FINANCING IS SELLING
A GREAT part of the value of any presentation is dependent upon mutual understanding between the reader and the producer. More particularly it is important that the reader perceives not only the reason for the presentation, which is usually apparent, but, more importantly, that he appreciates the premises upon which the presentation is built and the scope it assumes.

In presenting the manual "Financing Is Selling," the Tax Foundation views it not as a primer nor as an arbitrary delineation of best procedures or methods. Rather, the manual was prepared as a document for men of long experience and expert in their field and in the hope that it will serve as a medium to assist in the analysis and organization of their own thinking, opinion, and experience in relation to that of others.

The real purpose of the manual was determined by the fact that the weak link in any program is not so often in the lack of knowledge of particular details and phases, but rather lies in the common failure to analyse, check, and organize the knowledge we have into a clear, integrated pattern or program.

The position of the taxpayer organization executives in meeting financing problems is much the same as that of the mechanic who in checking an airplane motor finds it to be operating below standard, yet with no particular part apparently at fault. He cannot chance the arbitrary assumption that it is the carburetor which must be replaced. He must start the slow, tedious process of tearing down the whole motor, cleaning, checking and replacing each worn part, and then reassembling it into a perfectly operating mechanism.

Unfortunately, the need for tearing down, checking and building up is not so obvious and unavoidable in developing an efficient financing program. Because it is not so apparent and because the job, in itself, is burdensome, more often than not, it isn’t done at all even by the best of us.

Accepting this as the fundamental need in developing effective financing, the Tax Foundation sees its greatest contribution in assuming the obligation of time and effort necessary to analyzing, organizing and programming the whole financing process. In preparing the manual, the Tax Foundation has attempted to incorporate all available experience out of the case history of taxpayer organization financing and to add to that the infinitely greater and the more case-tested experience of commercial sales methods.

As such, it makes no pretense as a compilation of new ideas or new methods. Much of it, to most of its readers, will be review and repetition, restatement of the obvious. It will attempt —

1. To define the problems of financing or selling taxpayer organization and break them down into specific parts.
2. To analyze all parts and correlate them in relation to a complete program and to every function of taxpayer organization.
3. To question all parts where assumption is liable to have been automatic, open to error, and to have become fixed.
4. To assemble all parts in terms of commercial sales experience and practice into an efficient, hole-proof, financing machine or program.
5. To implement that program with as many practical aids as possible.

However, the real value of "Financing Is Selling" should lie in the organization executive himself, for the manual in large part is simply a vehicle to assist him in doing what is so extremely difficult—co-ordinating and organizing what he already knows, and applying it in the form of a clear, logical, outlined program of action that should sell the service which he has to offer.

FOREWORD
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The most important premise in approaching the problem of financing taxpayer organizations is that Financing is Selling. Really, it is advertising and selling, involving the same basic elements, the same problems, demanding the same analysis and solutions, techniques and methods as the marketing of any of the products or services of industry.

The statement that Financing is Selling may seem to be too primary—too obvious. Yet, it is probably at that exact point upon which revolves most of the failure (or at least the limiting factor) in the complete success of financing taxpayer organization.

**Complete Application of Salesmanship**

For it is not enough to recognize the general similarity of financing and selling. If it is true—and few would argue it—it is vital to follow through and apply every function of selling and every step in the process of selling or marketing a product of industry, to the problem of selling the service of taxpayer organization.

There is a temptation to look upon support of taxpayer activity as a contribution to a worthy cause rather than as a businesslike purchase of a service vital to a business or to an individual. It is always easier to assume that a man ought to do something, than it is to prove to him that it is worth doing. The approach to the contributor is too liable to suggest his obligation, as a good citizen, to support a worthy idea rather than to convince his judgment as a good executive to buy a service which will help insure and secure his business and his own future in that business.

**Constant Selling Versus Spot Selling**

Arising out of the failure to treat financing completely as a sales function is apt to be the failure to lay out and follow a co-ordinated, long-term and continuing program that incorporates and integrates all the essential elements of successful salesmanship. There is always the danger, lacking that over-all view, that one may come to look upon one specific period as “financing time” or one specific function of selling as a whole financing program.

For example, a common topic of discussion is the relative effectiveness of the large annual dinner meeting, versus direct mail appeal or personal solicitation, as alternative methods of financing—just as if each one, in itself, defined an alternative financing program.

They are not alternatives because none of the three methods supplants or takes the place of the others, any more than the airplane, the ship, or the land force supplants the others. The only basis for choice between the dinner, direct mail, or personal solicitation should be, if for some reason, one or the other is not suitable to the particular situation. The ideal financing program, on the other hand, would co-ordinate and use all three, just as the truly effective attack in war, co-ordinates and concentrates naval, air, and land power on a single objective.

**The Attack Is the Climax**

Neither, in themselves, are the financing dinner, the direct mail solicitation or personal solicitation, financing programs any more than the attack phase in war defines the whole campaign. Like the attack, they should be looked upon for what they are—the climax of the whole financing campaign. Their success depends on the effectiveness of all other preceding and preparatory steps, plus what comes after—the follow-up.

A dinner or mail solicitation, for instance, may have failed to produce the hoped-for result. The failure may be attributed to the dinner or the mail campaign whereas it might not have been so at all. It might well have been the failure of (or complete lack of) other essential elements in the selling process—ineffective build-up, a poor sales story, poorly timed or incomplete follow-up, or an unproductive prospect list.

These examples are brought out here to accent the necessity for viewing financing as a long-term and continuing process made up of many interlocking and interrelated steps all leading up to a climax—and, if properly planned and put together, to a successful climax.

**Selling Cannot Be Isolated**

The financing of the taxpayer organization can no more be divorced from other phases of operation and set apart as a specific, self-contained phase, than the sale of a product can be divorced from the product
FINANCING IS SELLING

itself—the way it is manufactured, packaged, priced, advertised, or finally brought before the prospect for decision.

So interwoven with all aspects of the taxpayer organization is financing that it is impossible to discuss it and certainly it is hopeless of effective solution, without involving all aspects of taxpayer operation. The sales problem must be broken down into all of its parts, each part placed under the microscope, and locked in relation to each phase of operation, and its sales appeal adjusted to the market. The whole operation must then be reassembled into a carefully laid-out plan and program which includes the financing campaign, as a nicely fitting part.

It is our job, therefore, as the only reasonable course, to go back and do now what any modern business would do before launching a product—analyze and define each step in the marketing process from the point of planning and designing the product straight through to its ultimate purchase by the consumer.

Confusion of Selling Jobs

Because of the very nature of most taxpayer organizations, they have two basic selling jobs. They can be confused and it is important that they not be confused.

The major service which the taxpayer organization offers is taxpayer action through which to effect efficient, economical government and a minimum tax burden compatible with good government. To obtain taxpayer action, the taxpayer must be sold on action, sold on its value to himself. That is one of the selling jobs and it consumes much of the effort and material produced by the taxpayer organization.

The second selling function, though encompassing the first, is an entirely separate one. It is the job of selling the service of taxpayer action to the prospective purchaser—to the contributor or member.

Because they are two distinct jobs directed at different markets, the sales story, package, sales methods and materials developed to do one job will not be suitable for the other.

In the next section of the manual, “Analyzing the Sales Problem”, we are interested primarily in the problem of selling the service of taxpayer organizations to the best potential market. It can not and must not be confused with the other vital sales job and problem of selling action to the taxpayers.

FUNCTION

Taxpayer Organization

Service

Taxpayer Action

FINANCE

Sales Problem I
Selling the Taxpayer on Action

Sales Problem II
Selling the Prospect on the Service
ANALYZING THE SALES PROBLEM

THE following is a general consideration of all of those aspects of taxpayer organization which relate to its sales problem. It is not the purpose of this section to act as an outline for action, but simply to discuss the selling elements which must eventually contribute to action.

The Product or Service

The individuals engaged in the field of taxpayer organization have undoubtedly defined the service which they perform as well as the need which that service fills.

THE NEED is, of course, better, more efficient, more economical state and local government, minimum taxes compatible with good government to reduce the burden upon the citizen and upon industry — sound fiscal policies and a sound fiscal foundation at the grass roots of state and local government to insure the future security of the nation.

THE FUNCTION of taxpayer organization is to fulfill this need through citizen and taxpayer action.

THE SERVICE which the taxpayer organization offers to industry is the creation, organization and direction of taxpayer action.

In relation to the need for the service of taxpayer organization, there are two points which need discussion. One is the definition of this service in terms of the sales problem—in other words in terms of the market it is expected to reach. This can only become clear after analysis of the market and, therefore, will be discussed later under the heading “Developing the Sales Story”.

The second point relates to one of the most common failures in selling intangibles — the lack of clear, graphic definition in written form.

It is natural for a man engaged in a specific field to whom a need and objective seem perfectly obvious to attribute the same clear view to everyone.

The taxpayer executive should assume an attitude as did the tramp who, on being greeted at the gate by a ferocious, barking dog, was asked by the farmer, “Don’t you know that a barking dog never bites?” The tramp replied, “Yes, I know it all right, but I don’t know whether the dog knows it.”

Every day from some quarter the questions come, “But exactly what is a taxpayer organization? Why does it exist? What does it hope to do? How does it operate?”

The need for a basic printed piece which will answer all these questions concisely is vital, not only for general use, but also with which to sell.

To finance taxpayer organization most effectively, more salesmen are needed than can be on the organization staff. Members, contributors, finance committee men, trustees, even editors — all are needed to sell — can and will sell — if they have a clear understanding and a clear-cut sales story.

Conclusion

As one of the first steps in approaching the financing problem, a printed piece defining the needs, the functions, and the objectives of the taxpayer organization should be prepared.

The Market for the Service

In a general way the taxpayer organization has the same alternative in choosing its market as the distributor of any product. The choice usually lies between selling to a mass market at a small unit price or selling to a class market at a high unit price. Seldom is it possible to go after both.

The Best Potential Market

From all experience, the best potential market and the only real market for the service of the taxpayer organization seems to lie in the class field — in selling its service to a relatively small number of buyers, mainly to industry and to business interests:

1. Major business interests and corporations.
2. Medium and large individual business organizations.
4. Business and trade associations.
5. Rural interests.

Trade associations are not likely to be an important source of income and should be approached after all other lists have been exhausted. Contributions by associations tend to minimize the chances of getting individual contributions from their member companies. The rural market, because it is seldom a major financing factor, will not be treated specifically in this manual.

Small Contributions and Large Membership

The fact that the major market for the service of taxpayer organization lies in the aforementioned groups does not necessarily preclude the wisdom of a drive to enlist small contributions and a large membership. However, the value of such a course lies more in the field of public relations and political strategy. The amount of money from small contributions seldom exceeds the cost of getting them.
Who Has to Be Sold

In order to sell these markets, who has to be sold? This is an important question because it should define the broad coverage of the sales job.

The Primary Prospect

The primary prospect, the man who must eventually and finally be sold, is easily determined. He, of course, is the chief executive or a top executive who has the prerogative and the authority to buy the service of taxpayer organization and he is the individual who must be contacted and sold.

The Secondary Prospect

However, it is sometimes not enough to direct the sales force at this one individual. How many purchases have been made because it was the wife who was first sold; how many executives have made decisions based on favorable reports of minor executives, or even because of a friend or a competitor; how many men and women take action because of discussion at a club or association meeting?

In the preliminary or build-up stage of a sales program, it is sometimes well to reach a secondary list of prospects who help to influence the top executives.

The Present Buyer Is a Prospect Too

Present contributors are, at the same time, prospects and should be covered by all phases of the financing campaign except the close when, of course, they would be treated differently. Present contributors have to be kept sold and might be better sold. The better sold they are the more they will assist in selling others, and the easier will be their renewal. They can even be sold on a larger contribution.

Conclusions

1. That the best and only real potential market for selling taxpayer organization lies in the class market of industry and business.
2. That the prospect list representing this market is made up of primary and secondary prospects, including also present contributors.

3. That any effective financing or sales program must, in its preliminary or build-up stage, be directed to the entire prospect list. Only at the final or climax stage of the program will alternate procedures be applied to the different lists.

Characteristics of the Market

Just as it is vital in marketing a commercial product, so it is in selling taxpayer organization to determine as exactly as possible the basic interests, motives, wants, and needs which might impel the prospect to buy.

Basic Interests

1. The business and its profitableness.
2. The business in terms of his own personal future.
3. Business in general and the system of free enterprise upon which business has been built and under which it now exists.
4. Patriotism and direct and personal interest in efficient government.

This does not say that business or business interests are unpatriotic. It merely points out that their concentration is of necessity upon problems of management, and it does indicate the character and the general order of importance that the sales story must follow.

Motives

1. Natural dislike of existing tax burdens which make business operations difficult and limit profit.
2. Fear of continuation of present burdens and of profit limitations.
3. Fear of trend of taxation and additional limitations on profit.
4. Fear of effect of present trends upon the system of free enterprise.
5. Distaste for influences which contributed to the present situation.
6. Helplessness in the feeling that the forces causing the situation are too intangible and too powerful to do anything about.
ANALYZING THE SALES PROBLEM

Wants

1. Immediate reduction of state and local burdens (if he thought it possible).
2. Assurance that the present system of free enterprise will continue.
3. Hope that existing burdens can and will be lessened in the future.
4. Change in the policies which created the present situation.
5. Action to bring about such change.

Needs

1. To see and understand that there is a solution to existing and future problems.
2. To have proof that the solution is practical and that it works.
3. To be convinced that the taxpayer organization is the best and only means through which the solution can be effected.

Why Doesn't He Buy?

After reviewing the characteristics of the market, it would seem that the question could well be asked, “Why, if these interests, motives, and needs are common to the average business man, does he not buy, or why is he hard to sell on the service of taxpayer organization?”

These are the reasons that make the sales job difficult despite the fact that the business man’s interests, motives, and needs mark him as an excellent prospect.

1. He has not organized his interest, motives, wants and needs into a clear pattern which could bring him to a well-defined conclusion. That is part of our job of selling!
2. He can escape the worst of his fears by hoping and assuming that present conditions are due to emergency, are only temporary and will change for the better after the emergency. Presenting to him the possible permanence of existing policy is part of our selling job!
3. He hasn’t a picture, graphic and well constructed, of the total burden that rests on him, nor has he thought out into concrete form the significance and implications of past and present trends. Such perspective might be assumed as part of his responsibility—some executives have it, some don’t—that is part of our selling story!
4. He accepts the situation to be inevitable even though he may have a reasonably clear picture of the above. This can be so because, not clearly perceiving the causes and forces which have created the situation, he does not and cannot think in terms of or visualize a solution. Because we believe that taxpayer inertia is the cause and taxpayer action the solution, it must be our business as part of our selling job to convince the business man of it too!
5. He does not perceive the solution because he does not uncover the causes, and hence it is difficult to sell the taxpayer organization. It is vital not only that the business executive be convinced that there is a solution, shown what it is, but also he must have proof that the particular taxpayer organization is the only medium through which the job can be done. The proof of these things is the climax of the whole process of the selling job!
6. He is, as most other people, basically negative. Presented too quickly with the need for decision, he is liable to say NO. It must be our selling job to proceed, step by step, and with each step to leave a positive conclusion. Until the solicitation, no step should demand or present the need for decision or present the opportunity for a closed mind. That is the strategy of our selling job!
DEVELOPING THE SALES STORY

HAVING determined what and where the market is, the primary and secondary prospects who must be sold, the characteristics of those prospects, and the probable reasons why they are hard to sell, it should be possible to do two things:

1. Question and redefine the service which is being offered in terms of the market, for the purpose of making it most salable.

2. Develop a sales story adjusted to the interests, motives, wants, and needs of the market—one which will provide answers to the negative characteristics of the market.

Re-defining Taxpayer Organization

Regardless of whatever else may be the function of taxpayer organization, its major function so far as its financing or selling problem is concerned must be defined and looked upon as a service to industry—a service as concrete and vital to business as insurance, or as a product or method which reduces operating cost of management. For, insofar as it can effect reductions in a present fixed burden of state and local government on industry, it reduces the operating cost of business just as effectively as any machine or service purchased by industry.

In measuring the function and accomplishment of taxpayer organization, tax increase prevention may be just as effective a sales story as actual tax decreases.

Insofar as the taxpayer organization produces sounder, more economical government and an informed citizenry, it insures the future of business. What value, for example, has insuring physical properties of business if, in the future, they cannot be operated at a reasonable profit under a system of free enterprise?

Another important point in defining the service is the fact that it provides a medium and usually the only medium through which business can organize in its own interest and in the interest of lower tax burdens. In other words, the selling can be done around the idea that taxpayer organization is a co-operative service in which industry joins to help itself.

Supplementary Services

Just as salability of any product is improved by increasing its use to the potential buyer, so, in selling its market, the taxpayer organization can increase the salability of its organization by expanding its services.

For example, it is believed that the taxpayer organization would have a better sales story if, in going to the business executive, it could offer such services as providing current reports on legislation; analyses and summaries of legislation; facts, statistics, and information on national fiscal problems; research within some limited field.

Building the Sales Story

The story which will sell taxpayer organization must be built up point by point. Because it is to be directed to business executives, it should be keyed to business, using the terminology of business. It should organize, qualify, and visualize the tax problem in terms of the interests and motives of the business man—his fears and desires.

Outline

1. Clarify and visualize the facts of the problem—the burden of taxation.

2. Define the implications of the problem and show him why its challenge to industry lies in his own back yard—his own state and local government.

3. Explain the forces and causes which create the problem.

4. Describe and explain the courses which business must follow to meet the challenge—the solution—through organized taxpayer action.

5. Prove that the state taxpayer organization is the best and only medium through which the solution can be effective.

6. Make the direct appeal for support and contributions.

This outline has served as the basis of a series of printed mailing pieces keyed into a complete financing or sales campaign. This campaign is presented in a separate portfolio.
DEVELOPING THE SALES STORY

Packaging the Service

The package in which the service of taxpayer organization is sold to the business executive will be every mailing, every piece of printed material, every film, every letter, and every presentation which carries the story. Because business is accustomed to judge the quality of a product or service somewhat on the quality of its packages, it is important that the productions of the taxpayer organization reflect dignity, prestige and quality. It is important that they look alive and attractive, that they be well organized and concise and that they have punch and salesmanship.

Packaging taxpayer action as a service to business is, of course, an intangible, and every taxpayer executive will have his own taste and his own budget to guide him, but the package is a vital point and it should receive more and more attention.

Pricing the Service

Two men in the field of public relations, having similar experience and generally similar qualifications, go out to get new jobs. It is a matter of common knowledge that one man can get $6,000 a year and the other can get $10,000 a year. This can happen because one man enjoys the concept of sales promotion and the talent for salesmanship. It is possible that one can no more answer the question “What price can you put on taxpayer organization service?” than one can ask “What salary does a good public relations man get?” And maybe those questions cannot be answered for about the same reasons.

It is quite possible that a taxpayer organization, convinced that it can get contributions of only a certain amount, might, through improving its sales story and presentation, be able to get sizable increases and have more satisfied buyers at that.

All of this is but another way of pointing out just how vital the selling function can be to a taxpayer organization and how important it is to develop the right sales story, right package, and the most effective methods of getting that sales story to the prospect.

Basis of Contributions

There must be, of course, some practice upon which to base amounts of contributions, and there are several alternatives:

1. A given percentage of the property tax paid by the contributor.
2. A sliding scale based on the property tax paid by the contributor.
3. A rate established in relation to the number of employees of the contributor.
4. Premiums based on predetermined classifications of the capital worth of the business.

Most of these alternatives offer certain disadvantages. However, considering the character of the market and the service which the taxpayer organization has to offer, it would seem logical that the last of the alternatives should be best. The two major elements of the service of taxpayer organization are:

1. To lower the operating costs or stop the trend of increasing operating costs of the state and local tax burden to industry.
2. To provide insurance on the system of free enterprise under which business can operate at a profit, both now and in the future.

If a taxpayer organization overemphasizes the first it must, in order to show continuing worth, produce specific and measurable results which is sometime impossible during any given year and always difficult over an extended number of years.

The first three methods of basing contributions appear to concentrate attention upon specific accomplishment in terms of actual operating savings and give a very obvious measurement and reminder of those expected results.

If, however, the taxpayer organization gives equal weight or stresses its second service to industry, it is in a much more sound position.

The fourth basis of establishing contributions would seem to be more appropriate to this line of thinking and would not only support it, but would offer a less obvious basis for measuring specific accomplishment and would not call forth such measurement.

Budget versus Income

The whole consideration of contributions is a complex and fluid thing. However, no discussion of
can well be divorced from the function of budgeting taxpayer organization. Having a set income upon which it was operating and upon which it planned to continue, there would be no reason for a taxpayer organization to consider increasing its contributions. If, however, in laying out and budgeting its program a taxpayer organization believed that it could greatly enhance its value to industry by expanding its organization and activities, there would be every reason for either increasing contributions or increasing its membership.

The question really resolves into one of fundamental procedure — whether the contributions are to determine the program, or the program, as far as it can, the contributions. Naturally, in practice these two courses have to be balanced. But the two courses, nevertheless, are basically different and would produce entirely different thinking in the consideration of the whole question of subscriptions. It is felt that the most positive approach is to think in terms of laying out a program and budget which can do the best job for industry and therefore be most salable to it; then to go out and try to sell it as a tangible, concrete program, pointing out that in order to accomplish it, business, based on certain classifications of capital worth, will have to contribute the specified amount necessary to raising the budget. If the budget can’t be raised, adjustments can always be made.

Contracts

No matter what the basis of contribution, the soundness of both the financial and management position of the taxpayer organization is enhanced if subscriptions are obtained on a contractual basis extending for a two-, three- or five-year period to be terminated only upon prior notice by the contributor. A businesslike subscription form or contract should be used.
PROGRAM, ORGANIZATION AND MEDIA

AGAIN this analysis will be devoted only to a general discussion of the program, sales organization and media through which the sales story of the taxpayer organization must be carried to as many prospects as possible.

Sales Program and Schedule

Basic to any program requiring careful organization and timing, is a clear-cut plan and time schedule. Every organization should have such a plan in written form and preferably it should be prepared at the beginning of the fiscal year, extend in its coverage over the whole year, and serve as the detailed manual of operation insofar as the selling of the taxpayer organization is concerned.

The major consideration in building a sales or financing program is to make sure that all possible sales implements and media are used to bring maximum sales force to bear on the prospect at the right time. Without a carefully constructed plan, many sales opportunities are liable to be lost completely or so poorly timed that they lose their effectiveness.

Program Delineation

Another of the more or less common characteristics of the financing program that it is important to keep in mind is the general over-all construction. Probably it should be viewed as having two major parts, one which we might call the General Sales Function and the other the Specific Finance Campaign.

1. The General Sales Function should be looked upon as the over-all effort of the taxpayer organization to keep both the primary and secondary list of prospects constantly sold on the need for and the effectiveness of taxpayer organization.

2. The Specific Finance Campaign is the planned effort, usually within a limited period of time, to direct a special sales story and financial appeal to the prospects.

Sales Materials

Any sales operation or any financing operation is greatly assisted if it has the best possible selling tools and materials. These consist of:

1. Materials which tell the general story of the taxpayer organization — booklets, pamphlets, reprints, slide films, movies, radio programs.

2. Specific selling or financing materials consisting of carefully prepared direct mail pieces, solicitation letters, brochures, etc.

3. Sales aids, selling portfolios or kits designed particularly to assist field men, finance committee members, and contributors in doing a more clear, more concise, more effective selling job. Such kits or portfolios need not be a difficult production job and may be only a compilation of materials which cover and describe the essential operations and sales story of the organization.

Sales Personnel

Sales or Expanded Finance Committees

As in any selling job, sales personnel is vital. If one views the existing staffs of taxpayer organizations as the limit of their sales personnel, the financing job is indeed difficult and will probably be incomplete. For the number of prospects who should receive personal attention there are too many to be properly covered without using the aid of existing committees or memberships.

The presence of a full-time, experienced finance man on the staff is, of course, of great advantage, but it is not essential to doing a fundamental, extensive and effective sales job.

Instead of a small permanent Finance Committee, it would be well to form an expanded finance or sales committee from members of the Board, other committees and contributors. If their responsibilities are limited and for a short period, enlisting their service should not be difficult. In this way, coverage of prospects will not only be more extensive but more intense and accurate.

Sales Committee Membership Should Include:

1. Outstanding financial, industrial and business men in the state or locality.
2. A top representative of every important industrial and business classification within the state or locality.

3. Men with experience in various community or other fund-raising drives within the state or locality.

4. Top advertising or sales promotion executives.

5. Newspaper editorial or publishing representation.

**Functions**

1. To develop business and industry prospect lists.

2. To direct letters on their own company stationery or make personal or telephone call on prospect, supplementing and supporting the mailings of the taxpayer organization.

3. To act as a host committee if the dinner is used as a campaign climax.

4. To assist and advise generally the financing activity.

**Selling Salesmanship**

The greatest problem even in commercial selling is to make real salesmen out of salesmen, and it is fundamental to the whole selling job to educate, instruct and stimulate the sales staff, the committeemen and members who are to assist in the sales job.

It is suggested that the taxpayer organization hold finance or sales meetings not only for its own staff members, but for all other individuals who are participating.

At such meetings, the written program should be presented and explained along with the various sales materials, mailing pieces, slide films or movies through which the sales story is to be carried. The objective and operation of the program should be outlined in relation to the part each person is to play. Financing or sales meetings of this type can be made interesting and powerful and can serve not only to make better salesmen but more interested and co-operative board and committee members.

Sales meetings can serve further to convince the business man of the businesslike approach that the taxpayer organization is taking in its own selling job.

For the character of the selling job that the taxpayer organization does in its own financing, can be interpreted as reflecting the character of the job that it can do in selling taxpayer action.

**Organization Breakdown**

The sales plan, insofar as its organization is concerned, can be handled in two alternative ways:

1. It can be set up as a state-wide program organized from and operated out of taxpayer organization headquarters. In such a case the direction of the program would come entirely from the chief executive of the taxpayer organization along with the financing or sales committee.

2. On the other hand, the financing operation can be set up as a co-ordination of local campaigns, centralizing and heading up in the state taxpayer organization headquarters. Under such a setup, local financing or sales committees should be organized and there should be prepared a written financing or selling program for each one. The sales meetings as suggested above should be conducted for local units.

**Industry Setup**

Probably the most common method of financing practiced within industry itself is the following, which should offer great possibilities for use in taxpayer organization and should therefore receive careful consideration. As described, the method will be applied in terms of a taxpayer organization.

A complete program essential to doing the job should be set up and budgeted. A finance committee or a special committee should be organized of top men representing all of the major business interests within the state, such as banking, real estate, dairy, baking, breweries and manufacturing under as many breakdowns as seem appropriate.

The industry representatives should, of course, be as influential as possible within their respective industries and should also be men who are already sold on the taxpayer organization work or who are good potentials.

This committee is gathered together at a somewhat formal meeting at which the whole program is pre-
sent as essential to the business interests of the state and the budget is submitted as necessary to carrying out that job.

The meeting is above all a sales meeting and should be conducted as one, with moving pictures or slide films, and the whole program displayed as graphically and visually as possible.

The committee, once sold, should sit down and determine among themselves the relative stake which each branch of industry has in the program. Usually this can be done in a somewhat informal manner and does not necessarily require any complex system of determination. When this step has been taken, the representative of each branch of the industry can undertake to solicit the members of his industry on a pro rata share of the industry's portion of the whole budget and either organize a committee of his own to assist him or undertake the job himself.

This industry committee as above mentioned can be made up of small committees representing the various branches of industry rather than single representatives.

In many cases where this procedure has been followed and where the companies represented are large enough and important enough, the total share of an industry can very often be underwritten by the companies present.

Experience indicates that where the leaders of the branch of industry assume the obligation such as described above and approach their members on a basis of a pro rata contribution, they are almost certain of success.

Industry or Group Sponsors

A less formal application of somewhat the same procedure is to obtain the cooperation of selected members who represent or are influential in various groups, industries or localities. These men should be urged to write personal letters to as many as possible of their acquaintances or contacts in their particular groups. These letters should include a simple sales story, their endorsement of the work of the taxpayer organization, and a solicitation which amounts to their personally recommending and urging participation in and contribution to the taxpayer organization. These letters may or may not suggest a specific amount. In this type of procedure every effort should be made to keep it as simple as possible and to relieve the sponsor of every possible burden by handling as much of the detail and routine operation as you can.

Building Prospect Lists

One of the first functions of the sales organization, either state-wide or local, should be to build up a complete and carefully classified list of primary and secondary prospects. These would fall under the general headings listed earlier in the manual. Naturally, an attempt should be made to classify lists so that the sales force can be directed in proportion to the importance of the prospects in terms of their possible contributions.

A suggested procedure for developing and indexing the prospect lists is appended as a supplement to this manual.

In general, however, the list of prospects should be developed not only by the staff but with the assistance of state and local sales committees, Board members and contributors. Poor's Directory, Moody's and other directories compiled on a national, state, or local basis will assist in developing and classifying the list.

The list should be as large as possible, for even when it includes questionable or marginal prospects a few contributions from the marginal prospects will probably cover the mailing and other costs to all of them. This in effect has two advantages: it educates them to problems today and builds them up as contributors tomorrow.

Sales Media

The available media through which the service of taxpayer organization to industry can be sold, directly or indirectly, are more numerous than might first appear. Very often the indirect approach—any part of your sales story reaching the prospect through a newspaper article, a radio program or another member's recommendation—can be the most effective sales force. Briefly, they can be listed as follows:

1. Direct mail.
2. Personal selling and telephone solicitation.
3. Publicity—newspaper and radio.
4. Presentations.
5. Spot promotion.

These subjects will be covered specifically again in the “Sales Action Outline” of the manual, but it will be helpful here to review briefly just why all of the above are included as media through which the taxpayer organization can finance itself.

**Direct Mail**

In one sense, direct mail is the easiest vehicle through which to carry on sales or financing activities. In another sense, it is just the opposite, for it is extremely difficult to plan and produce effective mailing pieces that will do a job by themselves.

Direct mail is seldom adequate to carry the whole burden of selling and it is almost impossible to make it powerful enough to close the sale. It can, however, be extremely useful in performing two major phases of the financing procedure:

- **a.** Regular mailings on a monthly or semi-monthly basis should carry to a large list of primary and secondary prospects information relative to the tax problem and more particularly to the activities of taxpayer organization. Such mailings should carry as much punch as possible, should be given a great deal of thought and should be as attractive as the budget and ingenuity can make them. From a sales point of view, it is almost better to send out nothing than to send material that does not increase the prestige or value of the organization in the mind of the receiver.

For example, newspaper editorials, cartoons, articles can be inexpensively presented in dramatized form. Even information not related to the state problem or to the state taxpayer organization but which would be interesting and valuable to the top executives of industry can be used to suggest the service that the organization offers and also to suggest that it is on its toes in the interests of the tax problems of industry. Material describing effective action in other states can also serve to convince the business executive of the value of taxpayer organization in his state.

- **b.** Direct mail can also be used to carry a planned campaign of financing pieces. The difficulty encountered, however, is the money necessary to turn out printed material that is keyed to industry and which is of the quality which the business executive would associate with successful, worthwhile operation. The taxpayer organization is after all in competition with all of the other services making representation to the business executive. It follows that in the quality of their appeal the mailing pieces must also compete.

**Personal Selling**

Nothing has or ever will replace the selling force which lies in a sincere individual who has been sold on something, has a clear picture of it and wants to sell it to somebody else. Personal solicitation can not only be carried out by members of your staff but with equal or greater effectiveness by the present membership of the organization.

Very often we assume that a member has no interest in assisting in the selling job of taxpayer organization. Very often his apparent lack of interest is due more to the fact that he hasn’t a clear enough understanding of the sales story to believe that he could sell it.

One important job of the taxpayer organization is to provide its entire membership with a sales story so clear and well organized that it will automatically serve as the basis through which he can sell others and have confidence in his ability to do so. Naturally the need for a clear sales story on the part of finance committee members is even greater.

**Publicity (Advertising)**

Publicity is in the main the advertising of the taxpayer organization. Nobody today questions the value of advertising in the marketing process of industry. Publicity can be just as valuable to the taxpayer organization in doing its selling job.

Taxpayer organization publicity has these functions:

- **a.** Education—to inform large masses of the public, and
- **b.** Action—to present the need to do something to the large masses of the public, and
c. Advertising—to inform and keep before the public and more particularly before the prospective buyer of taxpayer organization service the fact that taxpayer organization can and does produce results.

All three of these uses of publicity, more especially the last, relate to the selling job of the taxpayer organization for it is one extremely effective way of convincing the prospects which will later have to be sold on the value of the service.

Through publicity a great part of the sales story outlined in a previous section of the manual can be told. Throughout the whole year, and particularly during the financing campaign period, news releases should be gotten out covering the following general subjects: stories that clarify and make more graphic the facts and problems concerning the tax burden; stories on the significance of expenditures of state and local governments in relation to current problems and affairs; stories summarizing the action and accomplishment of taxpayer organization work.

Every effort should also be made to stimulate and obtain as much editorial comment as possible. Cartoons do an extremely effective job also because they are pictorial.

In general, the publicity activities of the taxpayer organization should, along with every other aspect of its financing program, build up to the climax or closing point of the program.

Radio can and should be used in the same general way. It is not enough that publicity, editorials and cartoons be run and that radio programs and announcements go on the air. These events should be called to the attention of prospects. Reprints of cartoons, editorials and news stories should reach their desk by direct mail. They should receive postcards giving prior notice of radio programs with a short description of the subject matter.

The point to remember is that publicity if properly handled can do for your financing or selling campaign what advertising does in selling the products and services of industry.

Presentations

One of the important sources pointed out by the previous analysis of secondary prospects was business and civic organizations. It became apparent as an important medium through which large numbers of potential prospects might be reached, not with the solicitation part of the sales program, but with the educational and informing functions of it.

During the year and particularly in the financing period every effort should be made to schedule presentations before all types of important civic and business organizations throughout the state. At such meetings the story of taxpayer organization can be told far more dramatically than in any printed piece. The sound moving picture, "Industry's Greatest Marketing Job" should be an ideal sales tool around which to build such meetings. That, accompanied by a personal presentation of the current tax problems in the state and with an account of the activities of the taxpayer organization, should be invaluable in getting the prospect ready for selling. These presentations could well be organized and put on by local finance or sales committees as well as by members of the staff of the taxpayer organization.

Spot Promotion as an Aid to Selling

Promotion though closely allied to publicity can be more clearly viewed if thought of as a separate function. Promotion is one of those things that cannot be constant because to be successful it demands a peak of interest and attention which cannot be maintained over a long period of time. As a result, promotional opportunities should be used wisely and timed so that they have maximum effect. A major promotional activity launched just prior to the climaxing of the financing campaign can possibly do more than anything else to emphasize the importance of taxpayer organization and put it over the top. It is impossible to suggest any standard type of promotion or any stunt which would adapt itself to all taxpayer organizations. Most promotion, anyway, must arise out of and be in answer to local opportunities.

Promotion, in the sense that it is used here, could be the launching of a major news story, exposing a purchasing scandal, announcing an important tax reform, a dramatized appeal to the governor of the state or the mayor of a city, organizing a march on the capitol, a mass meeting, almost anything to bring sharply before the prospect the effective action that can be stimulated through the service of taxpayer organization.
It would be well here to keep in mind that we are living in a promotional and advertising age and that gradually promotional and advertising methods are being applied to fields where only a few years ago they were viewed as completely improper to the job. Most businesses today are successful in the degree to which their promotion, advertising, and selling have been successful. Business men may not realize it, but underneath they recognize the need for similar efforts in the field of taxpayer action. Therefore, there is probably no better way of making the service of taxpayer organization concrete, dynamic and valuable to them than by proving that it is capable of doing a businesslike job of advertising, promotion and selling.

**Specific Promotional Campaign as a Sales Medium**

One of the greatest handicaps in selling taxpayer organization lies in the fact that it deals to so large an extent in intangibles. Any sales job is made more easy when the service that is being sold can be brought down to a specific proposition—a specific, visualized program. The selling or financing job of taxpayer organization would be greatly assisted if, at the time of the financing campaign, the organization could have some specific, clear-cut, visualized, promotional program, designed to attack a clear practical objective. If the objective of such a specific program filled a recognized need of the business executive, he could be much more readily sold on buying the whole service which the organization offers. Such a specific might be only a visualized program of action indicating the planned use of newspapers, transcribed radio programs, meetings, etc.

**Closing of the Sale**

A sales campaign up to the time of its close, that is up to the time of the solicitation, is almost always identical to an educational campaign. Therefore, the identifying and vital part of any sales program is the point of closing or the solicitation.

In a taxpayer organization financing program this vital, climaxing phase of the whole plan can be carried out in any one of several different ways or combinations. The solicitation can, of course, be carried by direct mail. It can be a personal solicitation or it can be incorporated in the program of dinner or luncheon meetings.

**Summary**

In summing up this general discussion of sales organization and media of selling taxpayer organization, it can be said that the job that remains is to organize and plan all of these elements into a pattern, into a plan and program that will produce the greatest amount of sales force on the greatest number of prospects at the right time.
SALES ACTION OUTLINE

In this section of the manual an attempt has been made to set up and outline in logical form the step-by-step process of organizing and carrying on the financing or selling function of the taxpayer organization.

This is by no means to suggest an arbitrary delineation of how every step should be taken. It is intended to serve as a form around which the taxpayer organization executive can adapt and build up his own sales program.

Preparatory Action

Develop Sales Plan, Program and Schedule

The first step should be the preparation of a detailed financing plan and program doing specifically for the particular taxpayer organization what this outline is attempting to do in a general way for all organizations. In other words, step one as here referred to should include and incorporate into a complete program as many of the succeeding steps in this section as the taxpayer executive decides to include in his operation.

Review the Sales Story

The taxpayer executive should review his sales story and prepare the best presentation of the service which he offers to industry. Outlines on the preceding pages may be helpful as a guide.

Review and Develop Essential Sales Story

Consider whether or not the materials that tell the story of the taxpayer organization and the materials which present its sales story to industry are adequate to the job.

Build Sales Organization

State-wide Organization

If your financing program is to be set up as a state-wide operation moving out of the headquarters of the taxpayer organization, present the whole sales program with its supplementary materials to all members of the staff and instruct them as completely as possible in not only the operation and objectives of the program, but in the thinking which lies behind it.

Local Organization — State-wide

Probably the most effective sales organization, if it is possible, is the application of this same principle broken down into major local divisions or major cities within the state. The only important variation here would be:

To set up local finance or sales committees composed of men capable of doing the most effective financing job in their locality for the taxpayer organization. Once set up, such committees should be handled, instructed and should function in much the same way as the central finance sales committee mentioned before. The succeeding steps outlined in the manual apply almost equally to both.

Organize Sales Committee or Expand Finance Committee

There should be appointed a sales committee, or an expanded finance committee to assist in the financing program. This committee should be composed of men with the prestige and financial backing to give most weight to their argument.

Hold Sales Promotion Meetings

The whole financing campaign may be presented to such a sales or expanded finance committee as a sales type of operation and they, just as the staff, should be given as complete an understanding as possible of the operation, objectives and thinking behind the program. Then at that time slide films or the sound moving picture, “Industry’s Greatest Marketing Job” might be presented along with all of the sales materials which the taxpayer organization has prepared or which it may have obtained from the Tax Foundation.

Survey the Market

With the assistance of your staff and your finance or sales committee, either centralized or local, a complete prospect list should be built up. Such a prospect list may be set up under two major divisions:

1. An industrial or business list which would include all business enterprises in the state or locality put into a, b, and c classifications on the basis of their importance and ability to contribute.
2. An individual list comprising all individuals in the state or locality who could be considered as prospects for individual contributions and placed in a, b, and c classifications on the basis of their importance and ability to contribute.

The reason for a-b-c classifications is that probably those corporations or those business interests and individuals in the “a” classification would demand personal solicitation of some sort. Those in the “b” list should receive such attention if possible but would most probably be solicited by letter; and “c” by letter only.

Primary and Secondary Prospects
These general lists should be broken down into primary and secondary lists.

Primary List
The primary list will include the top executives of all of the industrial and business enterprises and all of the individuals who will eventually be asked to buy the service. This breakdown is obviously essential because it is only to this list that the climax or closing phase of your financing program will be directed.

Secondary List
The secondary list will include all of the individuals important to reach in the build-up phase of the program. In other words, all of your sales effort with the exception of the final or closing phase will be directed to the entire list, both primary and secondary.

Contributors
Present members or contributors should definitely be considered and included in the whole financing program for it is vital not only that they be kept sold but that they be sold better.

Filing and Indexing
One of the best ways of assuring an effective sales or financing program is the maintenance of a complete filing system which gives adequate information regarding the prospects and also provides a check on the operation of the financing program.

The index and filing system which supplements the manual may assist in this important function. Materials will be supplied to state taxpayer organizations on request.

Delinquents
Delinquent or past contributors should be listed under a separate classification, receive all general selling material and be covered with special solicitation methods.

General Sales Action

Direct Mail
As a continued operation, monthly or semi-monthly mailings should be planned to go out to the entire prospect list. The purpose of these mailings should be to keep the prospects informed on any phase of the tax problem within the state and upon any activities or accomplishments of the taxpayer organization. Anything that makes more clear the function of the taxpayer organization, adds to its prestige or proof of its accomplishment or anything that substantiates the value of taxpayer organization should be suitable to such mailings. If the organization should produce printed material describing the needs for their function of taxpayer action, such a piece most certainly should be put in the hands of every prospect both primary and secondary.

Presentations
Presentations before as many important business and civic associations or clubs as possible should be made during the year and particularly during the period of concentration upon a financing campaign. Members of your finance or sales committee could assist in the preparation and carrying out of such a schedule and, properly instructed and with the proper materials such as the slide films and sound movies that are available, conduct the presentations themselves. Many times someone outside the organization can sell it better than its own staff.

Publicity
Though it might not be considered an element in the financing program, the entire publicity function of the taxpayer organization can be a valuable tool in the financing problem. It should be possible through regular news releases to cover almost every aspect of the sales story analyzed in a previous section of this manual.
SALES ACTION OUTLINE

The thought expressed here is that the information which will eventually sell your service to the prospect can reach him through many channels including the newspapers of your state. Mailings to newspapers should not be limited entirely to news releases. They should receive the same kind of materials that you would send to anybody else whom you wanted to sell on the value of your service to taxpayers.

Members to Sell Prospects

Everything possible should be done to get your financing or selling committee members and your entire membership, for that matter, to talk taxpayer organization. To do that they too must be stimulated and get materials which clarify and make more graphic the issues and the possibilities involved.

Finance Campaign Action

In the following we will refer to the finance campaign as distinct from those general and continuing functions of the taxpayer organization which contribute to the successful sale of its service.

It is almost impossible to discuss in detail the conduct of a specific financing campaign without assuming an arbitrary pattern which it is believed best to follow. In a general way, one could only say that a financing campaign would have to present through any one of several methods the most effective sales story to the prospect, build that sales story up to a climax and then make a solicitation for a contribution in any one of several methods. Because we cannot go into all possible combinations, the Tax Foundation has built up what it believes to be the most effective procedure and has prepared all of the essential materials to carry out that procedure. Both the procedure and the materials are available to any taxpayer organization, but it should be made clear that this suggested form is open to many adaptations and can have many variables.

Campaign Outline

Almost any financing program should have these basic elements:

1. Build up series of mailing pieces or letters presenting step by step a sales story of the taxpayer organization.
   a. Definition of the problem.
   b. Challenge of the problem.
   c. The solution.
   d. The function of the taxpayer organization as the solution.
   e. Proof of results and accomplishments of the taxpayer organization.

2. Concentration of all sales forces during this period toward the climax — newspaper publicity, radio, presentations, personal attention to prospect lists by staff or finance committee members.

3. Some promotional stunt or major news release immediately prior to the climax.

4. The climax — solicitation.
   a. Dinner meeting.
   b. Personal solicitation.
   c. Direct mail solicitation.

5. Follow-up.
   a. Personal.
   b. Mail.

6. Thank you or regret.

These are the main elements of the sales story and may even be incorporated in one or any number of mailing pieces or letters. Even the solicitation may be included, but it is felt that the best procedure breaks up the sales promotion into several steps or mailing pieces.
**ALTERNATE PROGRAMS**

I. Direct Mail Program With One Letter

Immediate solicitation follow-up, combining whole sales appeal in one letter.

1. Renewal letter.
2. Letter to new prospects.
3. Letter to delinquents.

Mechanical preparation of letters.

Nelco or Hoovenized — individually signed — 1st class.

Subscription form.

Thank you letters.

Am sorry letters — we would like to keep you on mailing lists to keep you informed.

II. Direct Mail Program in Series or Build-Up Mailings

SERIES may be either printed pieces or individual’s letters each covering part of sales story and building up to the solicitation.

Send mailings to complete list including contributors, delinquents, prospects and secondary prospects.

Send solicitation letters to renewal list, new prospects, delinquents.

Follow-up letters.

Thank you letters.

Am sorry letters.

Write letter to members urging them to talk taxpayer organization, urging participation of their business associates and acquaintances. Possibly send list of prospects, ask them to transmit some piece of information or some recommendation.

III. Direct Mail Plus Personal Solicitation

Follow same outlines as previously listed but instead divide entire list into the following classifications:

1. RENEWALS who should be contacted personally.
2. Prospects who must be solicited personally.
3. Prospects who should be solicited personally if possible or by telephone.
4. Prospects to be covered only by mail.

Assign Solicitation Responsibility.

Determine who on your staff or finance or sales committee is to be responsible for the personal solicitation or contact of each prospect.

Build-up mailings to all secondary prospects and complete solicitations.

Stagger build-up mailings if number of solicitors is too small to cover entire list within reasonably short time after climax.

Send climax letters with brochure if used and subscription form paving way for personal or phone solicitation to:

1. Renewals.
2. Prospects.
3. Delinquents.

Send solicitation letter to all primary prospects.

Send thank you letter to all contributors:

1. Renewals.
2. New subscribers.
3. Delinquents.

Follow-up.

Letter, personal or telephone. Major prospects, of course, fall into a class by themselves and should get special attention working through friends, business associates, your most important officers or members that carry most weight.

Am sorry letter.

IV. Direct Mail Plus Personal Solicitation Plus Financing Dinner

It would, of course, be possible to build the financing job around a financing dinner without the assistance of direct mail build up or personal solicitation. However, the addition of these two other sales forces is so valuable as to make them almost essential.
ALTERNATIVE PROGRAMS

Follow same plan of procedure as under Direct Mail and Personal Solicitation up to the solicitation. Brochure should be kept for dinner.

Send invitation to dinner following last build-up mailing.

Follow up invitation with personal calls — mail and telephone. Build attendance.

Hold dinner.

Solicitation may be handled in several ways:

a. Direct solicitation or financial appeal at the dinner.

b. Action from the floor on budget underwriting.

c. Printed solicitation and subscription form included with brochure.

Send out letter solicitation with subscription forms immediately following the dinner to all attendees.

Send out solicitation letter to all prospects who didn’t attend along with brochure and subscription form.

Follow up all major prospects with personal or telephone calls.
CHART SUMMARY

ANALYZE YOUR SERVICE TO INDUSTRY

ANALYZE THE MARKET FOR YOUR SERVICE

DEVELOP YOUR SALES STORY

DEVELOP YOUR ANNUAL FINANCING PLAN AND SCHEDULE

BUILD PROSPECT LISTS
   Primary
   Secondary
   Contributors
   (Either on a state-wide or local basis)

BUILD YOUR FINANCING or SELLING ORGANIZATION

PRODUCE SALES MATERIALS
   Booklets
   Brochure
   Direct mail series
   Films
   Sales portfolio

SET UP FINANCE OR SALES COMMITTEES
   Sell the program and salesmanship
   Sales and Finance Committee meetings

KEEP TELLING THEM SO YOU CAN SELL THEM

PHASE 1
GENERAL YEAR-ROUND ACTIVITIES TO SELL AND KEEP SOLD TAXPAYER ORGANIZATION

DIRECT MAIL
   Monthly and semi-monthly mailings
   Stimulative materials
   General information
   Accomplishments
   News clippings

PUBLICITY and PROMOTION
   Newspapers
   Radio
   Releases covering points of the sales story

STAFF SELLING
   Stimulation of membership to talk taxpayer organization
   Constant selling by staff
   Keep Sales or Finance Committee active

PRESENTATION
   Before local civic organizations and clubs

ENTIRE PROSPECT LIST
   Contributors
   Delinquents
   Prospects
   Primary
   Secondary
PHASE I
SPECIFIC FINANCE OR SALES CAMPAIGN

DIRECT MAIL
Send out build-up
Sales letters or
Mailing pieces

PUBLICITY
Step up publicity
Concentrate on climax

PERSONAL SELLING
General concentration on member interest and participation

PRESENTATIONS
Without dinner—Step up schedule of presentations before major groups
With dinner—Discontinue group presentations

ENTIRE PROSPECT LIST

PHASE II
CLIMAX

DIRECT MAIL
Send out solicitation letters and brochure, Dinner invitations

PUBLICITY
Major news releases or promotional stunt

PERSONAL SELLING
Concentration on solicitations, Telephone calls, Member co-operation

DINNER MEETING

PRIMARY PROSPECT
Business Individual

PHASE III
FOLLOW-UP

DIRECT MAIL
Follow-up letters

PUBLICITY
News releases on dinner

PERSONAL SELLING
Personal calls, Telephone calls, Member co-operation

PRIMARY PROSPECT
Business Individual

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AVAILABLE SALES AIDS

All of these, or similar materials from the Tax Foundation, should be of assistance to state organizations in carrying out general sales or financing activities.

General Information

TAX FRONT — a monthly to inform and stimulate prospects on the value and scope of taxpayer action.

TAX REVIEW — a monthly analytical review for top executives.

TAX FACTS & FIGURES — a visualized statistical survey of general interest to businessmen.

TAXPAYER ORGANIZATION — BULWARK OF DEMOCRACY — a pictorialized story of taxpayer organization in the United States.

ECONOMY IN GOVERNMENT — cartoon series by Jerry Costello.

Sales Films and Movies

These are for use in conducting sales organization meetings for presentation before civic and business organizations and for use at annual and financing dinners.

"THE TAX LIEN ON INDUSTRY"
(A slide film with script for presentation by Director or President. This film can easily be revised to tell a specific state story.)

"INDUSTRY'S GREATEST MARKETING JOB"
(A sound moving picture available in both 16 mm. and 35 mm. prints.)

Radio

THE MAN IN THE BARREL radio program series consisting of six 15-minute transcribed shows with provision for local taxpayer association identification. Can also be used in connection with local civic and business organization meetings.

Operation Aids

FINANCING FIELD NOTES — Extra copies of Field Notes are available upon request for distribution by state taxpayer organizations.

INDEXING SYSTEM AND MATERIALS — Card index forms are available to all taxpayer organizations.

Taxpayer Organization Sales Campaign

Complete Sales Portfolio includes:

1. Procedure outline.
2. Four printed mailing pieces in series with envelopes. All pieces with provision for imprinting by state organization.
3. One sample brochure. (If you furnish material, the Tax Foundation will lend production assistance for publication of similar booklet.)
4. Suggested solicitation and follow-up letters.
5. Suggested financing letters.

Some of this material is available to state organizations without charge, while other material is available at cost. Complete details may be obtained by getting in touch with the —

THE TAX FOUNDATION
30 ROCKEFELLER PLAZA
NEW YORK CITY