

OMB Clearance Package  
External Stakeholder Survey at 2009 IRS Nationwide Tax Forums  
**Office of Tax Shelter Analysis**

Background

At the 2009 IRS Nationwide Tax Forums the Office of Tax Shelter Analysis (OTSA) will conduct a seminar entitled Form 8886 and Form 8918, Reportable Transaction and Material Advisor Disclosure Statements, Filing Tips and a related focus group. The complexities of the tax law in the area of tax shelter disclosure requirements are significant. Taxpayers and practitioners who understand their disclosure requirements will be able to comply with the tax law. For example, many practitioners and taxpayers submit unnecessary Forms 8886 and 8918 or file protective Forms 8886 and 8918. Other practitioners may file incomplete Forms 8886 and 8918.

In conjunction with the seminar and focus group, OTSA will conduct a voluntary survey of NTF attendees by providing them with a brief questionnaire (attached). The purpose of the survey is to solicit attendees' thoughts on how OTSA can better serve them in gathering and reporting more relevant information on tax motivated and abusive transactions, determine the level of knowledge among attendees before and after the seminar, determine any deficiencies in communication, obtain attendees' opinions on more relevant reportable transaction categories, and get attendees' opinions on whether pass-through entity participants are filing unnecessary Forms 8886 and 8918.

The feedback will allow IRS to develop and improve IRS products and services for taxpayers and tax professionals required to file Forms 8886 and 8918.

OTSA will conduct a survey at all six 2009 IRS Nationwide Tax Forums as follows:

Las Vegas, NV	July 7 – 9, 2009
San Diego, CA	July 14 – 16, 2009
Orlando, FL	August 4 – 6, 2009
New York, NY	August 25 – 27, 2009
Dallas, TX	September 8 – 10, 2009
Atlanta, GA	September 22 – 24, 2009

Purpose

This OMB request is to obtain approval for OTSA to conduct a survey of tax forum participants at the 2009 IRS Nationwide Tax Forums. The tax forums present an opportunity to solicit feedback from tax professionals on IRS products and services critical to assisting them in understanding the tax shelter disclosure requirements.

Survey

The survey questions are generally one sentence in structure and written on an elementary concept level.

The survey will take about 5 minutes to complete. A copy of the survey is attached.

## Methodology

At each of the six Tax Forums, a brief questionnaire (attached) will be available at the resource center. Participants will drop completed questionnaires in a slotted box at the resource center. The location of the questionnaire will be announced at the seminar. The survey will be offered to all participants of the seminar. The completed surveys will be gathered by OTSA. OTSA will analyze the survey responses. Key findings will be shared as appropriate Service-wide.

There will not be any Screener questions. Participation in the survey is voluntary.

## Efforts Not to Duplicate Research

OTSA is not aware the survey will duplicate any existing studies. Since OTSA is responsible for administering the Forms 8886 and 8918 programs, it is highly unlikely that any other IRS office will conduct a similar survey.

## Efforts to Maximize Response Rate

OTSA has designed the survey to maximize response rate and limit taxpayer burden. No non-monetary honorarium will be provided to participants.

In 2008, there were 13,356 tax forum participants. Since this is the first time that OTSA has participated in the NTF, it is difficult to estimate the survey response rate. However, we anticipate that approximately 10 % of participants will participate.

Burden Estimate:

1336 survey participants anticipated x 5 minutes = 111 hours

Screening time: 0 minute

Survey time: 5 minutes

1336 x 5 minutes = 111 hours

Total burden (screening and survey participation) = 111 hours

With regard to the low response rate, the IRS will assume that all data collected from this survey is **qualitative in nature**, and that no critical decisions will be made by this office solely from the analysis of data from this survey. The results from this survey are simply one piece of a larger set of information needed to assess the needs related to services provided by the IRS.

## Privacy, Security, Disclosure, and Anonymity

OTSA will ensure that privacy, security, disclosure, and anonymity is upheld when gathering and reporting results from the survey. Information derived from the survey will be used in the final report. During survey administration, respondent names will not be used. Collected information will be limited to those necessary to accomplish the research objectives.

## Other Information

The following information will be provided to Statistics of Income, Statistical Support Section within 60 days after the close of the survey data collection operations:

Findings: A brief summary of key findings.

Actions taken/Lessons learned: A brief summary of any action taken or lessons learned as a result of the findings.

Number of completed questionnaires

Pont of contact:

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Attachment  
Survey Questions