

**OMB Clearance Package**  
**Project 3-08-05-S-017**  
**Nationwide Tax Forums 2008 Focus Groups**  
**Customer Service Needs of U.S. Taxpayers Living Abroad**

**I. Introduction**

Background/Overview

IRS has developed a Multiyear Plan for Servicewide International Tax Administration and formed the International Planning and Operations Council. Wage and Investment (W&I) Research & Analysis (R&A), in support of the strategic initiatives of this plan, is working with Large and Mid Sized Business (LMSB) to increase their knowledge of the service needs, preferences, and behaviors of United States citizens living abroad (international taxpayers). The first step in gathering this information is to conduct focus groups with tax practitioners who serve international clients. The qualitative information obtained during the focus groups will be used in the development of a survey to be sent to international taxpayers (a subsequent project).

Each year the Internal Revenue Service hosts Nationwide Tax Forums to inform practitioners and professionals about current laws, practices, procedures, and other topics that affect the tax professional community. Aside from seminars and workshops, the Forums also include focus groups with approximately twelve tax professionals in each group. The focus group discussions for this project will inquire of the practitioners what *their* service needs are in handling international clients. We will also discuss what practitioners *believe* are the service needs of international taxpayers.

W&I Communications and Liaison (C&L), in conjunction with LMSB, made arrangements to conduct focus groups at the 2008 Tax Forum sessions. The Tax Forums are scheduled in the following six cities.

<b>City &amp; State</b>	<b>Dates</b>	<b>Focus Group</b>
Atlanta, Georgia	July 1 – 3, 2008	X
Chicago, Illinois	July 22 – 24, 2008	X
Orlando, Florida	August 5 – 7, 2008	
Las Vegas, Nevada	August 19 – 21, 2008	
New York, New York	August 26 – 28, 2008	
San Diego, California	September 9 – 11, 2008	X

The Tax Forums focus groups present an opportunity for the IRS to solicit feedback from tax professionals on the customer service needs of U.S. taxpayers living abroad. Focus groups will be held in three cities (Atlanta, Chicago, and San Diego). LMSB solicited W&I Research Group 3 (RG3) to assist in the planning, screening, and moderation of these focus groups. The results of the focus groups will be presented to LMSB.

## Objectives of Data Collection

The overall objective of this project is to provide qualitative data to our customer on views of tax practitioners on customer service needs of U.S. Taxpayers living abroad. The specific business question to be explored by this project is:

*What are the customer service needs of U.S. Taxpayers living abroad?*

The focus group discussion will cover the following 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?

W&I R&A will moderate the focus groups and prepare a report in which the qualitative feedback from tax professionals will be discussed.

## **II. Methodology**

### Sample Design

IRS staff will randomly solicit Nationwide Tax Forums attendees to participate in the focus groups. The Screener's Guide (Attachment A) will be used to qualify and select focus group participants. The focus group interviews will only generate qualitative data that will not be, nor presented to be, representative of the population.

### Data Collection Dates

Data will be collected at the following three Nationwide Tax Forums locations:

Atlanta, Georgia	July 1 -3
Chicago, Illinois	July 22 – 24
San Diego, California	September 9 -11

### Data to Be Collected

Since the focus group analysis is strictly qualitative in nature, feedback and impressions noted during the sessions will be reported. The data will result from critical questions and themes contained in the Moderator's Guide (Attachment B) that will be answered by the participants during the focus group sessions.

Demographic information and participant comments will be collected during the focus groups.

### How Collected Data Will Be Used

The data will be used to determine the customer service needs of tax practitioners who serve international clients and determine what tax practitioners perceive as the service needs of their international clients). Also, this data will be used in the development of a survey for international taxpayers.

### How Data Will Be Analyzed

As the data resulting from focus groups is qualitative in nature, the analysis will consist of a report of the feedback and behaviors recorded during the focus groups. The demographic data will be tabulated and frequencies will be reported.

### Who Is Conducting the Research?

W&I Research and Analysis in collaboration with LMSB will be conducting the research.

### Location – City, Date, and Facilities

Atlanta	July 1 - 3	Hilton Atlanta 255 Courtland Street NE Atlanta, GA 30303
Chicago	July 22 - 24	Hyatt Regency Chicago 151 East Wacker Drive Chicago, IL 60601
San Diego	September 9 - 11	Town and Country 500 Hotel Circle North San Diego, CA 92108

### Recruitment Efforts

Attachment C includes the participant recruiting criteria that will be collected and recorded at each forum on the Recruiting Attempts Sheet (Attachment D). Recruiting will be conducted onsite to ensure that twelve participants at each location will meet the eligibility requirements listed in Attachment C. IRS screeners will recruit the participants by advertising from a booth at each of the forums. They will use the Screener's Guide (Attachment A) to screen volunteers for eligibility. No more than 18 individuals will be recruited for each focus group. Each of these 18 individuals' first names will be noted on the Participant List (Attachment E) and they will receive a reminder card (Attachment F) providing the time and location of the focus group. The first 12 focus group participants to arrive at the designated room (from the 18 recruited) will be the participants for that session.

### Stipend

Participants are volunteers and no stipend will be offered or paid.

### Efforts to Not Duplicate Research

IRS has established a Multiyear Plan for Servicewide International Tax Administration. One of the strategic goals is to Improve Taxpayer Service. Through this research the IRS will gain qualitative information on the service needs of tax practitioners who serve international clients

and the service needs of international taxpayers. This information will be used in the development of a survey on the service needs of international taxpayers. In order to improve service the current service needs, preferences, and behavior of international taxpayers need to be determined.

### **III. Participants Criteria**

In order to participate in these focus groups, participants must have the following characteristics:

1. Be a return preparer
2. Within the last three years prepared returns for U.S. taxpayers living abroad (a minimum of five returns<sup>1</sup>)

### **IV. Privacy, Disclosure, Confidentiality, Security Issues**

W&I RG 3 will ensure that the utmost scrutiny is given to privacy, security, and disclosure when reporting the comments from the focus groups. No individual taxpayer data will be used for this project. Only qualitative data derived from focus group discussions will be used in the report. During recruiter screening and moderation of the focus groups only the first name of participants will be used (and the initial of the last name in the event of duplicate first names). We will limit and control the amount of information that we collect to those items that are necessary to accomplish the research objectives.

We will protect the privacy of the focus group participants by not using names in our report. We will also control official access to the information and will not allow public access to the information. The demographic questionnaires will be destroyed when we have completed the project and there is no further need for the data. Tapes used to record focus group discussions will be erased after there is no further need for the data.

We will apply fair information and record-keeping practices to ensure protection of all participants. The criterion for disclosure laid out in the Privacy Act, the Freedom of Information Act, and section 6103 of the Internal Revenue Code provides for the protection of information as well as its release to authorized recipients.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests along with the address where you can send comments regarding the study. The OMB number for this study is 1545-XXXX. Participants will be offered the address to send comments regarding the study (included in Screener's Guide and Moderator's Guide).

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<sup>1</sup> We are setting the minimum number of returns prepared as five. We want participants to have enough experience preparing returns for U.S. taxpayers living abroad so that they can provide meaningful input to the focus group discussion however we don't want to set the barrier so high that we cannot recruit participants.

## V. Estimated Burden Hours

The estimated time to complete the participant screening is three minutes and the estimated time for each focus group attendee is 1.5 hours. We will assume a 25% success rate in soliciting qualified participants. Using this percentage a total of 216 individuals will need to be screened to recruit the needed 54 participants (36 focus group participants plus 18 reserve participants).

<b>Screening Burden</b>		
Total number of potential participants screened: (72 participants screened at each of the tax forums X 3 locations = 216 participants)	216	People
Estimated time to complete screening	3	Minutes
<b>Estimated participant screening burden</b> (216 X 3 = 648 minutes / 60 = 10.8 )	<b>11</b>	<b>Hours</b>
<b>Focus Group Participation Burden</b>		
Estimated number of participants: (12 participants selected at each of the tax forums X 3 locations = 36 participants)	36	People
Time to conduct the focus group	1.5	Hours
<b>Estimated focus group participant burden</b> (36 participants X 1.5 hours =)	<b>54</b>	<b>Hours</b>
<b>Total project burden hours</b> (screening and focus group participation (11 hours + 54 hours =)	<b>65</b>	<b>Hours</b>

### Expected Response Rate - Justification for Responses Rate Below 50%

Through the attendance of seminars and workshops, the primary goal of tax professionals who attend the IRS Nationwide Tax Forums is to learn about current laws, practices, and procedures related to tax preparation. Due to scheduling and the multiple demands on their time, the majority of attendees will not have the availability to participant in focus group. It is therefore estimated that many more individuals will need to be screened to achieve the necessary 12 participants. We want to speak to tax practitioners who have prepared a minimum of five returns within the last three years for U.S. taxpayers living abroad. It is unknown how many tax practitioners that we screen will meet our eligibility criteria.

The data collected is qualitative in nature and no critical decisions will be made by Wage & Investment solely from the analysis of data collected.

## VI. Estimated Cost of Study

The total estimated cost associated with this study is \$5,000 for travel expenses.

## VII. Special Tallies and Other Information

The following information will be provided within 60 days after the close of the focus group data collection operations:

1. SOI Control #
2. Title of Study

3. Purpose
4. Findings: a brief summary of significant (important) findings that were evidenced in the results.
5. Actions taken or lessons learned: a brief summary of actions taken or lessons learned as a result of the findings.
6. Number of participants screened.
7. Number of focus group participants.
8. Date the data collection began
9. Date the data collection ended.
10. Cost: reproduction costs, travel, overtime payments, and any other costs incurred as direct result of the focus groups.
11. Burden hours.

## **VIII. Attachments**

- A: Screener's Guide
- B: Moderator's Guide
- C: Eligibility Requirements
- D: Recruiting Attempts Sheet
- E: Participant List
- F: Reminder Card
- G: Demographic Questionnaire