

Attachment A – Screener’s Guide

**Customer Service Needs of U.S. Taxpayers Living Abroad
2008 Tax Forum Focus Groups
Screener’s Guide**

Hello, I’m _____. I work for the IRS and I’m recruiting tax professionals to participate in a focus group. May I speak with you for just a few minutes?

The IRS has established a servicewide approach to international tax administration to deal more effectively with the increase of globalization of individual and business taxpayers. An important strategic goal of this approach is to improve taxpayer service to U.S. taxpayers living abroad.

For these focus groups we are seeking comments and suggestions regarding the customer service needs of tax professionals who prepare tax returns for U.S. taxpayers living abroad. We are also seeking tax professional’s comments and suggestion regarding the service needs of U.S. taxpayers living abroad.

If you are interested in participating, I need to ask you some qualifying questions.

These questions should take no more than **three** minutes of your time. If you are eligible and wish to participate, the discussion itself will take approximately **1 1/2 hours**.

If you would like, I can give you a name and address where you can send comments and questions regarding this time estimate. We are required by law to report to you the Office of Management and Budget (OMB) control number for this public information request. That number is OMB# 1545-1349. Your participation is voluntary.

Read only if respondent asks for address where to send comments

Send comments to:

**IRS, Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Avenue, NW
Washington, DC 20224**

Are you interested in participating? *(If yes, continue with questions on next page)*
If no, remember to record recruiting attempts.

1. **Gender (by recruiter observation)**

- Male.....At least 4
- Female.....At least 4

2. **Do you personally prepare federal income tax returns?**

- Yes -- continue
- No -- *If they do not prepare returns, thank them and decline.*

3. **Within the last three years have you personally prepared returns for U.S. taxpayers living abroad? [They must have prepared at least 5 returns.]**

- YesInvite them to participate (18 Maximum).
- No*If they do not prepare returns, thank them and decline.*

When invitation to participate is extended, please restate that they will be participating with other tax professionals.

After securing respondent agreement to participate, record information on “Recruiting Attempt Sheet” (Attachment D), “Participant List” (Attachment E), and give the participant a “Reminder Card” (Attachment F).

Participant’s First Name (first name only)_____

Attachment B: Moderator's Guide
2008 Tax Forum Focus Groups
Customer Service Needs of U.S. Taxpayers Living Abroad
Project 3-08-05-S-017

INTRODUCTION

Hello! My name is _____. I am a researcher for the Internal Revenue Service and will be moderating today's group discussion. My colleague _____ will be taking notes. [If there are observers in the room, comment that the note taker and observers will not be participating in the discussion].

The purpose of the focus group is to discuss customer service needs of U.S. taxpayers living abroad and solicit your comments and suggestions. The focus group discussion will cover the following two main themes:

- What are the service needs of tax practitioners who serve international clients?
- What do tax practitioners perceive as the service needs of their international clients?

We appreciate you taking the time to participate in this discussion. Your comments and suggestions are very important to us and will be used to develop a survey that will be sent to U.S. taxpayers living abroad.

I am conducting a series of focus group interviews at the 2008 Tax Forums with tax professionals who prepare tax returns for U.S. taxpayers living abroad. I will be talking with practitioners at three Tax Forums – Atlanta, Chicago, and San Diego.

WHAT ARE FOCUS GROUPS?

Has anyone here ever participated in a focus group? *[Ask for a show of hands. State the number for tape recording.]* A focus group is simply a group discussion with the purpose of obtaining a diversity of views, ideas, and opinions on a particular topic. IRS uses information from focus groups to make decisions on new products and services and ways to improve our current product and services.

WHAT IS A MODERATOR?

My job as moderator is to:

- Help guide the flow of conversation
- Make sure everyone's comments are heard
- Ensure that questions about various aspects of the topic are covered

You will see me referring to this outline during our session. The outline includes all issues I need to raise with the group, and helps keep the discussion on track. It is important that we cover all of the issues. Therefore, I may at times have to break off the conversation to move on to another area on the guide.

DISCLOSURES

1. **Confidentiality.** Everything that you say here will be kept strictly confidential. We will use first names only and names will not be used in the report. You will remain anonymous to the IRS and are free to tell me what you think.
2. **Audio Taping.** We will be making an audio recording of today's session which will be used to create a transcript. This transcript will be used for analysis purposes only. Your name will not be used in the report; but the tapes will help me remember the valuable input you give me to share with the Service. *[Note to moderator: if anyone voices concern, also mention that the note taker cannot write as fast as participant's speak nor can you remember everything after traveling to the three different cities over several months.]*
3. **Voluntary Participation.** Your participation in this group is entirely voluntary. You do not have to answer any questions that you do not wish to answer; but keep in mind, there are no wrong answers.
4. **Time.** I will be watching our time and directing our conversation. We will be here for about 1 ½ hours. A formal break has not been scheduled but if you need to stretch, go to the restroom, or walk around a little, feel free to do so. But please come back quickly. Your comments are important to us.
5. **OMB.** We are required by law to report to you the OMB control number for this public information request. The number is 1545-1349. (Provide address for anyone that requests it.)

IRS, Tax Products Coordinating Committee
SE:W:CAR:MP:T:T:SP
1111 Constitution Avenue, NW
Washington, DC 20224

6. **Thanks.** Thank you for arranging your schedule to be here for this session today. We appreciate your time and your contributions to this study.

The following are ground rules about how the discussion should work:

GROUND RULES

1. Please talk one at a time in a voice as loud as mine.
2. Avoid side conversations with your neighbors.
3. We would like to hear from everyone in the course of the discussion but you don't have to answer every question.
4. Feel free to respond directly to someone who has made a point. You don't have to address your comments to me.
5. Say what is true for you. We are not looking for consensus opinions, but are expecting to hear diverse perspectives.
6. We will observe the no smoking rule. [Omit if you are in a no smoking facility.]
7. As I mentioned earlier, I am an employee of the IRS. However, I am not a tax expert and I am unable to assist you with specific tax issues. So please refrain from specific tax issue discussions or questions during this session. As a moderator I am here to guide the discussion, I am not able to answer questions.
8. Please turn your cell phone to silent mode.

GROUP INTRODUCTIONS

Please introduce yourself to the group by telling us:

- **Your first name**
- **What city you practice in**
- **What motivated you to come talk to us today**

Once again the purpose of the focus group is to discuss customer service needs of U.S. taxpayers living abroad. Our discussion will cover the following two main themes:

- What are the service needs of tax practitioners who serve international clients?
- What do tax practitioners perceive as the service needs of their international clients?

Let's start out by discussing your needs as tax practitioners.

1. What are the main topics for which you need service for your international clients?

(Allow everyone a chance to weigh in. Before moving on, ask if there are any other topics?)

2. How do you currently get service for your international clients? *[Record responses on flip chart.]*

[Some likely responses may include items on the following list. You can use this list as a probe to get the discussion going (e.g., "Do you use the IRS's PPS?").]

- a. IRS's Practitioner Priority Service (PPS) professional support line
- b. IRS Toll-Free telephone system
- c. IRS Tax publications
- d. IRS Nationwide Tax Forums
- e. IRS Offices (walk-in sites, Taxpayer Assistance Centers)
- f. Written correspondence with the IRS (other than email)
- g. E-mails from the IRS regarding tax law changes
- h. IRS advanced notices
- i. Biweekly e-news sent by the IRS to tax professionals
- j. Tax Hints Practitioners Guide to the Filing Season

(Items A–K are from Practitioner Survey, K–N are additional sources of information they may mention.)

- k. IRS website
- l. Non-IRS books and publications
- m. Tax preparation software
- n. Internet websites (other than the IRS website)

Any other methods? *[Make sure everyone gets opportunity to provide feedback]*

Let's discuss barriers. We are going to focus on two types of barriers: barriers to filing and barriers to service. First I would like to know your thoughts on barriers to filing. In a few minutes we will discuss barriers to service.

3. What are the *barriers to filing* that you encounter for your international clients?

Probe (if appropriate):

Tell me more about that.

Why is that?

Can you explain how that works?

4. What are *barriers to service* that you encounter for your international clients?

Probe (if appropriate):

Tell me more about that.

Why is that?

Can you explain how that works?

5. In the future how do you want to get service for your international clients (i.e., tell us what you would like, what would your preference be)?

[If appropriate, probe for more detail, clarifying, information: "tell me more about that" or "I'm not sure what you mean, can you be more specific?" "How would that work?" etc.]

6. How can we improve service available for you and other practitioners who serve international clients?

[If appropriate, probe for more detail, clarifying, information: "tell me more about that" or "I'm not sure what you mean, can you be more specific?" "How would that work?" etc.]

What do you as a tax practitioner perceive as the service needs of your international clients?

1. What are the main topics for which you believe they need service?

[Probe for follow-up]

2. How do they currently get service?

[After getting their input and before moving on, ask if there are "any other methods of getting service used?"]

We are going to talk about barriers as we did previously. We will start with barriers to filing and then discuss barriers to service.

3. What are the barriers to filing for international clients?

Probe (if appropriate):

Tell me more about that.

Why is that?

Can you explain how that works?

4. What are the barriers to service for international clients?

Probe (if appropriate):

Tell me more about that.

Why is that?

Can you explain how that works?

5. How do you think taxpayers living abroad want to get service in the future?

[If appropriate, probe for more detail, clarifying, information: “tell me more about that” or “I’m not sure what you mean, can you be more specific?” “How would that work?” “Any other ideas? etc.]

6. How can we improve service for U.S. taxpayers living abroad?

[If appropriate, probe for more detail, clarifying, information: “tell me more about that” or “I’m not sure what you mean, can you be more specific?” “How would that work?” “Any other suggestions? etc.]

Thank you for sharing your ideas with me today. Your feedback will be used to develop a survey that will be sent to U.S. Taxpayers living abroad. Thanks again!

_____ has a thank you gift for you as you leave the room.

Attachment C: Eligibility Requirements

**Customer Service Needs of U.S. Taxpayers Living Abroad
2008 Tax Forum Focus Groups
Eligibility Requirements**

A total of 54 tax practitioners will be recruited (18 per site) at three sites: Atlanta, GA; Chicago, IL; and San Diego, CA. Only 36 (12 per site) of those recruited will participate in the focus groups. The interviews will generate qualitative data only that will not be, nor presented to be, representative of the population. Every effort will be made to assure the following criteria are met at each Tax Forum site:

Male	at least 4
Female	at least 4
Is a federal return preparer	all 18
Prepared returns for U.S. taxpayer living abroad within last 3 years (must have prepared at least five returns)	all 18

Attachment D: Recruiting Attempts Sheet

**Service Needs of U.S. Taxpayers Living Abroad
2008 Tax Forum Focus Groups
Recruiting Attempts Sheet**

Session Location (check one):

Atlanta

Chicago

San Diego

Screener's Name: _____

Unsuccessful Attempts		
Successful Attempts		
	Number to Recruit	Tally
Total	No More Than 18	
Characteristics		
Male	At least 4	
Female	At least 4	
Preparer federal income tax returns	All	
Within the last three years they must have prepared returns for U.S. taxpayers living abroad (at least five returns)	All	
Totals		

Recruiters: Please record the total number of attempts to recruit practitioners. At the completion of the project, we must report to OMB the number of requests or attempts to recruit practitioners for the focus group. After recruiting is completed, give the tally to the moderator of your focus group. The moderator will total the recruit attempts at this forum for all recruiters.

Total number of unsuccessful attempts to recruit practitioners: _____

Total number of successful attempts to recruit practitioners: _____

Attachment E: Participant List

**Service Needs of U.S. Taxpayers Living Abroad
2008 Tax Forum Focus Groups
Participant List**

Session Location (check one):

Atlanta

Chicago

San Diego

Participant's First Name (*and initial of last name, if there are duplicate first names)	Recruiter (show recruiter's name)	Attended the Session (for moderator's use)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

Attachment F: Reminder Card

**Service Needs of U.S. Taxpayers Living Abroad
2008 Tax Forum Focus Groups
Focus Group Session Reminder**



Service Needs of U.S. Taxpayers Living Abroad

Focus Group Session Reminder

Date: _____

Time: _____

Location: _____

NOTE: Please bring this reminder card with you to the focus group.

Attachment G – Demographic Questionnaire

**Customer Service Needs of U.S. Taxpayers Living Abroad
2008 Tax Forum Focus Groups
Participant Demographic Questionnaire**

1. Which of the following describes you?

- Attorney
 Certified Public Accountant
 Enrolled Agent
 Other, please describe _____

2. In which city and state do you currently conduct most of your business?

_____ City _____ State

3. What percent of the returns you personally prepared were for individual versus business?

- % Individual Returns 1040 Simple (1040EZ, 1040A, 1040 with Schedule A, B)
 % Individual Returns 1040 Complex (with Schedule C, D, E, F or Form 2106, etc.)
 % Business (1120, 1120S, 1065)
100 % Total

4. What percent of your client base is U.S. taxpayers living abroad?

_____ %