

Findings From The Pre-Wave Of The *e-file* Advertising Tracking Study

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The logo for Russell Marketing Research features the word "Russell" in a large, blue, serif font. Below it, the words "MARKETING" and "RESEARCH" are stacked in a smaller, blue, sans-serif font. To the right of the text are three horizontal blue lines of varying lengths, with the longest line at the top and the shortest at the bottom, resembling a stylized equals sign or a graphic element.

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Research Background & Purpose

- Each year, the IRS and its advertising agency conduct tracking research to determine the impact of *e-file* advertising and communications on awareness of *e-file*.
- Previous waves of this research have been very narrowly focused on advertising awareness and recall, with no linkage to other research conducted for *e-file*. Specifically, compared to all other *e-file* surveys, the earlier waves:
 - Referred to *e-file* products differently (using different product names)
 - Asked awareness and usage questions differently.
 - And qualified respondents differently.
- As FCB began its work for IRS in 2002, it recommended (and IRS agreed) that this study should be modified and aligned with other *e-file* research studies so that advertising tracking could, for the first time, be fully integrated into the total *e-file* research program.

Background & Purpose (Cont'd.)

- **Among the changes made to the tracking study:**
 - The study was shifted to a pre-post research design, with one wave of research prior to the start of advertising and another after the end of advertising -- this to measure changes in the *e-file* situation that can be attributed to the annual advertising campaign.
 - The new study now qualifies respondents, refers to e-file products, and asks questions in exactly the same way as all other *e-file* research studies.
 - The study includes, for the first time, an augment of Spanish-language Taxpayers, to fill a gap in our understanding of the impact of *e-file* advertising on this segment.
 - And, we can now read results by all of the various segments which are being analyzed in other *e-file* research (e.g., the attitudinal segments, the behavioral segments, V-coders, Quitters, etc.)
- **Following is a brief report of the Pre-Wave of the new study. It focuses on results from this wave only, with no comparison to the earlier ad tracking research (since the study is now so fundamentally different from the previous waves). The report on the Post-Wave (at the end of May) will include detailed analysis of pre-to-post results, in total and by each of the various segments now included in the study.**

Research Methodology

- **Following is a summary of how the Advertising Tracking study is now being conducted...**
 - It is conducted by telephone from RMR's national telephone interviewing facility in Wayne, NJ.
 - It includes a nationally-representative sample of Taxpayers age 18-65 who are employed and filed taxes last year (the same criteria as in other *e-file* studies). The sample is quota'd to assure that it represents the roughly 50/50 gender split of the Taxpayer population.
 - The sample is drawn from an "RDD"("random digit dialing") list, secured from Survey Sampling (the research industry's premier sampling house). An RDD list is used to assure that unlisted HHs as well as directory-listed HHs are included in the study.
 - The sample size in each wave is approximately 500 total random sample interviews (507 in this Pre-Wave), with Spanish-language Taxpayers augmented to assure a directionally readable sub-sample of 100 such Taxpayers (the list for this augment is also secured from Survey Sampling and is based on their Spanish surname list).
 - Interviewing for the Pre-Wave was conducted during the period of December 4 to December 15, 2002, or approximately one month before the start of the new *e-file* advertising campaign. Interviewing for the Post-Wave will occur after the new *e-file* campaign ends in April.

Summary Of Results From The Pre-Wave

Note: With only Pre-Wave data available at this point, this is simply a summary of *e-file's* position prior to advertising -- among the total sample and those segments (e.g., Type of Filer, V-Coders, Quitters, *e-file* Users and Non-Users, and Spanish-language) which can be identified without the benefit of the Taxpayer Attitudinal Tracking Study (which occurs later).

Detailed findings of advertising impact will be provided in the Post-Wave report, where we will have pre-to-post changes to analyze. The Post-Wave report will also include analysis of changes across all segments -- those mentioned above as well as the segments to be identified in the Taxpayer Attitudinal Tracking Study -- the technology segments and the attitudes toward *e-file* segments.

Statistical Note: a circle indicates that the data from a sub-group is significantly higher than the balance of the sample and a box indicates data that is significantly lower. One exception: Page 20, where a special statistical note at the bottom of the page details the statistical comparison.

Filing Method Awareness & Usage



Unaided (Voluntary) Awareness of *e-file*

- In the Pre-Wave, “net” unaided awareness of any of the *e-file* filing methods was 82%, though awareness of specific methods was less than 50% in each case. Net unaided awareness was higher, naturally, among *e-file* Users, but notably low among the Spanish-Language segment (who also have lower awareness of the paper filing methods).

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)
Unaided Awareness Of...										
<i>e-file</i> (Net Mentions, Any Name)	82	85	94	74	79	75	80	90	77	57
Elec. Filing Using A Tax Professional	48	40	51	46	53	43	46	57	43	37
On-Line Filing (Net)	37	43	54	28	32	35	34	39	36	26
...With On-Line Company	20	25	24	16	17	15	16	23	18	17
...With Software	24	24	41	14	21	26	22	24	23	12
TeleFile	20	35	28	15	12	16	28	21	19	12
<i>e-file</i> (Unspecified)	15	15	20	15	12	12	20	15	15	9
Self-Prepared Paper Return	61	72	82	51	53	54	66	62	60	34
Paid Professional Paper Return	57	49	45	63	63	67	54	46	64	52

Q. 1 -- Please describe all the methods of filing Federal income taxes that you can think of.

Total Awareness of *e-file* (After Prompting)

- Virtually all Taxpayers said they are aware of at least one of the *e-file* methods, with Electronic Filing Using A Tax Professional having the highest individual mentions (93% in total). Again, we see that awareness, even after prompting, is lowest among the Spanish-Language segment.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)
Total Awareness Of...										
<i>e-file</i> (Net Mentions, Any Name)	98	100	100	94	100	98	100	100	97	89
Elec. Filing Using A Tax Professional	93	88	95	86	98	92	97	97	89	79
On-Line Filing (Net)	83	88	94	73	82	84	84	85	82	59
...With On-Line Company	62	64	71	61	57	59	58	66	59	44
...With Software	70	74	88	54	70	73	72	73	69	47
TeleFile	54	73	70	44	42	44	63	54	53	36
<i>e-file</i> (Unspecified)	41	51	51	39	32	36	47	44	39	33
Self-Prepared Paper Return	94	99	100	91	93	94	95	94	95	76
Paid Professional Paper Return	98	99	100	96	99	100	100	97	100	95

Q. 1 -- Please describe all the methods of filing Federal income taxes that you can think of. (AND...)

Q. 3 -- Please tell me if you have ever heard of each of these methods of filing Federal income taxes.

Methods Of Filing Ever Used

- About half of the Pre-Wave sample claimed to have ever used (tried) *e-file*, with the Tax Professional method having highest trial, followed by On-Line Filing and then TeleFile. The Spanish-Language segment has had normal trial of the Tax Professional method, but lower than normal trial of On-Line Filing and TeleFile.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)

Ever Used...

<i>e-file</i> (Net Mentions, Any Name)	55	63	64	56	47	26	100	100	25	49
Elec. Filing Using A Tax Professional	36	21	19	51	43	16	59	67	15	39
On-Line Filing (Net)	20	32	47	10	6	11	30	39	8	12
...With On-Line Company	6	7	14	5	1	3	12	9	3	4
...With Software	17	27	40	6	5	8	21	33	5	10
TeleFile	11	26	17	7	5	5	29	18	7	6
<i>e-file</i> (Unspecified)	8	17	14	5	4	2	16	15	4	8
Self-Prepared Paper Return	66	93	92	43	54	55	80	67	65	35
Paid Professional Paper Return	67	35	38	80	88	88	75	49	78	68

Q. 5 -- And which of the following methods of filing Federal income taxes have you ever used?

Method Of Filing Used Last

- 40% of the Pre-Wave sample claimed to have *e-filed* their tax return during the past tax season. This is slightly higher than the 36% who we know did *e-file* ;however, we are not weighting data in the Ad Tracker (as in other studies), since we will not be able to weight the Post-Wave (in April-May, when there will not be final 2003 *e-file* usage data to use for weighting).

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)

Last Used...

<i>e-file</i> (Net Mentions, Any Name)	40	49	43	41	34	0	0	100	0	35
Elec. Filing Using A Tax Professional	23	0	0	41	34	0	0	56	0	26
On-Line Filing (Net)	12	26	37	0	0	0	0	31	0	5
...With On-Line Company	2	4	7	0	0	0	0	5	0	1
...With Software	11	22	31	0	0	0	0	26	0	4
TeleFile	3	11	3	0	0	0	0	6	0	1
<i>e-file</i> (Unspecified)	3	12	3	0	0	0	0	7	0	3
Self-Prepared Paper Return	21	51	57	0	0	16	45	0	34	15
Paid Professional Paper Return	39	0	0	59	67	84	55	0	66	50

Q. 6 -- Which method did you use for filing your Federal income taxes in (last tax season)?

Method Of Filing Taxpayers Would Recommend

- 63% of Taxpayers in the Pre-Wave said they would recommend at least one of the *e-file* methods to a friend. Note the much lower 49% of Spanish-Language Taxpayers who would recommend *e-file*. This will be an interesting measure for pre-post comparison in the Post-Wave report on the entire study.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)
<u>Would Recommend...</u>										
<i>e-file</i> (Net Mentions, Any Name)	63	70	73	60	57	42	76	93	43	49
Elec. Filing Using A Tax Professional	40	25	26	51	48	32	50	60	27	39
On-Line Filing (Net)	28	37	49	17	20	20	33	39	21	13
...With On-Line Company	11	11	17	12	8	9	12	14	9	8
...With Software	24	31	43	12	18	18	26	34	18	10
TeleFile	15	22	21	16	9	14	28	15	15	8
<i>e-file</i> (Unspecified)	14	17	19	13	10	11	18	16	13	12
Self-Prepared Paper Return	34	38	53	22	30	33	49	23	41	25
Paid Professional Paper Return	50	30	28	59	67	73	61	32	63	54

Q. 7 -- And which of these methods of filing Federal income taxes would you recommend to a friend?

Advertising Awareness, Recall & Reaction

Unaided (Voluntary) *e-file* Advertising Awareness

- 18% of the Pre-Wave sample had voluntarily claimed unaided awareness of *e-file* advertising during the past six months. We will track this in the Post-Wave to see changes in this key measure from pre-to-post.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)

Unaided Aware Of Advertising For...

<i>e-file</i> (Net Mentions, Any Name)	<u>18</u>	<u>12</u>	<u>20</u>	<u>19</u>	<u>17</u>	<u>20</u>	<u>12</u>	<u>20</u>	<u>17</u>	<u>23</u>
Elec. Filing Using A Tax Professional	9	6	5	14	10	10	9	11	8	10
On-Line Filing (Net)	<u>7</u>	<u>7</u>	<u>9</u>	<u>4</u>	<u>7</u>	<u>7</u>	<u>1</u>	<u>8</u>	<u>5</u>	<u>8</u>
...With On-Line Company	3	3	3	4	3	3	0	3	3	5
...With Software	4	5	7	0	5	5	1	5	3	3
TeleFile	1	1	1	2	1	1	3	1	2	1
<i>e-file</i> (Unspecified)	4	1	7	4	3	4	3	3	4	5
Self-Prepared Paper Return	1	0	0	2	2	2	1	1	1	2
Paid Professional Paper Return	6	9	5	6	6	6	7	7	6	4

Q. 2 -- And for what methods of filing Federal income taxes have you seen or heard any advertising in the past 6 months?

Total *e-file* Advertising Awareness (After Prompting)

- After prompting with the names of all the various filing methods, total claimed P6M (past 6 months) awareness of *e-file* advertising was 27%. Again, we will compare the same measure in the Post-Wave to see what changes if any occur as a result of the new ad campaign.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)

Total Aware Of Advertising For...

<i>e-file</i> (Net Mentions, Any Name)	<u>27</u>	<u>20</u>	<u>29</u>	<u>32</u>	<u>27</u>	<u>28</u>	<u>21</u>	<u>30</u>	<u>25</u>	<u>35</u>
Elec. Filing Using A Tax Professional	17	15	12	20	18	18	17	18	16	22
<u>On-Line Filing (Net)</u>	<u>16</u>	<u>15</u>	<u>22</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>11</u>	<u>18</u>	<u>15</u>	<u>15</u>
...With On-Line Company	8	6	6	11	8	8	<u>1</u>	8	8	7
...With Software	13	14	<u>19</u>	10	12	13	11	15	12	10
TeleFile	4	4	3	6	3	3	7	3	4	7
<i>e-file</i> (Unspecified)	7	5	9	8	5	6	4	7	6	11
Self-Prepared Paper Return	6	5	6	<u>10</u>	5	5	4	5	6	<u>14</u>
Paid Professional Paper Return	14	15	14	<u>22</u>	<u>10</u>	13	13	15	14	<u>24</u>

Q. 2 -- And for what methods of filing Federal income taxes have you seen or heard any advertising in the past 6 months? (AND...)

Q. 4 -- During the past 6 months, have you seen or heard any advertising for (each filing option)?

Message Recall From *e-file* Advertising

- Claimed recall from *e-file* advertising at this point centers around the ease/convenience benefits of *e-file*, with most other mentions related to "how to *e-file*/ways to *e-file*". We will get into this measure in more detail after the campaign to determine what Taxpayers take away from the new advertising. There will also be Post-Wave probes on recall of specific elements of the campaign.

	Q.12--Main Message Recall	Q.12+Q13 Total Message Recall
Total Aware Of <i>e-file</i> Advertising	100% (138)	100% (138)
<u>That <i>e-file</i> is easy/convenient</u> (Net)	<u>38</u>	<u>49</u>
That it's easy/convenient (Unspecified)	21	11
That it's fast/quick to file this way	9	13
That it results in faster/quicker refunds	4	13
That it results in instant refunds	1	17
That it's simple	1	3
<u>Ways to <i>e-file</i>/how To <i>e-file</i></u>	<u>18</u>	<u>31</u>
You can <i>e-file</i> (Unspecified)	7	9
You can file electronically	5	7
You can <i>e-file</i> with a tax professional	3	4
You can file on-line	3	3
You can do it yourself	2	3
That there is software for doing taxes	3	2
That you can use the computer to file	2	7
That it eliminates paperwork	4	3
That it's accurate/reliable/results in fewer mistakes	1	8

Q. 12 -- What do you think was the one main message that this advertising was trying to get across to you? (AND...)

Q. 13 -- Now please tell me everything that you recall about the advertising.

Note: The 138 base size is too small for analysis beyond "total".

e-file Advertising Sponsor Attribution

- When we asked Taxpayers at this point who sponsored the advertising they claimed to recall, only 19% mentioned the IRS. About two-thirds attributed their awareness to advertising by H&R Block and other tax preparation services.

Total Aware Of <i>e-file</i> Advertising	<u>Total</u> 100% (138)
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Total Who Recalled The Sponsor Of The *e-file* Advertising Being...

The Internal Revenue Service/IRS	19
<u>Someone Other Than IRS (Net)</u>	<u>64</u>
H&R Block Tax Preparation Service	48
Jackson-Hewitt Tax Preparation Service	4
Some Other Tax Preparation Service	17
No Recall Of Sponsor	23

Q. 14 -- Do you recall who sponsored this advertising -- was it...(READ ALL ABOVE CHOICES EXCEPT "NO RECALL")?

Note: The 138 base size is too small for analysis beyond "total".

e-file Advertising Source Attribution

- Those claiming awareness of *e-file* advertising attributed it mainly to TV, followed by Radio, the Internet, Newspapers, and Direct Mail.

Total Aware Of <i>e-file</i> Advertising	<u>Total</u> 100% (138)
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Total Who Claimed To Have Been Exposed To The *e-file* Advertising Via...

TV	64
Radio	24
Internet	16
Newspapers	14
Direct Mail From IRS	10
Direct Mail From Tax Professional	8
Magazine	8
Direct Mail From Credit Card Company	3
Billboards	1
Via Tax Prep Software Package That Was Purchased	1
Somewhere Else	4
Don't Recall	5

Q. 15 -- And where did you see or hear this advertising?

Note: The 138 base size is too small for analysis beyond "total".

Taxpayer Reaction To The *e-file* Advertising

- We also asked Taxpayers claiming *e-file* ad awareness to rate their reaction to the advertising across a battery of attributes similar to that used in viewer response profiling. Shown below are the top-box (agree completely) and top-2-box (agree completely/somewhat) ratings of the ads they claimed to have seen prior to the new *e-file* campaign. In the Post-Wave, we will compare these ratings to those we find then for the new campaign.

	Total Agree Completely	Total Agree Completely/Somewhat
Total Aware Of <i>e-file</i> Advertising	100% (138)	100% (138)

Total Agreeing That The *e-file* Advertising Was...

Positive Feedback

The advertising was informative	23	66
The advertising gave me useful information	19	62
The advertising gave me a good idea	17	54
The advertising was memorable	15	47
The advertising told me something new	15	38
The advertising held my attention	9	45
The advertising was unique	9	31
The advertising was entertaining	7	25

Negative Feedback

The advertising was boring	16	44
The advertising was confusing	3	12

Q. 16 -- Please tell me if you agree completely, agree somewhat, disagree somewhat, or disagree completely that the statement describe the advertising.
 Note: The 138 base size is too small for analysis beyond "total".

Impact Of Advertising On IRS & *e-file* Brand Image & Personality

Note: the technology attitudinal ratings and psychographics which are a part of the technology segmentation planned for use in the Post-Wave are not shown in this report, since the Attitudinal Tracking Study (and not the Ad Tracking Study) is the appropriate vehicle for analyzing these ratings and hasn't yet been conducted. However, we do show (in the next section) the image and personality ratings of *e-file*, since we may see pre-to-post differences in the ratings of individual attributes that are due to the new advertising campaign.

Pre-Wave *e-file* Image Ratings

- Each wave of the study will include image ratings of *e-file*. We will conduct a pre-to-post comparison of these ratings after the Post-Wave to see what if any changes in *e-file* image are generated by the new campaign. Here, we are looking at ratings among all Taxpayers in total and by sub-group; in the pre-to-post comparison, we will focus on these “total” data as well as the ad-aware sub-group.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)

Agree Completely/Somewhat That...

Filing taxes is something that nobody likes, but everybody has to do	92	91	94	86	93	90	93	91	92	89
<i>e-file</i> is a faster way to get your return to the IRS	79	77	82	80	79	79	84	85	75	84
<i>e-file</i> is a faster way to get your refund	72	75	76	73	69	67	78	83	65	73
<i>e-file</i> is an accurate way to file taxes	72	72	82	70	70	68	80	83	64	71
IRS is becoming friendlier, more helpful	62	67	67	64	55	61	70	66	59	70
<i>e-file</i> is a private/secure way to file taxes	61	65	70	54	60	50	62	78	50	64
<i>e-file</i> is a better way to file your taxes	59	63	63	58	56	45	65	78	46	70
<i>e-file</i> is an inexpensive way to file taxes	57	56	69	52	56	46	55	68	50	51
Mailing in your return is still safer, more reliable	54	59	44	65	51	63	59	36	66	65
<i>e-file</i> is easy to use, with little hassle	54	62	58	60	46	37	55	76	39	64
<i>e-file</i> provides proof of receipt	50	54	60	51	44	36	55	71	37	53
Used to doing taxes on paper/no reason to change	42	42	37	42	44	52	45	15	60	56
<i>e-file</i> changes the way you look at the IRS	33	38	32	45	27	28	41	41	28	49

Q. 17 -- Please tell me whether you agree completely, agree somewhat, disagree somewhat, or disagree completely with each statement.

Comparison Of Personality Ratings Of *e-file* And The IRS

- In each wave, we split the sample and ask half to think of *e-file* as a person and tell us what they feel are the personality traits of *e-file*. The other half do the same exercise for IRS so that we can compare the two. As shown below, *e-file* and the IRS have sharply different personality profiles. In the Post-Wave, we will look at the impact of the new campaign on both profiles.

Total Rating Each (Split Sample)	Ratings Of <i>e-file</i> 100% (251)	Ratings Of IRS 100% (256)
<u>Total Agreeing That <i>e-file</i>/IRS Is...</u>		
Up-To-Date/Modern	90	63
Dependable	79	66
Helpful	78	59
Someone You Can Trust	69	48
Interesting	66	41
Creative	65	48
Confident & Outgoing	64	54
A Leader	56	48
A Friend	47	25
Easy-going & Laid Back	47	13
High-strung and Uptight	26	62
Masculine	37	60
Someone You Need To Be Wary Of	36	63
Boring	32	53
Difficult	29	66
A Follower	23	23
Feminine	16	11
Old Fashioned	9	44
Shy & Introverted	9	10

Q. 18a. -- Please think of *e-file* as a person...

Q. 18b. -- Please think of IRS as a person...

Note: Circle here indicates *e-file*/IRS is significantly higher in mentions of specific traits.

Other Measures

Filing Behavior

- We also ask a series of questions about when Taxpayers file and why. Similar questions in the Attitudinal Tracking Study (later this Winter) will be used to develop a segmentation based on filing behavior/timing. The non-segmented results from these questions are shown on this and the following page for information purposes only.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	e-file Quitters	e-file Users	e-file Non Users	Spanish Language
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)
<u>Q.11a--When Typically File</u>										
As Soon As You Get W-2 Forms	43	59	30	46	42	37	49	49	39	38
When You Get Around To It (Jan-Apr)	34	27	33	40	32	35	40	30	36	38
As Late As Possible, But Not Last-Minute	10	7	17	2	12	12	7	10	10	11
At The Last Possible Minute	10	5	15	10	10	12	5	8	11	13
Timing Varies Year to Year	3	1	5	1	3	2	0	3	3	0
No Answer/No Recall	1	0	1	1	1	1	0	1	1	0
<u>Q. 11b--Month Typically File</u>										
January	17	30	14	21	12	13	26	17	17	14
February	36	44	23	39	37	32	37	43	31	33
March	22	12	20	19	27	23	16	20	23	26
April 1-15	18	11	33	15	15	21	15	16	20	20
After April 15	3	0	4	0	6	5	1	2	4	2
Month Varies Year to Year	3	1	5	5	2	4	3	2	4	2
No Answer/Don't Know	2	1	1	2	2	2	3	2	2	3

Individual questions are referenced above.

Filing Behavior (Cont'd.)

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V- Coders	e-file Quitters	e-file Users	e-file Non Users	Spanish Lan- guage
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Interviews	(507)	(81)	(108)	(109)	(197)	(153)	(76)	(204)	(303)	(100)

Q. 11c--Why Typically File Then

Like to get it done ASAP	29	43	22	33	25	26	37	30	28	23
Usually get refund, so want money ASAP	17	17	18	21	15	16	18	20	15	16
Busy, get to it when I can during season	13	11	16	12	12	14	12	13	13	21
Depends on when I get to see preparer	9	4	5	6	16	12	8	7	11	8
Have to wait for paperwork	9	5	10	6	10	8	4	8	9	5
I'm a procrastinator/do things at last minute	6	5	8	6	5	4	7	7	5	9
Usually owe \$, so wait til late to keep money	6	4	12	3	7	9	4	4	8	6
Get refund, depend on it/have plans for it	3	0	3	6	3	3	4	3	3	4
Dread doing taxes so I put it off	2	4	1	1	2	1	3	3	1	4
Like being among the last to file/it's an event	1	1	0	1	1	1	0	0	1	0
Other reasons	8	6	6	12	9	7	4	9	8	5

Individual questions are referenced above.

Other Filing Measures

- Other filing questions are also asked, with results from the Pre-Wave sample shown below. Most notable in these results is something we have found in earlier *e-file* research: that the bulk of V-Coding occurs among Preparers and not among Taxpayers completing their own returns. We will check this finding in the larger-sample Attitudinal Tracking Study.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V-Coders	<i>e-file</i> Quitters	<i>e-file</i> Users	<i>e-file</i> Non Users	Spanish Language
	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)
Total Interviews										
Q.8a-1--% Who Are V-Coders	51	12	29	55	71	100	53	0	51	52
Q.8b--% Balance Due Last Year	18	14	26	11	20	22	21	12	22	14
Q.8b--% Received Refund Last Year	75	79	66	80	75	69	74	81	70	68
New Base: Balance Due	100% (91)	100% (11)	100% (28)	100% (12)	100% (40)	100% (33)	100% (16)	100% (25)	100% (66)	100% (14)
Q.8c--% Of BalDue w/Auto Withdrawal	10	9	11	17	8	3	6	28	3	7
New Base: Receive Refund	100% (379)	100% (64)	100% (71)	100% (87)	100% (147)	100% (106)	100% (56)	100% (166)	100% (213)	100% (68)
Q.8c--% Of Refunds TA Direct Deposit	38	50	63	34	24	25	45	54	26	28
New Base: State Offers Fed-State <i>e-filing</i>	100% (108)	100% (19)	100% (34)	100% (24)	100% (29)	100% (12)	100% (11)	100% (77)	100% (31)	100% (21)
Q.8g-2--% With Fed-State <i>e-file</i> Option Who Used the Option	41	58	35	42	38	0	0	57	0	29

Individual questions are referenced above.

Demographic Summary

- Finally, following is a demographic profile of the Pre-Wave sample and some of the segments we will be following during Ad Tracking. Analysis of demographics will be used primarily to see the comparability of the Pre- and Post-Wave samples. Detailed demographic profiling of all segments will be conducted based on the larger-sample Attitudinal Tracking Study.

	Total Taxpayers	Self Simple	Self Complex	Paid Simple	Paid Complex	V- Coders	e-file Quitters	e-file Users	e-file Non Users	Spanish Lan- guage
Total Interviews	100% (507)	100% (81)	100% (108)	100% (109)	100% (197)	100% (153)	100% (76)	100% (204)	100% (303)	100% (100)
Q. B---Gender...Male	50	56	47	51	50	48	41	54	47	51
Female	50	44	53	49	50	52	59	46	53	49
Q.20--Average HH Size (Mean)	2.9	2.6	3.0	3.0	2.9	3.0	3.1	3.0	2.9	3.6
Q. 21--% With Children	45	36	47	51	44	41	42	52	40	66
Q. 22--% Married	61	44	73	44	71	68	63	57	64	58
Q. 23--% With College Education	64	61	82	47	68	68	65	64	64	35
Q. 24--% Median HH Income	53	43	66	33	67	62	59	50	55	30

Individual questions are referenced above.