

**INTERVIEW GUIDE**  
**EFTPS 1040-ES QUARTERLY PAYERS SURVEY IN-DEPTH INTERVIEWS**  
**SOLE PROPRIETORS**

**I. Introduction (1-2 minutes)**

Hi, may I speak with (name on list)?

This is \_\_\_\_\_, I am calling from Harte-Hanks Analytics on behalf of the U.S. Department of the Treasury.

**If necessary, say:** We are scheduled to have a phone interview. It will take about 25-30 minutes. Is this a good time for you to talk?

- 1 Respondent agrees [CONTINUE]
- 2 Respondent not available at this time [SET UP CALL BACK]

That's great. First, I'd like to remind you that this is strictly a research survey, so I will not be trying to sell you anything nor will I be asking you to disclose personal or business financial information. I'll be asking for your opinions. There are no "right" or "wrong" answers, and your participation will be confidential.

May I have your permission to tape record our interview, so I can focus on the discussion and not have to worry about taking detailed notes?

- 1 No [DO NOT RECORD INTERVIEW BUT CONTINUE]
- 2 Yes [RECORD INTERVIEW AND CONTINUE]

**II. Reconfirming Qualifications/Warm-up (2-3 minutes)**

I would like to start by hearing briefly about your business.

1. My understanding is that you are self-employed and operate as a sole proprietor. Do I have that right? *If NO, terminate.*
2. Do you make quarterly estimated Federal tax payments with a check; that is, do you complete a 1040-ES voucher and mail it in with a check yourself? *If NO, or if a tax professional or someone else does this for them, terminate.*
3. Briefly describe your business. What kind of business it is? How long have you been operating this business?
4. Do you have a job with any company other than your own for which you are paid income and file a tax return? *If YES, terminate.*

**III. Attitudes About Electronic Payments(15-17 minutes)**

1. Why do you use a paper voucher and check that you mail to the IRS to make your quarterly estimated tax payments?
2. Are you aware of alternative methods for making your quarterly estimated tax payments? What ways? What do you think of the methods you are familiar with? *Note to interviewer: Alternative methods include the Electronic Federal Tax Payment System, a free service from the U. S. Department of the Treasury that includes a Web site, voice response system, and live operator assistance for Federal tax payments. Other methods include making a payment using IRS credit/debit vendors or IRS e-file using a banking account.*
3. Have you considered or tried any alternative methods in the past? If not, why haven't you considered it? If so, how did that go and why do you continue to use a paper method? *Listen for reasons such as the enrollment process, not having access to a computer/Internet, not wanting the government to have your banking information, controlling when payment is made, etc.*
4. *If not already mentioned unaided ask:* Are you familiar with the term Electronic Federal Tax Payment System or EFTPS or F-Tips for short? What do you know about EFTPS? *For clarification inform respondent of the following: EFTPS is a free service from the U.S. Department of the Treasury that allows users to make tax payments via a secure Web site, through a voice response system, or by speaking directly with a live operator. Additionally, electronic federal tax payments can be made through IRS credit/debit vendors or IRS e-file using a banking account. After hearing this description, are you familiar with EFTPS?*
5. Can you identify any advantages and/or disadvantages to making payments electronically? Explain.
6. What would it take for you to start making payments electronically?
7. What would make it easier for you to pay electronically? *If not mentioned, probe about options not presently offered.* Would any of the following make it easier: Paying through your financial institution's Web site? Paying via an e-Wallet, such as PayPal? Using a mobile application? Being offered bilingual support?
8. Can you think of an example of a transaction that you used to handle by paper/mail that you are now handling electronically? What motivated you to transition to an electronic application? How do you feel about it now that you have made the change? *If needed offer an example.* For example, do you receive and pay bills using online banking? Do you access health insurance claim status online? *If yes:* How likely is it that these experiences would motivate you to consider converting to electronic federal tax payment?
9. Where or from whom would you seek information about how to set up and make payments for your quarterly estimated taxes electronically?

10. How would you feel if at some point all sole proprietors are required to pay federal taxes electronically? How might you react? What actions, if any would you take in this situation? *If they would take action, probe:* How and where would you turn for support?
11. Is there anything else on the topic of paying quarterly estimated taxes electronically that you would like to share with me before we conclude?

#### IV. Classification Questions (2 minutes)

I have just a few final questions for classification purposes and then I'll ask for your mailing address for the gift cheque.

1. How many adults (18+ and <18) are in your household?
2. Do you rent or own your home?
3. How frequently do you use the Internet?

Daily  
A few times per week  
Once a week  
A few times per month  
Once a month  
Less than once a month  
Never

4. How do you connect to the Internet? (*Identify all that apply*)

Through a computer using high-speed Internet service (wired/wireless)  
Through a computer using dial-up service  
Through a mobile device such as a smart phone or tablet

5. Where do you have access to a computer with Internet access? Identify all that apply.

Home  
Business  
Home or business other than your own  
Library/school  
Other public place, please specify \_\_\_\_\_

6. Do you use any of the following?

Smart phone  
Cell phone  
Tablet  
Gaming device  
Online banking

7. Have you ever used a mobile app?

Yes  
No

**V. Closing (1 minute)**

The information you have provided has been very valuable. Thanks very much for your time and opinions. Have a nice (day/evening).