

Report of Findings From A Customer Satisfaction Study For IRS Form 2290 e-file

Heavy Highway Vehicle Use Tax Form

Prepared For:



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Research Background, Purpose, Method, Scope & Timing

- The purpose of tracking customer satisfaction with Form 2290 e-file (the electronic version of the Heavy Highway Vehicle Use Tax Form) is to:
 - Measure and trend User satisfaction, attitudes, and concerns about the Form;
 - As well as Non-User interest in use of it and possible barriers to future usage.
- Following are findings from the benchmark wave of the 2290 e-file Customer Satisfaction Survey.
- Analysis is focused on Total Users and within that, Mandated vs. Non-Mandated Users; and on Total Non-Users.
 - Note: respondents were asked about the Form 2290 they filed in 2008. Why? We needed to identify Users vs. Non-Users in the IRS lists used in sampling and these lists had to be drawn in February—March, 2009, too early to capture 2009 filings and Users vs. Non-Users.
- The sample for the study consisted of 1,016 preparers of Form 2290, interviewed on a random sampling basis via telephone from April 20 to May 15, 2009, and distributed as follows:
 - 507 Users of Form 2290 e-file: This yielded...
 - > 352 Mandated Users and 153 Non-Mandated Users. Two respondents could not be classified.
 - > Note: we could not tell from IRS lists whether Users were mandated or not and instead had them provide an estimate of the number of vehicles they reported on their 2008 Form 2290 and used that to classify them (with any 25+ considered “Mandated”). As a result, the proportions of the two sub-groups here may vary from those in the real-world universe of 2290 e-file Users.
 - 509 Non-Users of Form 2290 e-file. Note: only 14 of the 509 Non-Users were classified as “Mandated”.
 - **Statistical Note:** in data tables/charts, whenever groups (Users vs. Non-Users) or sub-groups (Mandated vs. Non-Mandated Users) are compared, statistically significant differences between them (at the 95% confidence level) are noted with a circle around the higher figure or a box around the lower figure, whichever best illustrates data.

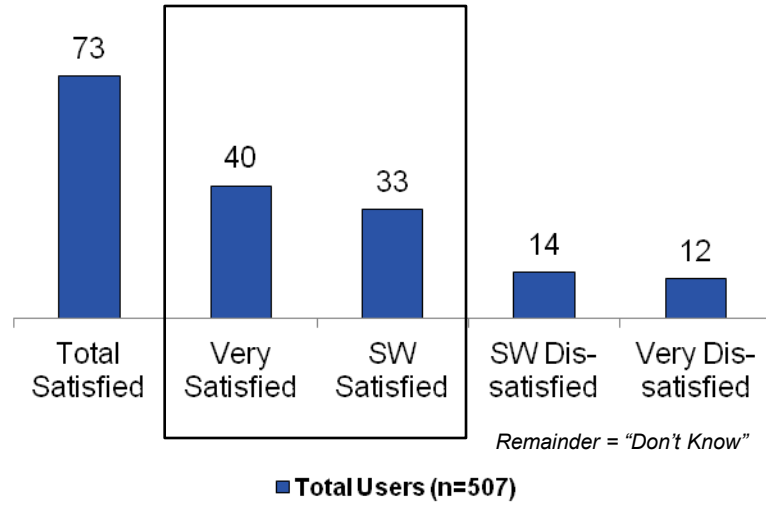
Detailed Findings

Findings Among Users Of Form 2290 e-file

Satisfaction With Form 2290 e-file Was Low, But Mainly Among Mandated Users

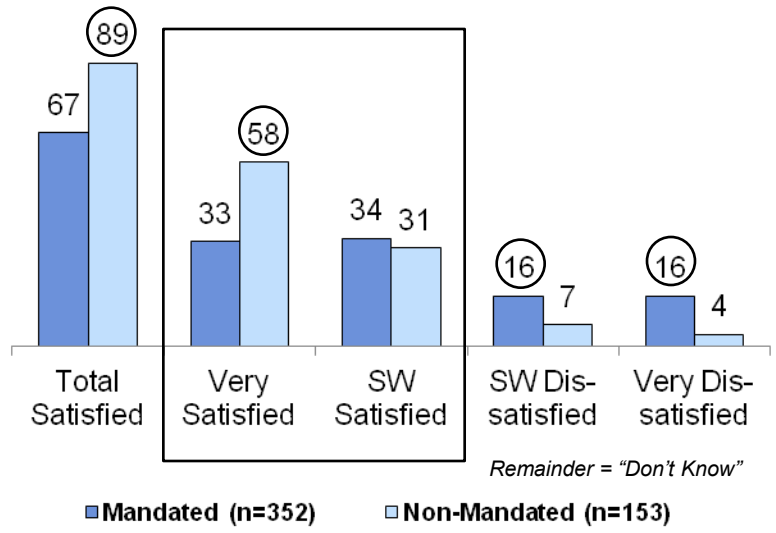
- The key satisfaction measure in the study is the rating of Overall Satisfaction. As shown below, 73% of Users rated themselves Very or Somewhat satisfied with Form 2290 e-file, while 26% were dissatisfied to some extent. The 73% score is substantially lower than the average found for other IRS business e-file products – 94%*.

% Rating Of Satisfaction With 2290 e-file



- The Overall Satisfaction score was depressed by a low 67% Total Satisfied score among Mandated Users – and Mandated Users accounted for most (more than two-thirds) of Total Users.
- Among Non-Mandated Users, Satisfaction was much stronger at 89% Total Satisfied.

% Satisfaction: Mandated vs. Non-Mandated



Q1 – How satisfied are you with e-file as a method of filing your (client's) Form 2290? (Very Satisfied, SW Satisfied, SW Dissatisfied, Very Dissatisfied)

* Other IRS business e-file product scores based upon surveys of satisfaction for Forms 940, 941, 990, 1041, 1065, 1120, and 1120S.

Ease Drove Satisfaction, While Cost, Complexity & 3rd Parties Were Dissatisfiers

- With Mandated and Non-Mandated Users having such different levels of Satisfaction, their Reasons For Satisfaction were analyzed separately. This showed that Overall Satisfaction in both groups was driven mainly by Ease (and Convenience), followed by Speed – especially among the Non-Mandated Users.

Reasons For Being Satisfied With 2290 e-file

	Mandated Users	Non- Mandated Users
BASE: Total Satisfied	237 %	135 %
<u>Net Mentions Of Ease/Convenience</u>	46	66
Easy to use/easy to do/easy to file	21	36
Easier than using paper and mailing it	7	12
Reduces travel/don't have to travel	5	11
<u>Net Mentions Of Speed (Net)</u>	20	27
Quick/fast/quicker/faster/quick to file	7	11
Quick acknowledgement of receipt	3	5
Quick response time/feedback	3	5

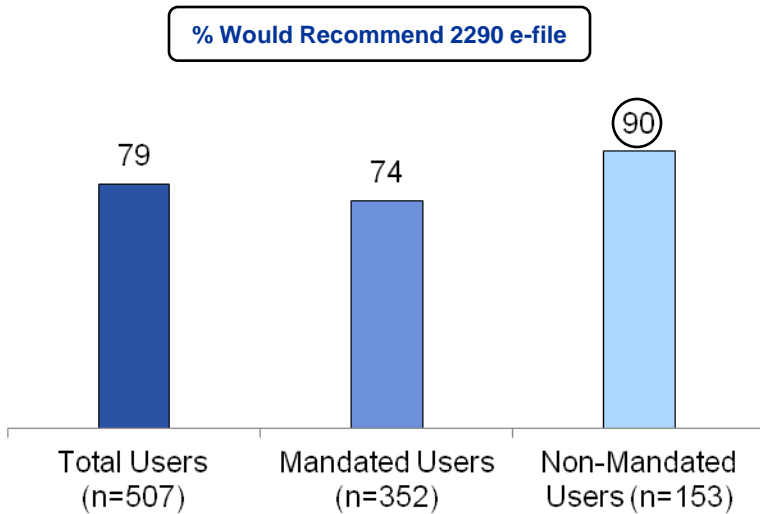
- Most of the Dissatisfaction came among Mandated Users, so the Reasons For Dissatisfaction in that group were analyzed alone. This showed that what they disliked the most were Having To Pay To e-file 2290s, finding it Complicated, and Dislikes of Having To Go Through 3rd Parties To e-file (when they would prefer filing directly with the IRS).

Reasons For Dissatisfaction Among Mandated Users

	Dissatisfied Mandated Users
BASE: Total Dissatisfied	113 %
<u>Net Mentions Of Disliking Having To Pay To e-file</u>	48
<u>Net Mentions Of 2290 e-file Being Complicated</u>	39
Difficult to learn/use/understand/navigate	16
Didn't receive ackn. of receipt	7
Involved more work/more steps	5
Too complicated	5
<u>All Other Reasons Not Grouped With Above:</u>	
<u>Don't like going thru 3rd party/Want to file direct w/IRS</u>	37
Miscellaneous mentions of problems in prep/filing	19
Does not save time	13

Likely Recommendation Of 2290 e-file To Others Was Also Low

- Asked if they would Recommend 2290 e-file to others, only 79% of Total Users said they would. On this measure, too, it was the Mandated Users who suppressed the score, with only 74% Recommendation vs. 90% for Non-Mandated Users.



- Those Users who said they would Recommend 2290 e-file to others were asked why. Their responses show that Recommendation would be based on the same two key drivers found for Satisfaction – Ease (and Convenience), along with Speed.

Top Drivers Of Recommendation

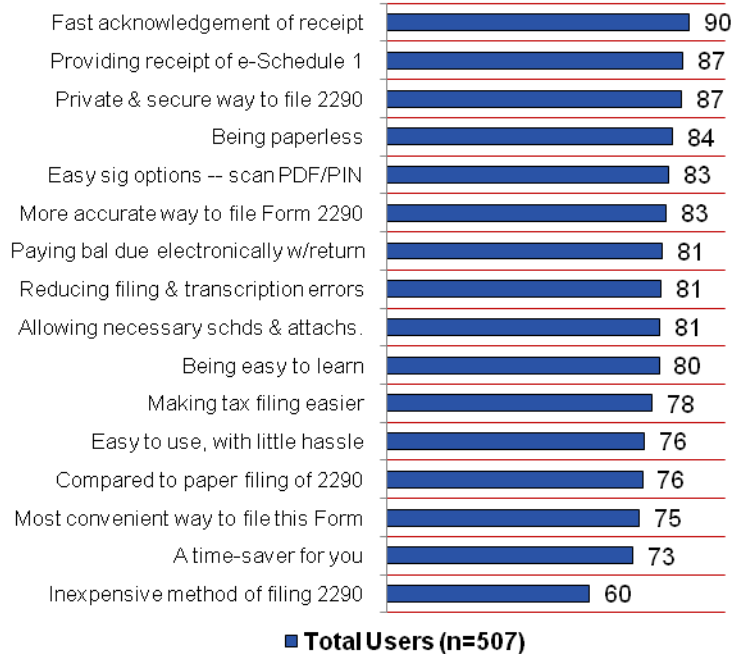
	Total Users	Mandated Users	Non-Mandated Users
BASE: Total Who Would Recommend	402	262	138
	%	%	%
<u>Ease/Convenience</u> (Net)	<u>71</u>	<u>66</u>	<u>79</u>
Easy to use/easy to file	42	39	49
<u>Speed</u> (Net)	<u>33</u>	<u>29</u>	<u>41</u>
Quick/fast/quicker/faster to file	14	12	19
Quick acknowledgement of receipt	6	7	6

Q21 – Would you recommend e-filing as a method of filing Form 2290?
 Q22 – Why do you say that?

The Two Segments Rated 2290 e-file Differently On Product Dimensions

- Overall, Product Dimension (Attribute) Ratings showed Satisfaction strongest when it came to Fast Acknowledgment Of Receipt, Receipt Of e-Schedule 1, Privacy/Security, and Being Paperless.

% Very/SW Satisfied With Product Dimensions



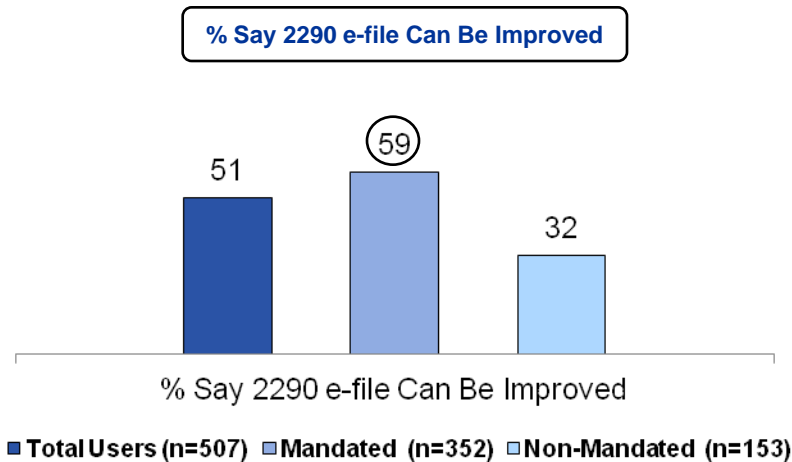
- And while the two User segments were in closest agreement on those top attributes, their ratings diverged more on the other attributes – with Non-Mandated Users having consistently higher ratings.

Dimensional Satisfaction: Mandated vs. Non-Mandated

	Mandated Users	Non-Mandated Users
BASE: Total Who Are...	253	883
	%	%
Fast acknowledgement of receipt	89	90
Providing receipt of e-Schedule 1	87	88
Private & secure way to file 2290	85	93
Being paperless	81	92
Easy sig options -- scan PDF/PIN	82	86
More accurate way to file Form 2290	79	90
Paying bal due electronically w/return	79	86
Reducing filing & transcription errors	79	86
Allowing necessary schds & attachs.	79	86
Being easy to learn	76	91
Making tax filing easier	74	89
Easy to use, with little hassle	70	89
Compared to paper filing of 2290	70	87
Most convenient way to file this Form	68	90
A time-saver for you	66	89
Inexpensive method of filing 2290	53	75

Mandated Users Also Saw More Room For Improvement

- As might be expected, Mandated Users were significantly more likely (than Non-Mandated Users) to say that 2290 e-file Can Be Improved.
- Note: the 51% Can Be Improved score of the Total User sample was much higher than typically found in IRS business e-file surveys, where the average has been **33%***.



Q3 – In your opinion, can e-file be improved as a method of filing Form 2290?
 Q4 – In what specific ways can it be improved?

* Other IRS business e-file product scores based upon surveys of satisfaction for Forms 940, 941, 990, 1041, 1065, 1120, and 1120S.

- Suggestions For Improvement showed that the mentions of Mandated Users aligned closely with their top reasons for Dissatisfaction – Ease, Cost, and Having To Deal With 3rd Parties.

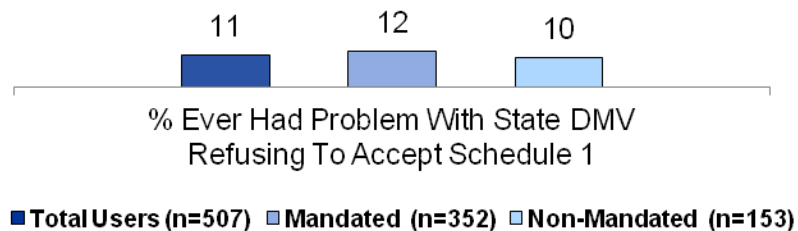
Top Suggestions For Improvement

	Total Users	Mandated Users	Non-Mandated Users
BASE: Total Users	507	352	153
	%	%	%
<u>Make It Easier To Use (Net)</u>	16	20	7
Make it easier/more convenient	4	5	2
Save information entered previously	3	3	1
Make it more user friendly	2	2	2
Provide save of VIN # information	2	2	-
<u>Price/Cost (Net)</u>	9	11	6
Get rid of the third party fee	7	8	5
Make it cheaper/reduce the price	2	2	1
<u>Other Mentions</u>			
<u>Get rid of 3rd parties/file direct w/IRS</u>	12	15	5
Allow me to do it myself	2	3	-

State DMV Refusal Of Acceptance Of Schedule 1 Was Not A Major Issue

- Regardless of mandated status, only about one-tenth of 2290 e-file Users said they had ever had a Problem With A State DMV Refusing To Accept A Schedule 1.

% Ever Had Problem With State DMV Refusing To Accept Schedule 1



- Analysis of the States where the reported problems occurred vs. the States of residence of Total Users showed that two States stood out in terms of having notably higher reported frequency of occurrence – California and Illinois.

Specific States Where DMV Refused To Accept Schedule 1

	Total Users w/Problem	Distribution Of States Among Users
BASE: Total Had State DMV Refuse To Accept S-1	56 %	507 %
California	18	7
Illinois	11	4
Texas	11	8
North Carolina	7	4
Florida	7	1
Iowa	7	5
Pennsylvania	5	7
Georgia	5	2
New York	4	3
Michigan	4	4
Ohio	4	4
Idaho	4	1

NOTE: Bases too small for analysis of Mandated vs. Non-Mandated Users.

Q6 – Have you ever had a problem with a state DMV refusing to accept your Schedule 1?
 Q7 – In what specific state or states did you have the problem of a DMV refusing to accept your Schedule 1?

Mandated Users Were Far More Likely To Report Receiving Notices

- Users were asked about ever having Received Any Type Of Notice after filing 2290 electronically. Results showed that Mandated Users were far more likely to claim past receipt of some type of Notice – 25% vs. 12% for Non-Mandated Users.
- With so few Non-Mandated Users reporting receipt of Notices, the diagnostics around the Notices were readable only for Mandated Users and only minimally readable at that. Bearing in mind the small bases, the chart to the right shows that Mandated Users...
 - Were most likely to get a Notice about a Math Error or Bal-Due, though there were also substantial mentions of Notices related to a Payment or a Transmitter Acknowledgment of Receipt.
 - About 8 in 10 said Notice were Clear & Understandable.
 - And about 6 in 10 said they Contacted The IRS after receiving a Notice – but with 35% of them saying the IRS took “too long” to respond to them.

Notices Received After Filing Form 2290 Electronically

	Total Users	Mandated Users	Non-Mandated Users
BASE: Total Non-Users	507	352	153
	%	%	%
Q8 -- % Ever Received Any Type Of Notice After Filing Form 2290 Electronically	21	25	12
<u>Among Those Receiving Notice (n =)</u>	(106)	(88)	(18*)
Q9 -- <u>Type Of Notice Received:</u>			
A Math Error Or Balance-Due Notice	40	41	33
A Notice Regarding A Payment	26	26	22
Ackn Of Receipt From Return Transmitter	25	26	22
Don't Recall/Refused	8	6	22
Q10- <u>% Said Notice Clear/Understandable</u>	<u>77</u>	80	<u>67</u>
<u>Among Those Saying Notice Unclear (n =)</u>	(23*)	(17*)	(6*)
Q11- <u>What Was Unclear/Hard To Understand:</u>			
Wasn't clear enough	35	35	33
Had to call them for further information	22	18	33
Q12- <u>% Contacted IRS After Rec'g. Notice</u>	<u>58</u>	59	<u>56</u>
<u>Among Those Contacting IRS (n =)</u>	(62)	(52)	(10*)
Q13- <u>Timeliness Of IRS Response:</u>			
About Right	66	63	80
Too Long	31	35	10
Don't Recall	3	2	10

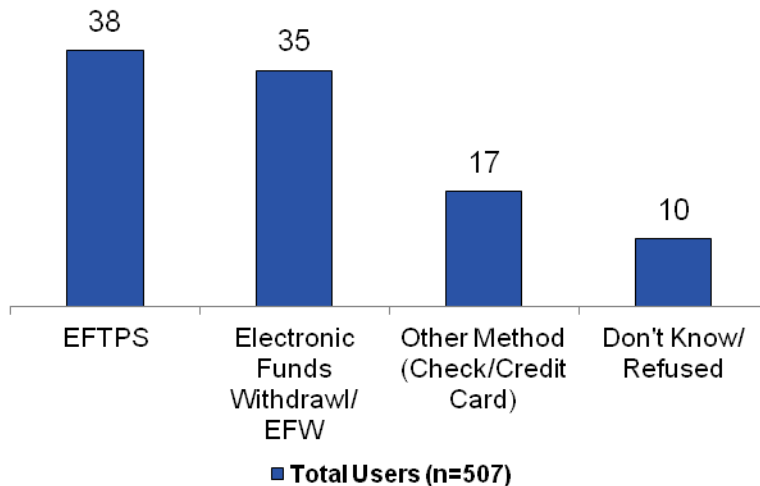
***Caution: Small Base (Where Statistical Testing Is Not Possible)**

Note: Totals Sometimes Do Not Add To 100%
Due To Rounding

Electronic Methods Dominated Payment Methods For 2290 e-file

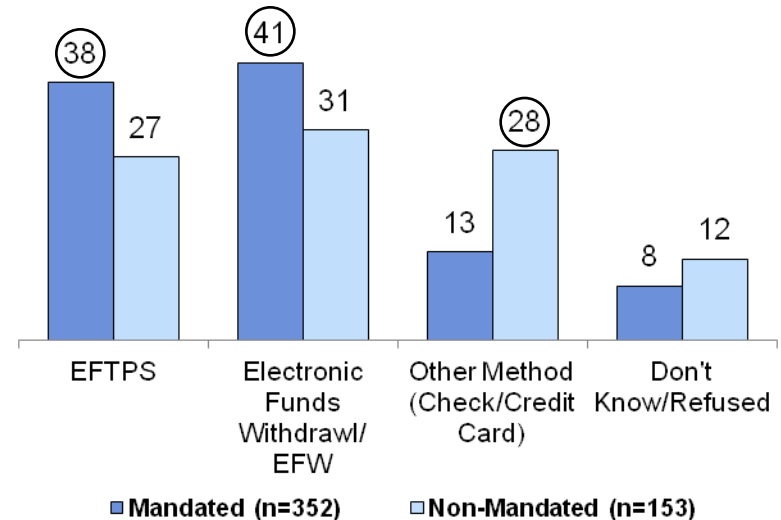
- The vast majority of Users said that they pay balances due electronically (38% EFTPS and 35% EFW), with 17% paying by Check/Credit Card/etc., and 10% did not know.

% Reporting Each Method Of Paying Taxes Owed For Form 2290



- Methods Of Payment differed by User segment, with Mandated Users indicating that they are more likely to pay electronically than Non-Mandated Users.

Payment Method: Mandated vs. Non-Mandated



There Was Low Recall Of 2290 e-file Information Among Users

- Finally for Users, only 30% recalled seeing Information relating to 2290 e-file (higher among Mandated Users), with most of the info-aware attributing it to a Letter From The IRS, along with irs.gov and IRS Publications.

Recall & Sources Of Information About 2290 e-file

	Total Users	Mandated Users	Non-Mandated Users
BASE: Total Users	507	352	153
	%	%	%
<u>% Recall Info About 2290 e-file</u>	30	34	20
<u>Sources For Information Recalled</u>			
<i>NEW BASE: Total Recall Info</i>	<i>(152)</i>	<i>(120)</i>	<i>(31)</i>
Letter from the IRS	56	59	45
Info at IRS's website - irs.gov	28	29	26
IRS publications	22	24	13
IRS instructions	18	18	23
IRS forms	14	15	13
Info from software companies	11	14	-

- The top mention of Method Of Receipt of the Information was In The Mail, followed by irs.gov.

How Received Information About 2290 e-file

	Total Users	Mandated Users	Non-Mandated Users
BASE: Total Recall 2290 e-file Info	152	120	31
	%	%	%
In the mail	70	73	58
From the IRS's website - irs.gov	26	26	26
Via e-mail	7	6	13
From software companies	5	7	-
From other Internet websites	2	3	-
Via electronic bulletin board	2	3	-

- In other measures related to 2290 e-file Information, 74% of Users recalling Information said they found it helpful – mainly because it gave a website to go to/links, explained how to e-file, directed them where to go for more information, alerted them to the Mandate, and was detailed and specific.

Q15 – Do you recall ever seeing any information or communication from the IRS related to electronic filing of Form 2290?

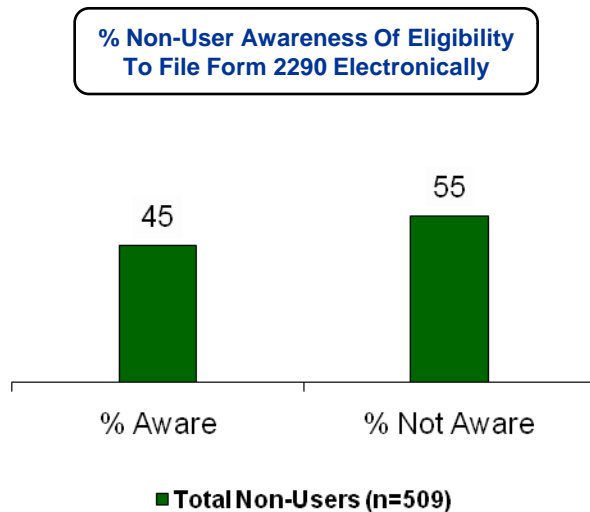
Q16 – Which if any of the following types of information relating specifically to Form 2290 e-file do you recall seeing?

Q19 – How did you receive the information you just mentioned? Was it...

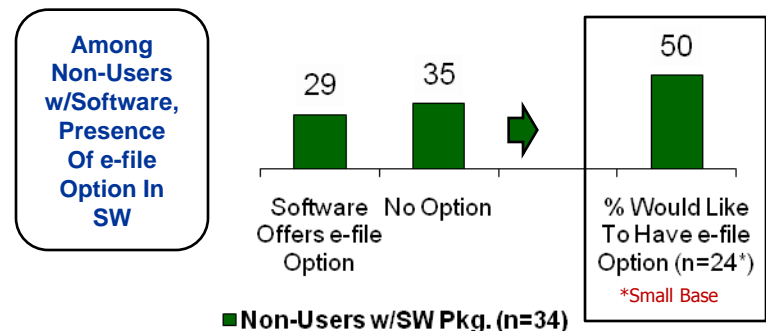
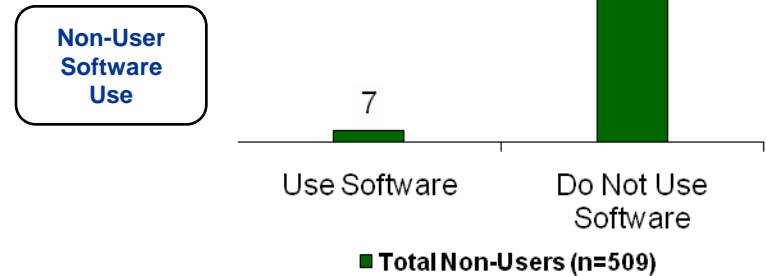
Findings Among Non-Users Of Form 2290 e-file

While Awareness Of 2290 e-file Exists, Few Non-Users Said They Use Software

- In their first survey measure, eligible Non-Users of 2290 e-file were asked if they were Aware They Could Have Filed 2290 Electronically.
- 45% said they were aware.



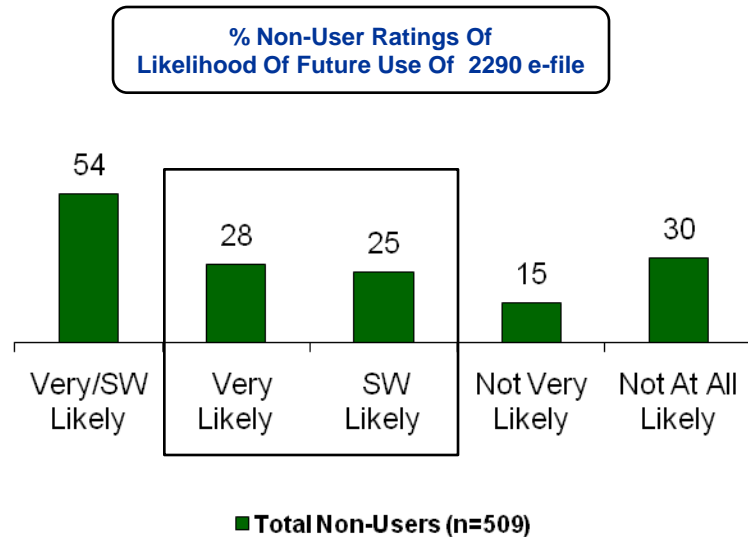
- However, only 7% of Non-Users said they Use A Software Package to prepare their paper 2290s, and of those, only 29% said their Software Package Offers An Option To e-file (many do not know). Among the small base of software users with No e-file Option, half said they would like the option.



Q23 – Were you aware that you could have filed Form 2290 electronically?
 Q24 – Do you use a software package to prepare Form 2290 for (INSERT COMPANY NAME)?
 Q25 – Does your software package for preparing Form 2290 offer an electronic filing option?
 Q26 – You say it does not offer an e-file option. Would you like it to?

Still, Non-User Likelihood Of Use Was On Par With That Of Other IRS Forms

- After hearing a description of 2290 e-file (see Appendix for description), 54% of Non-Users said they were Very or Somewhat Likely To Use It in the future – with 28% “Very Likely”.
- Both scores are very typical of what we find among Non-Users of other IRS business e-file products, where the average proportion of Very/Somewhat is **55%**, with **28%** Very Likely *.



- Non-Users were probed for suggestions of How IRS Can Increase Their Likelihood Of e-filing 2290, but mentioned few specific ideas – the top ones are listed below. (Note: the low mentions here are not unusual for IRS business e-file surveys, as product Non-Users typically cannot think of ways IRS can appeal to them.)

Non-User Suggestions For Increasing Their Future Likelihood Of Using 2290 e-file

Suggestion	Total Non-Users
BASE: Total Non-Users	509
	%
Make it mandatory/required	6
Get rid of the third party fee	6
Explain how to e-file/teach the process	5
Provide us with the software/give us free software	4
Let us know it's available/make people aware of it	4
Get rid of third parties/file directly with the IRS	4
Make it more user friendly/have a user friendly site	2
Make it easier/more convenient/simplified	2
Send e-mail reminders	2

Q27 – Based upon everything you now know about it and assuming you were eligible to use it, how likely are you to file Form 2290 using e-file in the future?
 Q31– Do you feel there is anything the IRS can do to increase the likelihood that you will e-file Form 2290 in the future?

* Other IRS business e-file product scores based upon surveys of satisfaction for Forms 940, 941, 990, 1041, 1065, 1120, and 1120S.

Lack Of Knowledge–Software–Mandate Were The Top Barriers To Use

- When asked to volunteer their Reservations About 2290 e-file that caused them to file on paper (i.e., reasons for non-use), only about half could answer – with the top mentions relating to Lack of Software, Lack of Interest, and Lack of Knowledge.

Voluntary Reasons For Non-Usage Of Form 2290 e-file

	<u>Non-Users</u>
BASE: Total Non-Users	509
	%
Don't have software to file this electronically	10
Just not interested in using e-filing	9
Don't know enough yet about e-filing this form	6
Too much can go wrong in e-filing this form	4
Just too much work to convert over to e-filing	2
Don't trust technology for Form 2290	1
Software costs too much	1
Something else have to learn and don't have time	1
Not sure the system/technology is secure enough	1
Did not know what reservations/reasons were	51

- However, after being prompted with a list of possible Reservations About 2290 e-file, their top barriers became more clear. Those top barriers were Lack of Knowledge, Lack of Software, and Not Being Mandated.

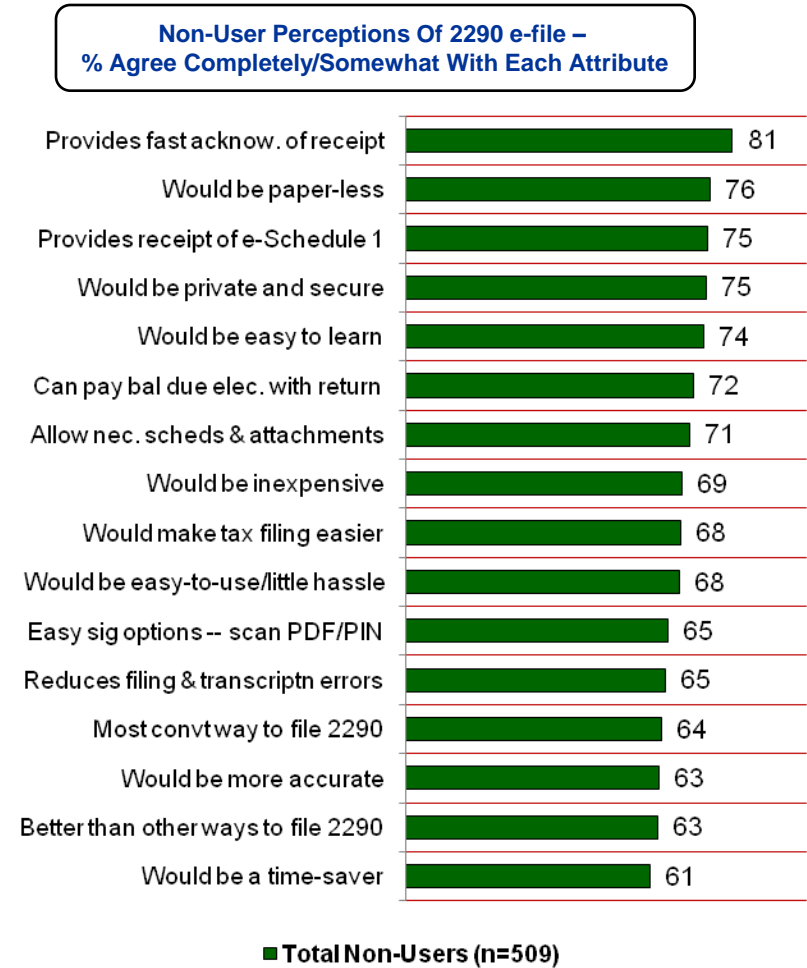
Prompted Reasons For Non-Usage Of Form 2290 e-file

	<u>Non-Users</u>
BASE: Total Non-Users	509
	%
<u>Don't know enough</u> yet about e-filing this form	65
<u>Don't have software</u> to file this form electronically	53
<u>Don't have to/are not mandated</u>	52
Just not interested in using e-filing for Form 2290	44
Something else have to learn and don't have time	41
Too much can go wrong in e-filing this form	39
Too much work to convert over to e-filing this form	33
Software costs too much	33
Not sure the system/ technology is secure enough	29
Don't trust technology for Form 2290	26
Costs too much to transmit the form thru third parties	26
Requirements for e-filing of 2290s are different	24

Q29 – What reservations did you have about e-file that caused you to file via paper?
 Q30 – Please tell me if you agree with any of these reasons for not e-filing Form 2290. (List of Possible Reasons read to respondent.)

Non-User Perceptions Of 2290 e-file Attributes Aligned With User Feedback

- Finally, to get at their Perceptions of 2290 e-file, Non-Users were asked to rate their agreement with its possible attributes – based upon the product description they heard earlier.
- Results show that, after hearing the description, Non-Users...
 - Rated highest four dimensions of the product which were also at the top of the list of User ratings of Product Dimensions earlier – Fast Acknowledgment Of Receipt, Being Paperless, Providing Receipt Of e-Schedule 1, and Being Private/Secure.
 - They also generally understood its benefits in terms of being Easy To Learn, Paying Bal-Dues Electronically, and Allowing Necessary Schedules & Attachments.
 - However, they did not particularly see it as a Time-Saver, Better Than Other Ways Of Filing, More Accurate, or Most Convenient.

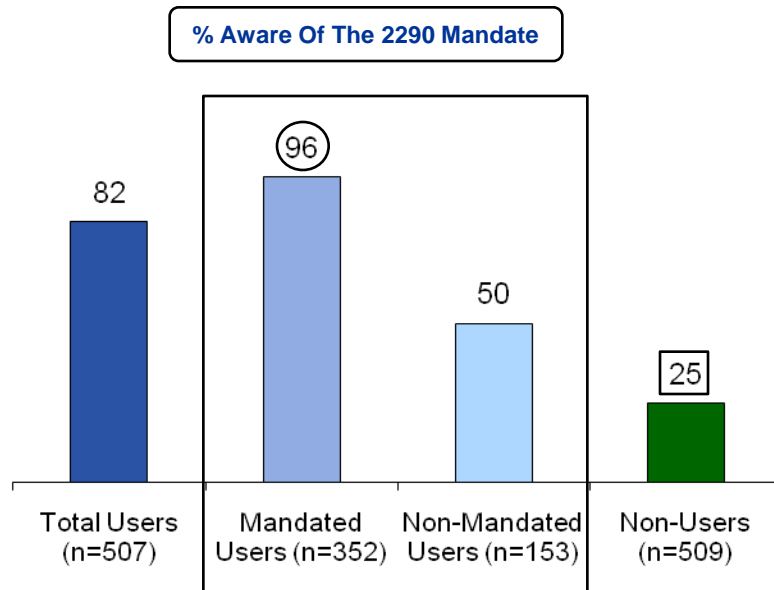


Q28 – Please rate how much you agree or disagree with each of the following statements about 2290 e-file. (Agree Completely, Agree Somewhat, Disagree Somewhat, Disagree Completely)

Other Learning From Both Users & Non-Users

Mandate Awareness Varied & Regular Mail Was Top Communication Method

- In other measures asked of both Users and Non-Users, the levels of Awareness Of The 2290 e-file Mandate varied widely across segments. Naturally, Mandated Users had virtually universal awareness, but only half of the Non-Mandated Users were aware; and with awareness of the Mandate at only 25% among Non-Users.



- When Users and Non-Users were asked How They Would Like To Receive IRS Information About 2290 e-file, Regular Mail and Email dominated. However, unlike other IRS surveys showing e-file Users skewing toward Email while Non-Users skew toward Regular Mail, there was no segment here that avored Email over Regular Mail – though Non-Mandated Users were the segment who were most accepting of Email.

Preferred Methods Of Receiving 2290 e-file Information

	Total Users	Man-dated Users	Non Man-dated Users	Total Non-Users
	507	352	153	509
	%	%	%	%
BASE: Total Respondents				
Regular mail	65	68	58	75
Via Email	49	45	56	31
From IRS's website - irs.gov	15	15	14	17
Pick up at post office/library	3	3	3	4
From contact with IRS tax specialist	3	3	3	4
Via electronic bulletin board	3	2	4	3
Pick up at an IRS office	2	3	2	3

Q36 – Are you aware that companies reporting fleets of 25 or more vehicles on their Form 2290 are required to file their Form 2290 electronically?
 Q20/32 – If the IRS were to send you information or updates about Form 2290 in the future, how would you prefer to receive this information?

Finally, Profiling Showed Distinct Differences Between Segments

- Profiling of key segments on classification measures showed these differences:
 - Looking at 2290 e-file Users vs. Non-Users...
 - Users are much larger firms, with far higher revenues, and of course, larger fleets.
 - Note: unlike most IRS business e-file surveys, where a majority of the preparers of a form (who are also our survey respondents) are External Preparers, the 2290 e-file Users and Non-Users in this survey are 95-98% INTERNAL Preparers.
 - And for Mandated vs. Non-Mandated Users...
 - Mandated Users consist of larger firms with higher revenues, and larger fleets.
 - Other classification data on each group are detailed in the Appendix.

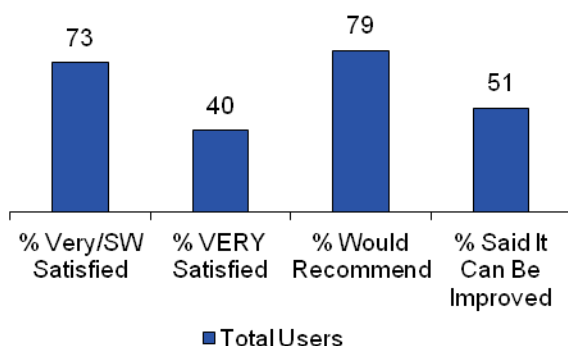
Profiles Of Users & Non-Users

	Total Users	Mandated Users	Non Mandated Users	Total Non-Users
BASE: Total Respondents	507	352	153	509
	%	%	%	%
Data Collected From The Taxpayer Firms				
Avg. # Employees Of Firms	175	231	47	46
Avg. Revenues Of Firms	\$108M	\$147M	\$9M	\$18M
% Of Firms w/Internet Connection	100	100	99	91
# Of Vehicles Reported On Form 2290				
Under 25 vehicles (non-mandated)	30	-	100	96
25 vehicles or more (mandated)	69	100	-	3
Don't recall (status unknown)	1	-	-	1
Is Preparer Of Form Internal/External?				
% Who Have External Preparers	2	1	4	5
% Who Have Internal Preparers	98	99	96	95

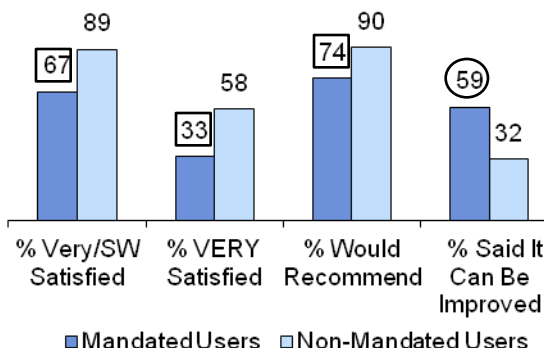
Key Findings

Key Findings From The 2009 2290 e-file Customer Satisfaction Study

Results from the benchmark Customer Satisfaction Study for 2290 e-file showed weaker key measures among Users than typically found in IRS business e-file surveys.



However, that weakness was almost entirely due to Mandated Users (69% of the Total User sample). Non-Mandated Users were far more positive to 2290 e-file on all measures.



Users who were satisfied with 2290 e-file named Ease and Speed as its top benefits. Specific attribute ratings also showed high satisfaction with Acknowledgment Of Receipt, Receipt Of e-Schedule 1, Privacy/Security, and Being Paperless.

Those Mandated Users who were not satisfied said it was mainly because of Cost, Complexity, and involvement of 3rd Parties...

% Of DISSATISFIED Mandated Users Who...

Dislike having to pay to e-file	48%
Found it complicated / difficult / more steps	39%
Don't like 3rd party/want to file direct w/IRS	37%

Finally, in other measures...

- Awareness of the Mandate was almost universal among Mandated Users, but was at just 50% among Non-Mandated Users and at only 25% among Non-Users (very few of whom were subject to the Mandate).
- For both Users and Non-Users, Regular Mail and Email were the preferred methods of receiving 2290 e-file Information.
- Lastly, there were profiling differences across segments and these are detailed on Report Page 21 and Appendix Page 26.

For Non-Users, key measures showed that...

- While 45% were aware of their eligibility to file 2290s electronically...
- And their interest in use was strong...
- Very few are equipped to e-file – with only 7% using software (and only 29% of them having an e-file option in their software).
- Their main barriers to use were Lack of Knowledge, Lack of Software, and Not Being Required/Mandated To e-file.

In User diagnostic measures...

- Only 11% of Users ever had a problem with a State DMV refusing their Schedule 1 – though two States (California and Illinois) had higher per-capita occurrences of this.
- Mandated Users were twice as likely to receive a Notice after using 2290 e-file, but were too small-based for further analysis.
- And the vast majority of Users said that they pay bal-dues electronically – with this clearly higher among Mandated Users.

Appendix

How 2290 e-file Was Described To Non-Users

The Form 2290 MeF Program provides Taxpayers or their Tax Preparers the option to prepare and transmit Form 2290, Heavy Highway Vehicle Use Tax, electronically.

Filing Form 2290 electronically is convenient, fast, accurate and a safe way to file your return. It allows Taxpayers or their Tax Preparers to file the return and receive their Schedule 1 electronically and be assured of a secure transmission and fast acknowledgement of IRS receipt of the electronic return.

Form 8453-EX, Signature Document, is required when filing the return electronically. The form can also be scanned into a PDF file and transmitted to IRS. When using an Electronic Return Originator, Taxpayers may sign the return electronically by using a Practitioner Pin. Form 8879-EX, Signature Document, is required when using this method.

In addition, payments may be made electronically using an electronic funds withdrawal, or using the Electronic Federal Tax Payment System (EFTPS).

Other Respondent Classification Data

Primary Industry In Which 2290 Taxpayer Firm Operates

	Total Users	Mandated Users	Non Mandated Users	Total Non-Users
	%	%	%	%
BASE: Total Respondents	507	352	153	509
<u>Transportation</u>	<u>50</u>	<u>55</u>	<u>38</u>	<u>23</u>
Trucking (unspecified)	22	27	13	11
Transportation (unspecified)	15	16	11	3
Hauling/heavy hauling/long haul trucking	4	4	4	3
Moving (i.e. house moving)	2	1	3	2
Truck rentals/truck leasing	2	2	1	0
<u>Building</u>	<u>21</u>	<u>17</u>	<u>29</u>	<u>32</u>
Construction/residential construction	8	7	12	13
Cement/concrete/ready mix concrete	6	7	4	4
Excavating/residential excavating	2	-	6	5
<u>Other Mentions</u>				
Agriculture (i.e., Farming, Landscaping)	7	6	9	13
Petroleum/oil & gas/oil field	4	2	7	3
Distribution (i.e., Beverage, Food)	3	4	2	3
Retail	3	3	3	4
Manufacturing	3	3	5	5

Respondent Job Title

	Total Users	Mandated Users	Non Mandated Users	Total Non-Users
	%	%	%	%
BASE: Total Respondents	507	352	153	509
<u>Manager/Mid-Level Executive</u>	<u>30</u>	<u>29</u>	<u>33</u>	<u>29</u>
Office Manager	13	11	17	22
Manager/Senior Manager (unspecified)	5	5	3	2
Accounting Manager	3	3	3	1
Operations Manager	2	1	3	1
General Manager	2	1	2	1
<u>Finance</u>	<u>30</u>	<u>32</u>	<u>24</u>	<u>19</u>
Controller/Treasurer	14	16	8	7
Accountant/CPA	7	8	4	3
Bookkeeper	5	3	8	7
<u>Senior Level Executive</u>	<u>18</u>	<u>14</u>	<u>29</u>	<u>31</u>
Owner/Co-Owner/Principal/Partner	10	5	24	24
Vice President	5	6	4	5
CEO/CFO/CIO/CTO	3	3	1	2
<u>Other Mentions</u>				
Administrative Assistant/Secretary	11	11	11	15
Shareholder	3	5	-	1