

Attachment A: Cognitive Postcard



WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

ADDRESS ON FRONT SIDE OF POSTCARD WITH IRS LOGO

BACK SIDE OF POSTCARD READS:

I need your help with an important initiative I am undertaking to improve our service to taxpayers who live outside the United States. I want to get feedback from international taxpayers like you who are required to file US Federal tax returns.

The questionnaire is being fielded by an independent market research company, Pacific Consulting Group. Your individual responses will be anonymous to the IRS and your participation is voluntary. Your responses will be grouped with others, so that no single reply can be traced back to an individual. This questionnaire will take about 10 minutes to complete.

The questionnaire is available online in English and in Spanish. Please visit the following web site and use the log in information below.

El cuestionario esta disponible en inglés y español en el internet. Por favor visite la siguiente dirección de internet y utilice la clave y contraseña proporcionadas abajo.

<http://internationaltaxpayer.pcgfirm.com>

Username:

Password:

If you have difficulties accessing the survey online, please send an e-mail to irsintl@pcgfirm.com. For any other questions about this survey, please contact Lyndie Berkowitz at US 650.327.8108.

Thank you in advance for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Mark E. Pursley". The signature is written in a cursive style.

Mark. E. Pursley
Director, Research and Analysis

Wage and Investment Division
Attachment B: Draft Questionnaire

OMB # 1545-1432

INTERNAL REVENUE SERVICE (IRS) INTERNATIONAL TAXPAYER SURVEY

The IRS is trying to improve its service to taxpayers living outside the United States. You can help in this important mission by answering the questions below. This voluntary survey should take approximately ten minutes to complete. Your responses will be kept completely anonymous to the IRS. If you have any questions about this survey, you may call the Survey Helpline at (650) 327-8108.

1. First, I'd like to ask if you have filed a federal US tax return while living outside the United States **and** while living within the United States, within the last five years?

Yes _____ (*Continue with Question 1a*) No _____ (*Skip to Question 2*)

ONLINE PRETEST ONLY: How do you interpret the difference between filing a return while living outside the United States versus filing a return while living within the United States?

- 1a. (*If yes to Question 1*) What is different about filing from outside the United States than from filing in the United States?

Please answer the next two questions using the following table, and answer yes or no for each row.

2. Are you aware that can you get information or help such as obtaining forms or international tax law information from the IRS in each of the following ways? (*Please mark yes or no for each row*)
3. In the past 12 months, did you contact the IRS for any reason (besides filing a tax return), using any of the following methods? (*Please mark yes or no for each row*)

IRS.GOV Web Site doesn't list Beijing.

<http://www.irs.gov/localcontacts/article/0,,id=101292,00.html> Please verify

IRS: WE DID NOT INCLUDE SATISFACTION IN THIS TABLE FOR 2 REASONS: ONE, WE WANT PEOPLE TO HAVE THOUGHT ABOUT THEIR SERVICE REC'D BY ANSWERING QUESTIONS 4-9 BEFORE OFFERING A SATISFACTION RATING. THE TABLE ALSO DOESN'T PERMIT SPACE TO ADD FIVE MORE RATING COLUMNS. CURRENT RESEARCH FROM DILLMAN SUGGESTS USING SCALE DESCRIPTIONS, NOT NUMBERS TO MINIMIZE AMBIGUITY AROUND INTERPRETATION OF SCALE POINTS.

	Q2: Aware of IRS Service		Q3: Used IRS Service	
	Yes	No	Yes	No
a. Call the IRS telephone line				
b. Visit the IRS.gov Web Site (to actively locate information, not for casual browsing)				
c. Send e-mail to IRS through IRS.gov				
d. Use the IRS Web Site live chat				
e. Contact the IRS through regular mail				
f. Visit a Local IRS Office (Beijing, Frankfurt, London, Paris, Puerto Rico)				

4. (If called IRS by telephone in Q3) Did you personally pay for any of the calls made?

Yes _____ No _____

5. (If visited IRS.gov Web Site in Q3) Are you aware that the IRS.gov web site has an international section, from which you can obtain tax assistance related to taxpayers living abroad? <http://www.irs.gov/help/page/0,,id=133197,00.html>

Yes _____ No _____ Not sure _____

6. (If visited IRS.gov Web Site in Q3) Did you obtain information from the FAQ (Frequently Asked Questions) or Tax Trails Sections of the IRS.gov web site?

FAQ _____ Tax Trails _____

7. (If sent e-mail to the IRS in Q3) Did you use the following email address to contact the IRS with specific questions?

<http://www.irs.gov/help/page/0,,id=133197,00.html>

Yes _____ No _____

If you marked yes to any option in Question 3, please continue with Question 8. Otherwise, please skip to Question 11.

8. For what reason(s) did you contact the IRS (besides filing a tax return)? **(Please mark all that apply)**

Getting a form or publication

Getting tax return preparation assistance – Examples include getting information on which forms to file, record

keeping, completing or filing income taxes, or how to get help with taxes
 Answering *tax law questions*, besides notice you received – Examples include
 determining whether or not you
 need to file taxes, answering questions about taxes on investments, tax treaties,
 figuring out which
 deductions to take advantage of
 Getting *Economic Stimulus*/tax rebate information
 Getting *Refund* Information (not including Economic Stimulus/tax rebate information)
 Getting information or assistance about *resolving a notice* (A notice is a letter from the
 IRS regarding e.g. balance
 due/Levy/Lien.)
 Getting information about making a *payment*
 Obtaining *prior year tax return* information (or copies of prior returns)
 Obtaining Individual or Employer *Tax ID*

ONLINE PRETEST ONLY: How is tax return preparation assistance different from answering tax law questions?

9. For each of the ways that you contacted the IRS in Question 3, were you able to obtain the information you were seeking? If you did not get the information you were seeking, please tell us why.

	Yes	No	(If no) Please explain
a. IRS Telephone Number ⇒ _____	_____	_____	
b. IRS.gov Web Site ⇒ _____	_____	_____	
c. Email ⇒ _____	_____	_____	
d. IRS Web Site live chat ⇒ _____	_____	_____	
e. Regular mail ⇒ _____	_____	_____	
f. Local IRS office ⇒ _____	_____	_____	

10. Please rate your overall satisfaction with contacting the IRS. For each method of contacting the IRS, please indicate whether you were very satisfied, somewhat satisfied, neither satisfied nor dissatisfied, somewhat dissatisfied, or very dissatisfied. **(Please mark the option for each method of contact. Please mark the 'N/A' (not applicable) option if you did not contact the IRS using this method).**

		Very	Somewhat	Neither Satisfied nor	Somewhat
Very	N/A				

Interested

Interested Interested

Disinterested Interested

- a. Toll-free telephone help (no telephone cost to taxpayer)
- b. Extended IRS phone service hours
(current hours are 6:00 am to 11:00 pm US Eastern Standard Time, Monday through Friday)
- c. A DVD of **...(IRS, DESCRIBE THE OFFERING THAT'S AVAILABLE TO TAX PROFS)**
- d. An orientation package about international tax issues for individuals that is distributed through large companies
- e. A brochure available at embassies **(IRS, ABOUT WHAT?)**

14. What could the IRS do to improve your tax preparation and filing experience as an International taxpayer?

Finally, we have a few questions for classification purposes.

15. Who prepared your most recent US Federal tax return? **(Please select one option)**

- You (yourself)
- A friend or family member (relative)
- The IRS
- A paid tax professional or Notario
- Someone else (Please specify)_____

16. How was your most recent US federal tax return filed? **(Please select one option)**

- Filed by regular or express mail
- Filed electronically (e-file)
- Delivered in person
- Not sure, filed by someone else

17. Do you have Internet access?

No

Yes ⇒ 17a. From where do you access the Internet? (**Please mark all that apply**)

Home,
Work,
Public library or other public place (For
example, school, internet café)
Mobile/Cell phone

PRETEST ONLY: Was there anything in this survey that was difficult for you to answer?

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Thank you for completing the survey.

**Please return the questionnaire to P.O. Box 64530, St. Paul, MN
55164-9610 USA**