

Wave 1

(Prenote Letter)

Dear Tax Practitioner:

I need your help with an important initiative I am undertaking to improve our service to America's taxpayers. I want to get feedback from tax practitioners like you whose clients are required to file an employment tax return using Forms 940, 941, 943, 944 or 945. You have been identified as an employment tax preparer by the Internal Revenue Service (IRS).

In a few days, you will receive a survey asking a few questions about your experiences and perceptions regarding e-filing your clients' employment tax returns. Answering these questions should take less than 5 minutes. Your answers will be combined with responses from other tax practitioners to help us understand the reasons why your clients' employment tax returns are submitted on paper or electronically. We would like to know your experience with electronic filing, or the barriers that keep you from filing electronically for your clients so we can remove those barriers.

The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801.

Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. We are required to follow to the extent allowed by law protections required by the Privacy Act and/or Internal Revenue Code section 6103.

I am committed to improving the service that IRS provides to every taxpayer. Please help me in this effort by completing and returning the survey as soon as possible. If you do not receive a survey within the next week, or if you have any questions, please contact us at XXX-XXX-XXX or email XXXXXXXX@irs.gov.

Thank you in advance for your cooperation.

Sincerely,

Robert L. Hunt
Director, Operations Support

L1_XXXXX

Wave 2

(Cover Letter... includes survey questionnaire)

Dear Tax Practitioner:

A few days ago, you received a letter from me asking for your help with an important IRS research project.

We are administering a nationwide survey among practitioners whose clients are required to file an employment tax return using Forms 940, 941, 943, 944 or 945. We want to understand the reasons why your clients' employment tax returns are submitted on paper or electronically. Your responses are critical to the accuracy of this research.

We will hold your identity anonymous. Your answers will be grouped with others, so that no individual reply can be traced back to a specific person or case number.

This brief survey should take less than 5 minutes to complete. We have included a postage-paid reply envelope for you to return your completed survey. If you have any questions or concerns, please feel free to contact us at XXX-XXX-XXXX or email XXXXXXX@irs.gov.

Thank you in advance for your cooperation.

Sincerely,

Robert L. Hunt
Director, Operations Support

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Wave 2

(Cover Letter... includes survey questionnaire)

Employment Tax E-File Survey for Tax Practitioners

OMB# 1545-1432

1. For how many of your clients do you prepare federal employment tax returns?
 - None (please skip to Question #9)
 - 1-24
 - 25-49
 - 50-99
 - 100 or more

2. How are the employment tax returns you prepare for your clients commonly filed? (mark all that apply)
 - I e-file the return through a third party who is an IRS authorized transmitter.
 - I e-file the return for the client myself, since I am authorized by the IRS to do so.
 - I file the return on paper for the client.
 - I complete the return and give it to the client, who files it however they prefer.
 - Other (please describe) _____

3. When the employment tax returns you prepare are not e-filed, what are the main reasons why not? (mark all that apply)
 - Clients do not want to pay for e-filing.
 - Clients worry about tax data security when e-filing.
 - Clients believe e-filing is too slow or complicated.
 - Clients are more familiar and comfortable with filing on paper.
 - I prefer not to register with the IRS as a Reporting Agent.
 - Other (please describe) _____

4. Within the last year, have you assisted your employment tax clients with or advised them regarding any of the following? (mark all that apply)
 - Applying for an on-line employment tax signature PIN
 - Filing federal income reporting documents, such as W-2s and 1099s
 - Making employment tax payments and deposits
 - Hiring a dedicated payroll services firm to deal with employment taxes

5. What other returns do you e-file for your federal employment tax clients? (mark all that apply)
 - No other kinds
 - State and local employment tax returns
 - Other federal business returns
 - State and local business returns
 - Federal personal income tax returns
 - State and local personal income tax returns
 - Other (please describe) _____

The IRS recently introduced two new methods of electronically signing e-filed employment tax returns, using Forms 8879-EMP and 8453-EMP. With the 8879-EMP, the employer signs a form authorizing the return originator to transmit a PIN to the IRS in place of a signature, and the originator retains the signed paper form. With the 8453-EMP the employer signs a paper form which is then scanned, and a PDF signature document is transmitted as an attachment to the e-filed return.

Wave 2

(Cover Letter... includes survey questionnaire)

6. Were you aware that these new signature methods were available?
- No (Please skip to question #9)
 - Yes
7. Have you tried using the new electronic signature methods?
- No, I have not. (please skip to Question #9)
 - Yes, I have tried the Form 8879-EMP method (PIN entry).
 - Yes, I have tried the Form 8453-EMP method (PDF attachment).
 - Yes, I have tried both methods.
8. How was your experience using the new signature methods?
9. How do you prefer to get general information for employment tax practitioners? (mark all that apply)
- From IRS printed publications and mass mailing
 - From the IRS tax practitioner website
 - From an IRS walk-in help-desk or telephone help-line
 - From tax professional associations and conferences
 - Other (please describe) _____
10. What can the IRS do to make employment tax e-filing more attractive to you as a tax practitioner? (mark all that apply)
- Make it free or low-cost.
 - Make it simpler and quicker to enroll in the system.
 - Simplify the electronic signature process.
 - Provide better guidance and instructions.
 - Other (please describe) _____
11. What in your view are the potential benefits to the tax practitioner community of employment tax e-filing? (mark all that apply)
- It quickly provides proof that a return has been received.
 - It saves on printing, mailing and storage costs.
 - It helps keep client information organized and easily retrievable.
 - Other (please describe) _____

Please use this space for any additional comments or suggestions on improving employment tax e-filing.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the, Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. Please use this space for any additional comments or suggestions on improving employment tax e-filing.

Wave 3

(Postcard Reminder)

RETURN ADDRESS

SE S FR&S LN PAC MS 5350
INTERNAL REVENUE SERVICE
24000 AVILA ROAD
LAGUNA NIGUEL, CA 92677-9608

Do We Have Your Input Yet?

Recently, you received a survey asking questions about your experiences filing your clients' employment tax returns. If you have already completed and returned the survey, please accept our sincere thanks. If not, please take a few minutes to complete and return it today. We want to be sure we have your opinions and suggestions for improving the IRS's service to the public.

If you have not responded to the survey, we will be sending one more copy of the survey in case you did not receive the first one or it has been misplaced. If you have any questions or concerns about this survey, please contact us at XXX-XXX-XXXX or email XXXXXXXX@irs.gov.

Robert L. Hunt
Director, Operations Support

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Wave 4

(Non-Respondent Cover Letter ... includes survey questionnaire)

Dear Tax Practitioner:

Recently you received a letter requesting your feedback about your experiences and perceptions e-filing your clients' employment tax returns. So far, we have not received your completed survey. If you have already completed and returned the survey questions, thank you. If you have not completed the survey, please take a few minutes to fill in your responses.

As described in our previous communication, we are administering a nationwide survey among tax practitioners whose clients are required to file an employment tax return using Forms 940, 941, 943, 944 or 945. Your name was selected for this survey through a random sample of preparers of employment tax forms. We want to understand the reasons why your clients' employment tax returns are submitted on paper or electronically. Your responses are critical to the accurate evaluation of the IRS's service.

We will hold your identity anonymous. Your answers will be grouped with others, so that no individual reply can be traced back to a specific person. Your participation is voluntary.

The survey should take less than 5 minutes to complete. We have included a postage-paid reply envelope for you to return your completed survey. If you have any questions or concerns, please feel free to contact us at XXX-XXX-XXXX or email XXXXXXXX@irs.gov.

The IRS is committed to improving its performance and service to the American public. Your honest opinions will help bring about this improvement.

Thank you in advance for your participation.

Sincerely,

Robert L. Hunt
Director, Operations Support

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