2004 Customer Satisfaction Survey For Form 1120 *e-file* –

The U.S. Corporation Income Tax Return

Presented to:

Internal Revenue Service
DEPARTMENT OF THE TREASURY

Fall 2004 BMF Integration Meetings

Publication 4417 (09/2004)

Catalog # 39128D

Presented by:

FCB & Russell RESEARCH

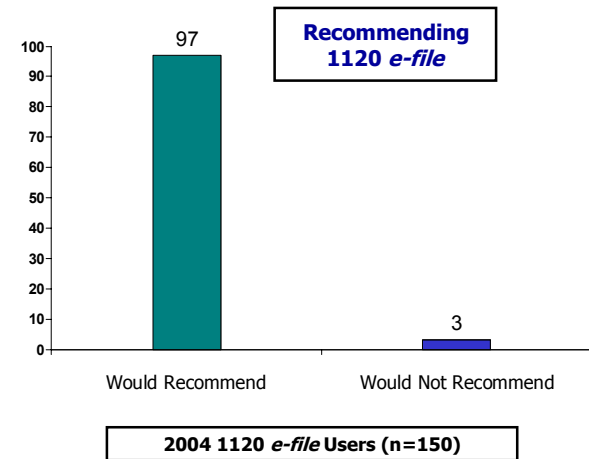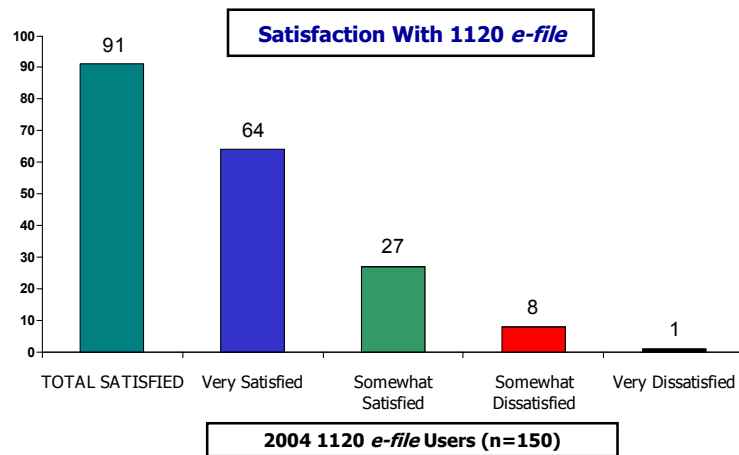# Background, Objectives, Method & Sample Size

- **As *e-file* products come on line, IRS conducts customer satisfaction research for each product.**

  - One of the forms/returns that can be filed electronically is **Form 1120 *e-file*** – the U.S. Corporation Income Tax Return. Form 1120 *e-file* is a part of the Modernized *e-file* program, or MeF – which allows businesses to electronically file and pay any taxes owed at the same time, and involves use of the XML architecture. The benefits of the MeF system are that forms can be transmitted through the Internet, it allows non-XML documents to be transmitted in PDF format, and processes files and acknowledgments faster. For signature, this system involves use of a Practitioner PIN number or a scanned Form 8453.

- **The purpose of the survey was to: 1) gauge User satisfaction with Form 1120 *e-file* and look for ways to increase usage among Non-Users; and 2) provide IRS with quantitative data and analysis to use in making policy decisions related to this form as it moves toward its 80% *e-file* usage goal.**

- **The survey was conducted in July, 2004, via telephone from Russell's national field facility in Wayne, NJ, with respondents drawn from IRS lists of 1120 *e-file* Users and Non-Users.**

- **The sample consisted of 354 interviews conducted among Form 1120 preparers...**

  - 150 with 1120 preparers who are **Users of 1120 *e-file***.

  - And 204 with 1120 preparers who are **Eligible Non-Users of 1120 *e-file***.

  - *Note: the in-going goal for each cell was 250 total interviews. However, the IRS lists used to screen survey respondents were too small to yield 250 total in each cell. As the program grows, future samples will increase to the 250 target level.*

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Findings

Findings Among Users

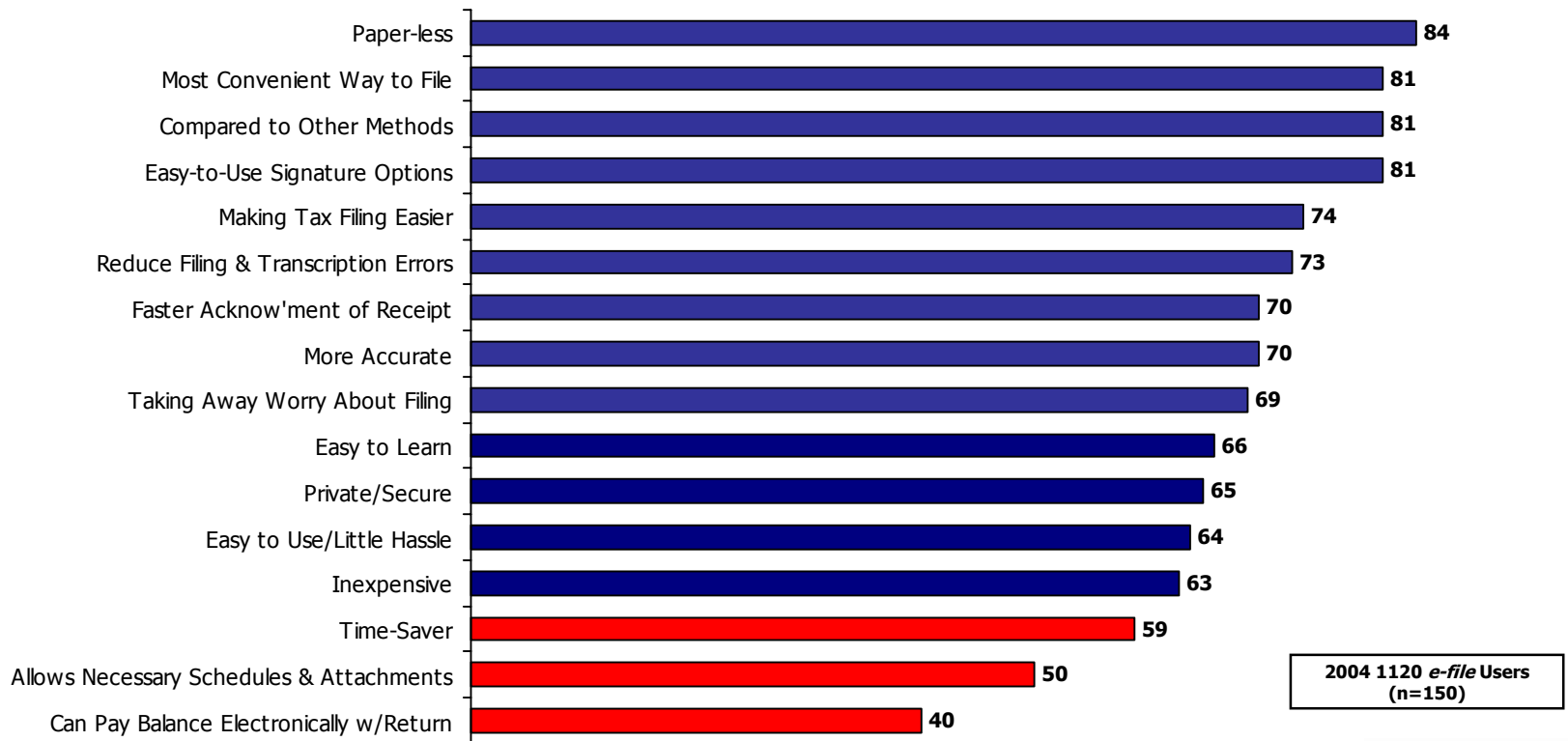# Satisfaction, Recommendation & Specific Likes

- While the proportion of Users at least *somewhat* satisfied with Form 1120 *e-file* was high (91%), the number "very satisfied" (64%) was <u>somewhat lower than we see for other *e-file* products</u> – which is typically 70%+ for Business products and 80%+ for Individual products.

- Still, <u>97% of Users said they would recommend it</u> to others. What do they like about it? Mainly its <u>speed</u>, involving <u>less paperwork</u>, and being <u>easy</u>.

Satisfaction With 1120 *e-file*

2004 1120 *e-file* Users (n=150)

Recommending 1120 *e-file*

2004 1120 *e-file* Users (n=150)

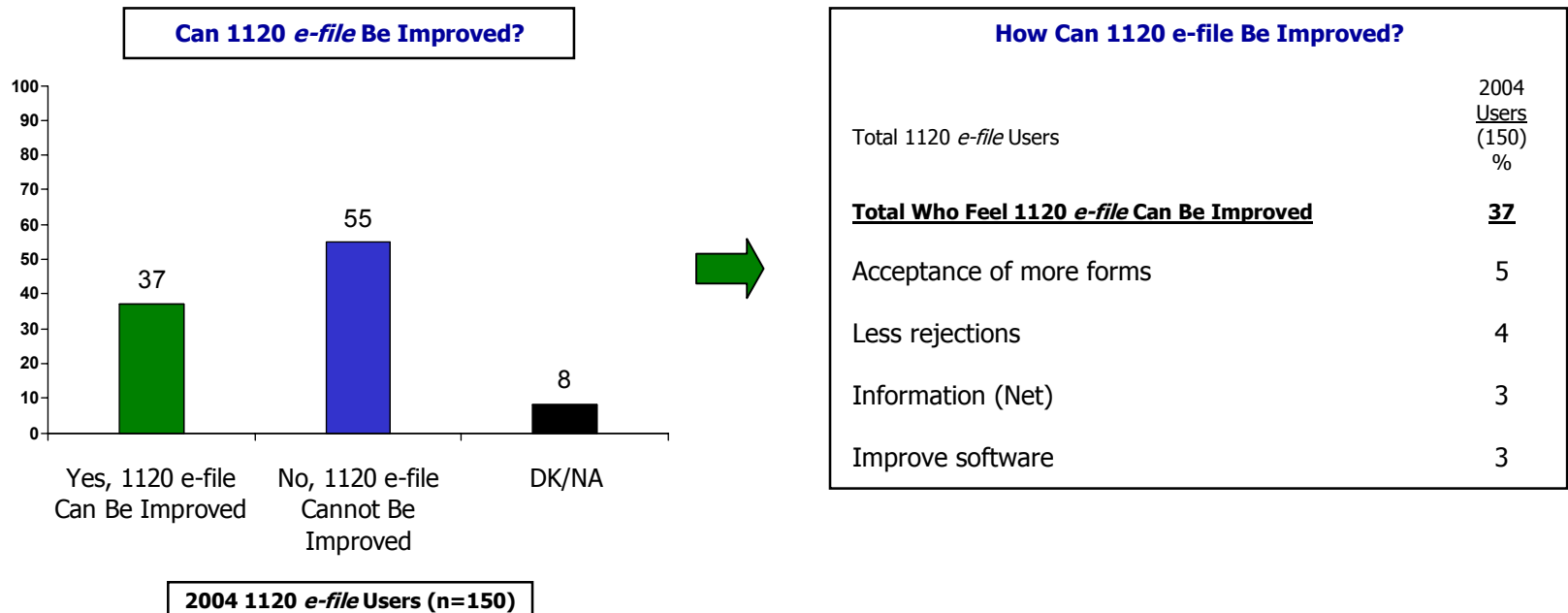| Reasons for Satisfaction With 1120 *e-file* (n=150 Users)	
	%
It's Faster/Speed (Net)	18
Less paperwork	13
Easy to file/convenient (n.s.)	11
Works great/works well	8
Acknowledgement of receipt by IRS	6
Don't have to mail	5
Saves Money	5

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Satisfaction With Specific Characteristics Of 1120 *e-file*

- **Using our rule of thumb that a top-box ("very satisfied") rating of about 70%+ indicates strong satisfaction with a product attribute, we see that Users were clearly satisfied with 1120 *e-file* being <u>paper-less</u>, <u>convenient</u>, <u>better than other methods</u>, with <u>easy-to-use signature options</u>, and <u>makes tax filing easier</u>. However, several key attributes fall below that 70% level and three fall far below – including being a time-saver, allowing necessary schedules and attachments, and paying balances electronically with the return.**

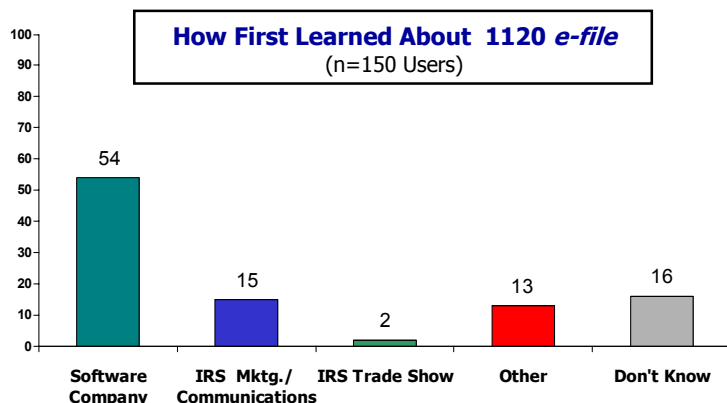| Attribute	Value
Paper-less	84
Most Convenient Way to File	81
Compared to Other Methods	81
Easy-to-Use Signature Options	81
Making Tax Filing Easier	74
Reduce Filing & Transcription Errors	73
Faster Acknow'ment of Receipt	70
More Accurate	70
Taking Away Worry About Filing	69
Easy to Learn	66
Private/Secure	65
Easy to Use/Little Hassle	64
Inexpensive	63
Time-Saver	59
Allows Necessary Schedules & Attachments	50
Can Pay Balance Electronically w/Return	40

2004 1120 *e-file* Users (n=150)

Can 1120 *e-file* Be Improved? If So, How?

- **37% of Users said that 1120 *e-file* can be improved, with the 37% only slightly higher than what we usually see on this measure for other IRS *e-file* products (low-to-mid 30's).**

- **How can it be improved? We re-based suggested improvements on the total User sample (to accurately reflect the level of concern about each issue) and found that the product's main needs are acceptance of more forms and having fewer rejections.**

Can 1120 *e-file* Be Improved?

	Yes, 1120 e-file Can Be Improved	No, 1120 e-file Cannot Be Improved	DK/NA
	37	55	8

2004 1120 *e-file* Users (n=150)

How Can 1120 e-file Be Improved?	2004 Users (150) %
Total 1120 *e-file* Users	
Total Who Feel 1120 *e-file* Can Be Improved	**37**
Acceptance of more forms	5
Less rejections	4
Information (Net)	3
Improve software	3

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The 1120 *e-file* Product Adoption Process

- **When we probed on the product adoption process, we learned that...**

  - Users first learned about 1120 *e-file* mainly <u>through their software manufacturer</u>.

  - What made them consider adopting 1120 *e-file*? It was <u>available</u>, they already had <u>experience with *e-filing* 1040's or other forms</u>, they knew it meant <u>less paperwork</u>, they thought it would be <u>easy</u>, and – in some cases – <u>a state mandate</u> was the driver.

  - Asked if they had to <u>do anything differently in order to convert to 1120 *e-file*</u>, 75% said they <u>did</u> but responses were widely scattered – top mention being "had to get signatures from clients".

How First Learned About 1120 *e-file*
(n=150 Users)

Category	Value
Software Company	54
IRS Mktg./ Communications	15
IRS Trade Show	2
Other	13
Don't Know	16

What Made Them Consider 1120 *e-file*?
(n=150 Users)

	%
It was available	17
Already e-file Form 1040	16
Less paperwork	14
Easier/convenient to use (n.s.)	13
Mandated by the state	11
Already e-filing other forms	9

Did They Have To Do Anything Differently In Order to *e-file* 1120? (n=150 Users)

	%
Total Had To Do Something Differently	**75**
Had to get signatures from clients	13
Education (Net)	8
Had to get a PIN number	7
Had to keep track of approvals & rejections	5
Had to explain process to clients	6

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Form 1120 *e-file* Information

- **Only 23% of Users said they've seen any information related to 1120 *e-file*. The few who did said it was mainly information from Software Companies, IRS pubs, and information at irs.gov. 62% said the information was helpful.**

- **Asked how they received the information, most said it came directly from Software Vendors, or they found it at irs.gov. And, asked how they would <u>like to receive</u> info about the product, they seemed to prefer electronic communications most – e-mail and via irs.gov, followed by information from Software Vendors.**
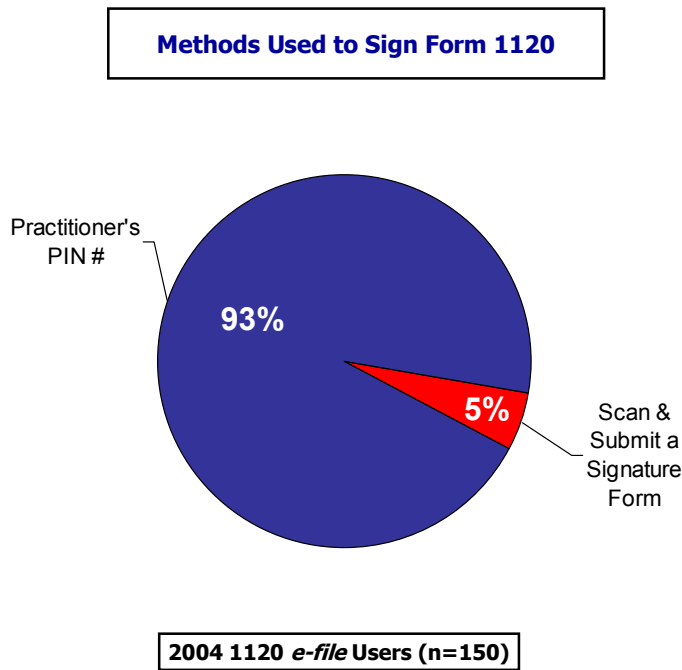
	2004 Users
Total 1120 *e-file* Users	(150) %
% Recall Seeing Information Related to 1120 *e-file*	**23**
Types Of Information Recall Seeing?	
NEW BASE: Total Recall 1120 *e-file* Information	(34)
Information from Software Companies	**71**
IRS Publications	**65**
Information at the IRS's Website – irs.gov	**65**
IRS Marketing Brochures	47
IRS Instructions	44
IRS Forms	41
% Who Said Information Was Very/SW Helpful	**62**

	2004 Users
Total Recall 1120 *e-file* Information	(34) %
How Information Was Received	
Software Vendors	**65**
IRS Website/irs.gov	**50**
Mail	38
e-Mail	38

	2004 Users
BASE: Total 1120 *e-file* Users	(150) %
How Prefer To Receive Info	
e-Mail	**73**
IRS Website/irs.gov	**71**
Software Vendors	**69**
Mail	**60**
News Article	29
Advertising	24
Electronic Bulletin Board	23

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Usage Of & Satisfaction With Method of Signing Form 1120

- **93% of all Users said they use a Practitioner's PIN # to sign Form 1120 – in line with the fact that the sample consisted of external Practitioners (and not in-house preparers).**

- **95% of those using the PIN said they were satisfied with it. Why did they choose the PIN over the scanned form? Mainly because it was <u>easier</u>. And what other signature alternatives would they like to see? <u>None</u>.**

Methods Used to Sign Form 1120

Practitioner's PIN #

93%

5%

Scan & Submit a Signature Form

2004 1120 *e-file* Users (n=150)

Satisfaction with PIN # Used/Reason For Using

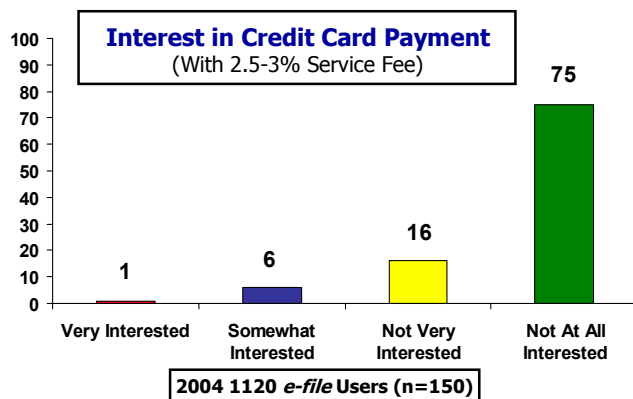|	2004 <u>Users</u>
Total Who Have Ever Used Practitioner's PIN #	(140) %
% Who Are Very/Somewhat Satisfied	**95**
<u>**Why Choose PIN Over Scanned Form 8453C?**</u>	
Easier/convenient to use (n.s.)	42
Don't have to scan it	10
Fast & quick (n.s.)	10
<u>**Other Signature Alternatives They'd Like To See**</u>	
<u>**None/Don't Want Any Alternative**</u>	<u>**92**</u>
<u>**Total Mentioned Any Alternative**</u>	<u>**8**</u>
Want IRS to assign a PIN #	3
Don't want any signature requirement	2
All other mentions	3

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Balance Payment Methods

- **Balance payment methods split between <u>Paper and EFTPS</u> (29% did not know the method). While bases are small, we see the same <u>higher satisfaction with electronic methods</u> that we see in other BMF surveys. When <u>we asked Paper users what IRS could do to increase their use of electronic payments</u>, 79% suggested something – first convince clients to pay electronically and second, provide more information about it.**

Payment Methods Used & Satisfaction With Each			
DK Method = 29%	PAPER	EFW	EFTPS
% Use Each Method	**37%**	**5%**	**29%**
Total Use Each Method	(56)	(7)	(44)
	%	%	%
<u>Satisfaction With...</u>			
Very Satisfied	64	86	95
Somewhat Satisfied	32	0	5
Somewhat Dissatisfied	2	14	0
Very Dissatisfied	0	0	0

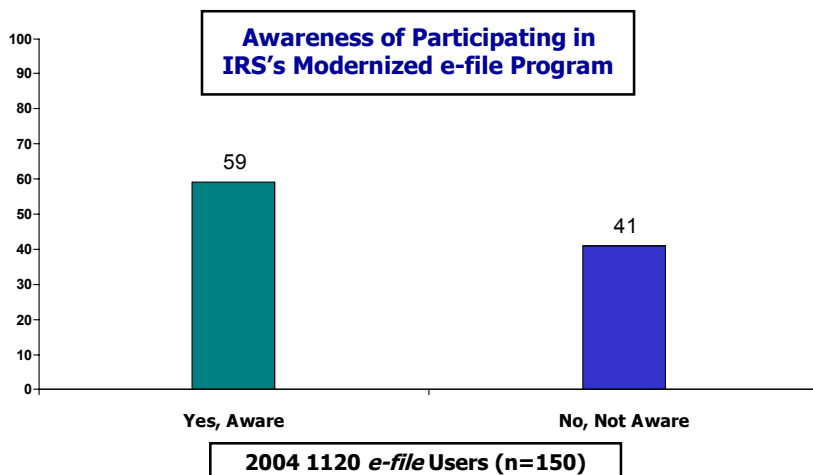| What IRS Can Do To Increase Likelihood of Paying Future Balances Due Electronically?	
	2004 Users
BASE: Total Who Use Paper Payment	(56)
	%
<u>IRS Can Do Something</u> (Net)	<u>79</u>
Convince clients to pay electronically	18
Provide more information about paying electronically	16
If the state mandates it/forces me to	9
Recommend EFTPS	7

- **There was <u>extremely low interest in paying by credit card</u> – mainly because of the 2.5-3.0% service provider fee we mentioned in describing credit card payments.**

Interest in Credit Card Payment (With 2.5-3% Service Fee)

Very Interested: 1
Somewhat Interested: 6
Not Very Interested: 16
Not At All Interested: 75

2004 1120 *e-file* Users (n=150)

Why NOT Interested In Credit Card Payment	
	2004 Users
BASE: Total Not Interested In Credit Card Payments	(136)
	%
Top Mentions...	
There are extra fees – don't' want to pay	40
Cost more/too expensive	15
High fees	15
Clients don't like to use credit card	11

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Awareness & Participation In Modernized *e-file* (MeF)

- **59% of Users of 1120 *e-file* said they were <u>aware</u> that they were participating in the Modernized *e-file* Program; that their <u>main reasons for participating</u> were that it is easier, involves less paperwork, and saves time; and that the <u>main influencers</u> in their decision to participate in MeF were <u>IRS Marketing/Communications</u> and <u>Promotion By A Software Company</u>.**

Awareness of Participating in IRS's Modernized e-file Program

Yes, Aware	59
No, Not Aware	41

2004 1120 *e-file* Users (n=150)

Primary Reasons For Participating In MeF Program

	2004 Users (88) %
Total Users Aware Of MeF Participation	
Easy/convenience (n.s.)	**26**
Less paperwork	**19**
Saves time	**16**
More accurate (n.s.)	13
e-filing was mandated by state	13

Main Influencers In Decision To Participate
(n=88 Users Aware Of MeF Participation)

	%
IRS Marketing/Communications	**39**
Promotion By A Software Company	**38**
Advertising	16
Contact With An IRS Tax Specialist/Employee	11
Something From An IRS Local Office	10
Something At An IRS Trade Show	8
Something At A Non-IRS Trade Show	5

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Other Measures: Extensions & Experience With 3112 & 8633

- **In other measures from the 1120 *e-file* User survey, we found that:**

  - **29% of Users have ever filed an extension for Form 1120 *e-file*.**

  - **About half have transmitted Form 1120 *e-file* to the IRS.**

  - **Only 21% recall seeing Publication 3112.**

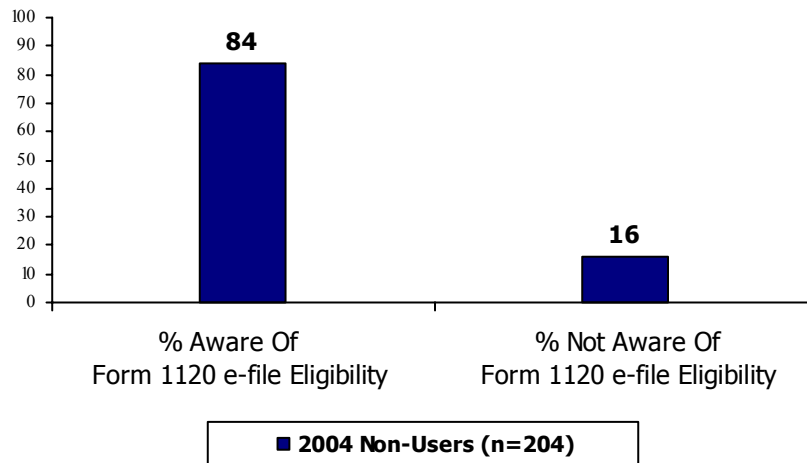 - **And, only 41% were aware that Form 8633 can be used to file both Individual and Business returns.**

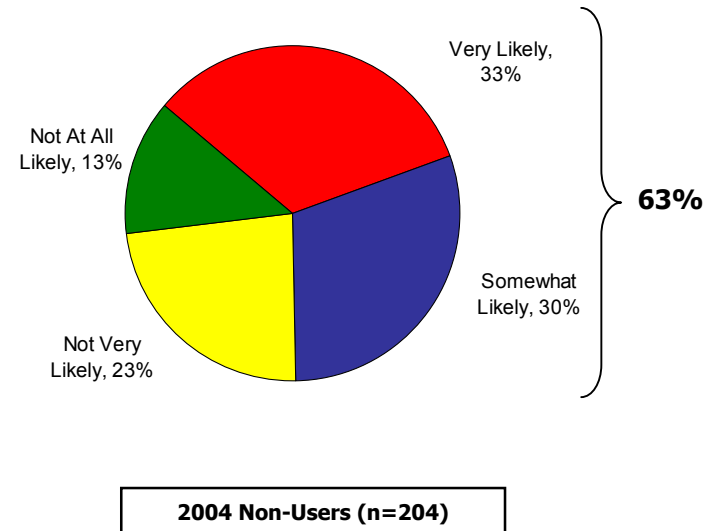| Total 1120 *e-file* Users	2004 Users (150) %
% Ever Filed An Extension for Form 1120 *e-file*?	**29**
% Ever Transmitted Form 1120 *e-file* to IRS	**49**
% Recall Seeing Publication 3112, the IRS *e-file* Application Instructions That Explains How to Fill Out The New Integrated Form 8633	**21**
% Said They Are Aware That Form 8633 Can Be Used To File Both Individual & Business Returns	**41**

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Awareness Of Eligibility & Likelihood Of Use

- **Turning to findings from Non-Users of Form 1120 *e-file*...**

- **We see that 84% of Non-Users are aware that they *could have* filed 1120 electronically.**

- **And in reaction to a brief description of 1120 *e-file*, 63% said they are likely to file their 1120's electronically in the future.**

Awareness of Eligibility To Use 1120 *e-file*

% Aware Of Form 1120 e-file Eligibility	% Not Aware Of Form 1120 e-file Eligibility
84	16

■ 2004 Non-Users (n=204)

Likelihood of Using 1120 *e-file*

Very Likely, 33%

Not At All Likely, 13%

Somewhat Likely, 30%

Not Very Likely, 23%

63%

2004 Non-Users (n=204)

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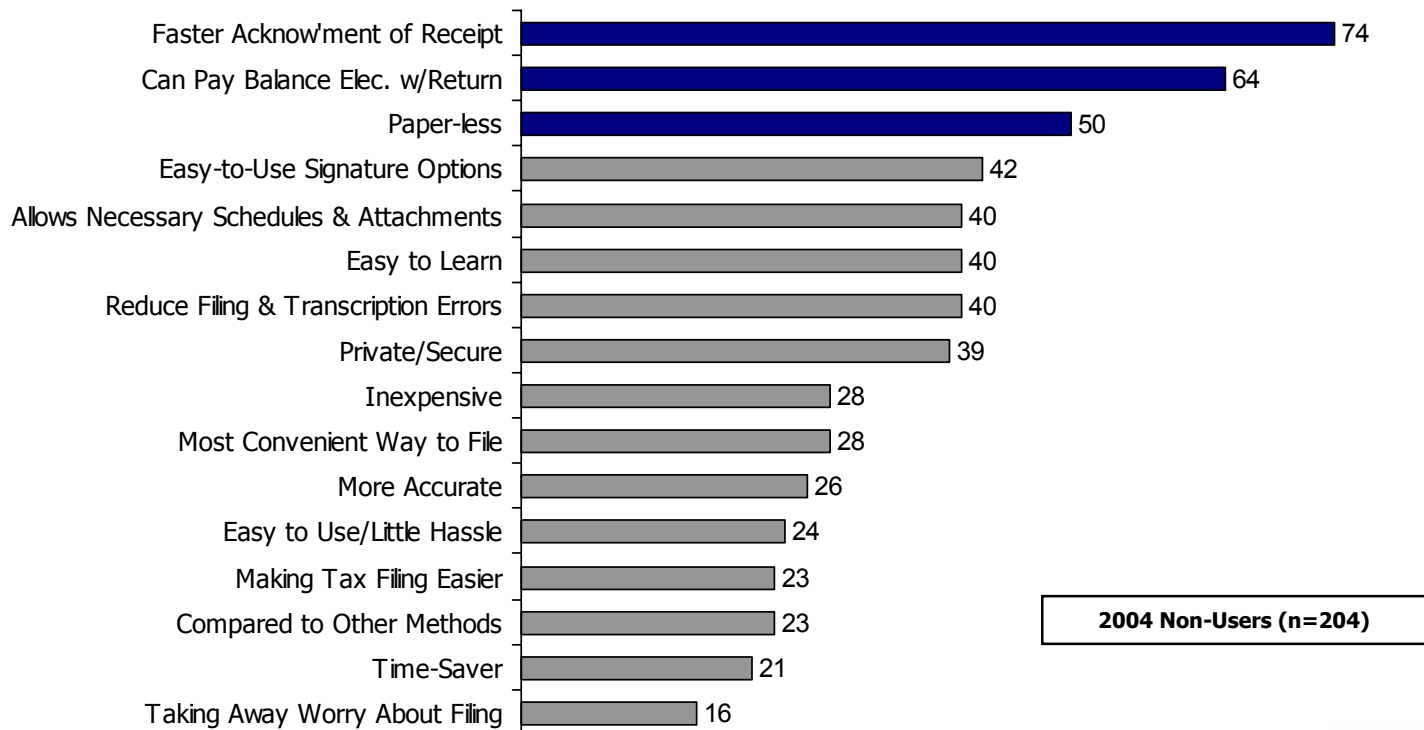
Perceptions Of Form 1120 *e-file*

- **After hearing the product description, Non-Users were asked for impressions of 1120 *e-file* by rating their agreement with statements about the product. Looking at the <u>top-box agreement ratings ("agree completely")</u>, we see that about half or more of the Non-Users thought 1120 *e-file* would provide a faster acknowledgement of receipt, that you could pay balances electronically with a return, and that it would be paperless. However, they had <u>weaker impressions of the product otherwise</u> — especially some of its key benefits.**

Category	Value
Faster Acknow'ment of Receipt	74
Can Pay Balance Elec. w/Return	64
Paper-less	50
Easy-to-Use Signature Options	42
Allows Necessary Schedules & Attachments	40
Easy to Learn	40
Reduce Filing & Transcription Errors	40
Private/Secure	39
Inexpensive	28
Most Convenient Way to File	28
More Accurate	26
Easy to Use/Little Hassle	24
Making Tax Filing Easier	23
Compared to Other Methods	23
Time-Saver	21
Taking Away Worry About Filing	16

2004 Non-Users (n=204)

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Reasons For Non-Use & Stimulation To Usage

- **Asked <u>why they're not using 1120 *e-file*</u>, their top response was <u>lack of demand</u>, followed by not knowing enough about it, taking a wait-and-see approach, not wanting to increase their workload, and concerns about the cost.**

- **However, <u>65% of Non-Users said the IRS could probably increase their likelihood of adoption</u>, but they did not agree on how the IRS could influence them — with the top suggestions being to <u>lower the cost or provide some incentive</u>, followed by <u>make it mandatory</u>.**

Reasons For Non-Usage	2004 Non-Users
Total 1120 *e-file* Non-Users	(204) %
My clients don't ask for it or want it	**52**
Just don't know enough about it	**46**
I'm cautious, wait to see how it works out for others	**43**
It's just something else I'd have to learn	**42**
The software costs money	**41**
It's too much work – have enough to do	35
I hear it takes more time	31
Lack of confidence in the security of system/technology	29
Lack of confidence in reliability of system/technology	28
No interest in trying it	27
Too many other forms and attach. associated with return	25
The cost of transmission is too high	25
Am not registered/not an ERO	24
I want a bundled suite of standardize software products	22

Can IRS Do Anything To Increase Likelihood Of Use?	2004 Non-Users
Total 1120 *e-file* Non-Users	(204) %
Said IRS Can Do Something To Increase Likelihood	**65**
<u>**Leading Mentions Of What IRS Can Do...**</u>	
Lower cost/provide incentive	10
Make it mandatory/required	8
Get clients to request it	7
Provide more information	5

How To Communicate With Non-Users

- **When we asked Non-Users how they would <u>prefer to receive information</u> about Form 1120 *e-file*, they were <u>clear in preferring Regular Mail and the IRS website</u>, followed by e-mail and From Software Companies.**

<table>
<tr><td colspan="2">How Prefer To Receive Information</td></tr>
<tr><td></td><td>2004
<u>Non-Users</u></td></tr>
<tr><td>BASE: Total 1120 e-file Non-Users</td><td>(204)
%</td></tr>
<tr><td>In the Mail</td><td>76</td></tr>
<tr><td>From the IRS's Website – irs.gov</td><td>66</td></tr>
<tr><td>Via e-mail</td><td>51</td></tr>
<tr><td>From Software Companies</td><td>44</td></tr>
<tr><td>From News Articles</td><td>33</td></tr>
<tr><td>Via Electronic Bulletin Board</td><td>20</td></tr>
<tr><td>Contact wIRS Tax Specialist/Employee</td><td>16</td></tr>
<tr><td>From Advertising</td><td>16</td></tr>
<tr><td>Pick(ed) Up At Post Office/Library</td><td>10</td></tr>
<tr><td>Pick(ed) Up At An IRS Office</td><td>8</td></tr>
<tr><td>From Other Internet Website</td><td>1</td></tr>
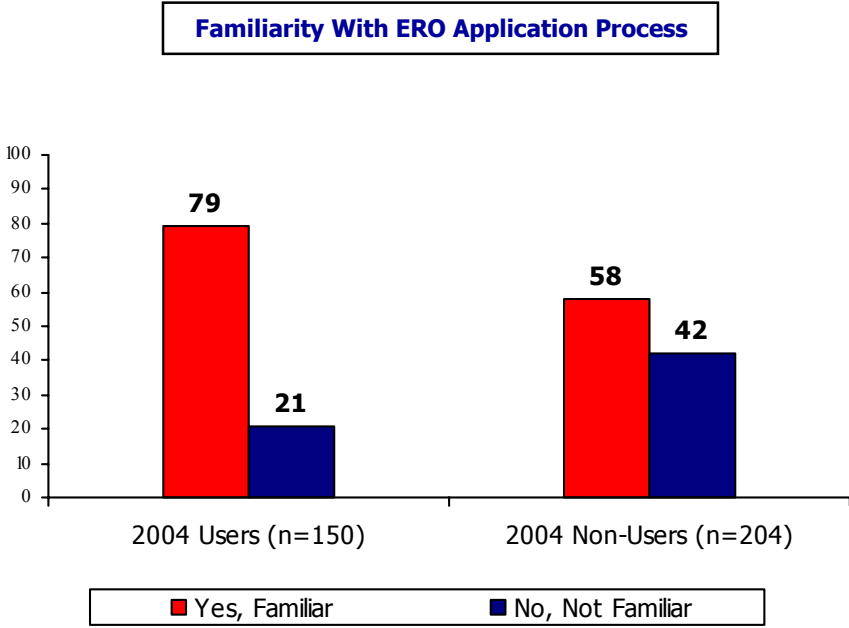<tr><td>Other Ways</td><td>3</td></tr>
</table>

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Software Used & Presence Of *e-file* Option

- **Finally, we asked Non-Users about software for 1120 preparation. 81% said they use software and only 17% of those said their software package does not offer an *e-file* option.**

- **Among the very small sample of those whose software does not offer an *e-file* option, 54% said they would like it to, and they named the brands of software they're now using – top mentions being LaCerte and Ultra Tax.**

	2004 Users
Total 1120 e-file Non-Users	(204)
	%
% Use Software To Prepare Form 1120	**81**
Total Non-Users Who Use Software	(166)
	%
% Said Software Does Not Offer *e-file* Option	**17**
Total Non-Users Who Use Software That Doesn't Offer *e-file* Option	(28)
	%
% Without *e-file* Option Who Would Like Option	**54**
Specific Software Packages Used To Prepare Form 1120	
LaCerte	14
Ultra Tax	11
Pro Series	7
Turbo Tax	7

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Other Learning From Both Users And Non-Users

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Reaction To ERO Application Process

- **Next, looking at measures secured from <u>both 1120 *e-file* Users and Non-Users</u>, we see that 79% of Users and 58% of Non-Users were aware of the ERO application process. This makes sense given that all were external Tax Practitioners, CPAs, or Accountants, who would be likely to know about the application process.**

- **The <u>Non-Users in particular seemed to think of the process as difficult</u>.   Among <u>both</u> Users and Non-Users, top difficulties were <u>fingerprinting</u>, <u>not understanding the process</u>, and it being <u>too time-consuming</u>.**

Familiarity With ERO Application Process

2004 Users (n=150)   2004 Non-Users (n=204)

■ Yes, Familiar   ■ No, Not Familiar

Difficulties With ERO Application Process

BASE: Total Familiar With ERO Application Process	2004 Users (118) %	2004 Non-Users (118) %
% Said Process Very/SW/Not Very Difficult	**41**	**55**
<u>Top Mentions Of Difficulty In Application...</u>		
Dislike the process – e.g., fingerprinting	38	23
Don't really understand how to do it	21	15
Time consuming	15	12
Too much paperwork	4	5
It was a hassle	4	2
Someone else did it	4	2

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Reaction To 1120 *e-file* Publications At irs.gov

- After being reminded that all 1120 *e-file* publications have to be accessed on the Internet at irs.gov and are not a part of an annual tax package, survey respondents were asked if they have ever tried to access any of the 1120 *e-file* publications or forms at irs.gov. 73% of the Users and 52% of the Non-Users said they had accessed these materials at the website.

- Asked to evaluate the 1120 materials at irs.gov, at least 8 in 10 respondents said they Provided Enough Information, Were Appropriate In Their Detail, Were Easy To Find, and Easy To Understand.

	2004 Users	2004 Non-Users
BASE:	(150)	(204)
	%	%
% Access 1120 Publications or Forms at irs.gov	**73**	**52**
BASE: Total Familiar With ERO Application Process	(110)	(105)
Publications or Forms ...		
Provided Enough Information	93	90
Were Appropriate in Their Detail	91	87
Were Easy to Find	86	82
Were Easy to Understand	82	80

Filing of Information Return 990

- **Going into this survey, the IRS believed that many of the same Practitioners who file 1120's also file Returns 990 and 990EZ – the Federal Business Information Returns. So, we asked about this and found that it is true, with about <u>70% of the 1120 preparers saying they also file 990's</u>.**

- **<u>How are they filing 990's</u>? Mainly via Paper, though we found higher use of 990 electronic filing among those who are already Users of 1120 *e-file*.**

- **Those <u>not filing 990's electronically were asked why not</u>. Results showed that most did not know they could, while others thought it would cost more or wouldn't be convenient.**

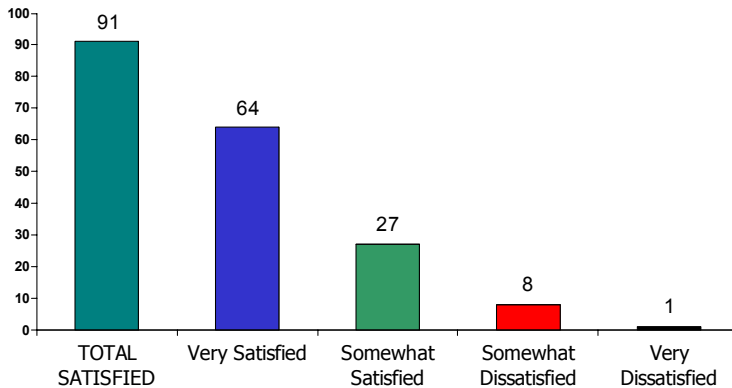|	2004 Users	2004 Non-Users
BASE: Total External Preparers	(131) %	(148) %
<u>% Who File Federal Business Information Return 990/990EZ</u>	**<u>71</u>**	**<u>70</u>**
% File Electronically	(15)	5
% File Using Paper	60	69
<u>Why Not File 990's Electronically?</u>		
Wasn't aware I could *e-file* 990	16	17
You can only file a few forms online	14	15
Not available through my software	13	9
It costs more to *e-file* /software company charges us to *e-file*	13	9
Just haven't started yet/but will	10	6
It's not convenient for us to *e-file* 990's	4	12
Always use paper/habit	3	12

Reaction To e-services

- **Finally for the 1120 survey, we asked Users and Non-Users about their usage and interest in e-services. We found (as in other BMF surveys) that <u>Users were clearly more likely to have used e-services and more likely to consider using them</u>.**

- **However, 63% of Non-Users (after hearing a description of e-services) said they were "very" or "somewhat" likely to switch 1120 filing to *e-file* in order to gain access to e-services.**

	2004 Users (131) %	2004 Non-Users (148) %
BASE: Total External Preparers		
<u>% Have Ever Used e-services</u> (Total)	**50**	**32**
As An Individual	21	18
Through An Association Or Employment With A Firm	30	14
<u>% Of Users Who Are Very/Somewhat Satisfied</u>	**89**	**91**
<u>Specific e-services Ever Used</u>		
Preparer Tax Identification Number (PTIN) Application	**22**	**25**
Taxpayer Identification Number (TIN) Matching	21	8
Registration For e-services	17	12
Online *e-file* Application To Become An ERO	13	10
Submission & Modification Of Disclosure Authorization Forms	6	3
Electronic Account Resolution	8	3
Use Of The Transcript Delivery System	5	2
<u>% Of All Respondents Who Definitely/Probably Will Use e-services</u>	**90**	**63**
<u>Non-Users Only</u>: % Very/SW Likely To Switch To 1120 *e-file* For e-services Access	**na**	**63**

Key Learning

Key Findings From 2004 Form 1120 *e-file* Customer Satisfaction Survey

Ratings (Red) Show 3 Issues Which May Be Impacting Satisfaction

Left chart bar values:
- TOTAL SATISFIED: 91
- Very Satisfied: 64
- Somewhat Satisfied: 27
- Somewhat Dissatisfied: 8
- Very Dissatisfied: 1

Right chart bar values:
- Paper-less: 84
- Most Convenient Way to File: 81
- Compared to Other Methods: 81
- Easy-to-Use Signature Options: 81
- Making Tax Filing Easier: 74
- Reduce Filing & Transcription Errors: 73
- Faster Acknow'ment of Receipt: 70
- More Accurate: 70
- Taking Away Worry About Filing: 69
- Easy to Learn: 66
- Private/Secure: 65
- Easy to Use/Little Hassle: 64
- Inexpensive: 63
- Time-Saver: 59
- Allows Necessary Schedules & Attachments: 50
- Can Pay Balance Electronically w/Return: 40

Meanwhile, Among Non-Users, We Learned That…

1. 84% are aware of their eligibility to use 1120 *e-file* and 63% (after hearing the product concept) say they're likely to use it. But, they do not have a clear image of this product.

2. Their main reasons for non-use to this point are lack of demand, not knowing enough about it, and concerns about increasing workload and costs. Most have software with an *e-file* option, so this does not appear to be a problem.

3. e-services should help with this group – 63% say it would make them switch to 1120 *e-file*.

4. Finally, how should IRS communicate with them? Mainly through Mail and the IRS website, though many will also accept e-mail and communication via their software vendor.

In Other Learning Among 1120 *e-file* Users…

1. 37% think the product can be improved – typical of the BMF products.

2. 93% are signing the form with a Practitioner PIN and are satisfied with it.

3. Payments are made either via Paper or EFTPS, though 29% don't know which method is being used. Very little interest in credit card payments.

4. 59% know they're participating in MeF and are driven to it by IRS Marketing/Communications or the Software Companies. In addition, most say they first learned about 1120 *e-file* from Software Companies.

5. They prefer electronic communications – either e-mail or through irs.gov.

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Appendix

Questionnaire Used In Study
(Attached Electronically)