telephone.....2
- Have a tax professional, payroll service, or other third party handle.....3

[ASK Qs.5 AND Q.6 ONLY IF S6 = 1 OR 2; IF NOT, SKIP TO Q.7]

5. You mentioned that your typical quarterly tax payment is less than \$2,500. Many entities with a liability of less than \$2,500 per quarter do not need to use coupons. Instead, they may mail a check with their quarterly 941 return or their annual 944 return. Were you aware of this?

- . Yes.....1
- . No.....2
- Don't know/Not sure.....3

6. If paying your Federal employment taxes with a coupon no longer was an option, how interested would you be in learning whether you could make this payment with your quarterly 941 or annual 944 return? (READ LIST)

- Very interested..... 1
- Somewhat interested..... 2
- Neither interested or disinterested..... 3
- Not very interested..... 4
- Not at all interested..... 5

DEMOGRAPHICS

7. These last few questions are for classification purposes only.

Do you have a personal computer or laptop computer that you use to help run and manage your business?

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

[ASK IF YES AT Q.7, OTHERWISE SKIP TO Q.9]

8. Does this computer have access to the Internet?

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

9. How frequently do you use the Internet or telephone to make a purchase, pay a bill, or conduct another financial transaction?

- At least once per week..... 1
- Less often than once per week, but at least once per month..... 2
- Less often than once per month, but at least once per year..... 3
- Less often than once per year..... 4
- Never..... 5
- Prefer not to answer..... 6

10. What is your job title or job function? [_____]

11. Which of the following describes your age? (READ LIST)

- Under 30..... 1
- 31- 40..... 2
- 41- 50..... 3
- 51- 60..... 4
- 61 or older..... 5
- Prefer not to answer..... 6

12. Would you describe yourself as...
- Hispanic or Latino.....1
 - Not Hispanic or Latino.....2
 - Prefer not to answer.....3

13. Would you describe yourself as (ACCEPT MULTIPLE ANSWERS)...
- American Indian or Alaska Native.....1
 - Asian.....2
 - Black or African American.....3
 - Native Hawaiian or Other Pacific Islander.....4
 - White.....5
 - Prefer not to answer.....6

[PROVIDE THE NUMBER OF RESPONDENTS WHO SELECTED ONLY ONE CATEGORY SEPARATELY FOR EACH CATEGORY AS WELL AS DETAILED DISTRIBUTIONS, INCLUDING ALL POSSIBLE COMBINATIONS, OF MULTIPLE RESPONSES.]

Thank you for your time. Just in case my supervisor needs to verify that I conducted this interview, would you please tell me your first name?

Thank you again. Goodbye.

RECORD FROM SAMPLE:

Phone:.....(____) _____ - _____
 CBSA code....._____
 State:_____
 Region:....._____

DATE OF INTERVIEW ____ / ____ / **10**

GENDER: RECORD.

Male 1
 Female 2