

Attachment 1 – Survey of Individuals Living Abroad

Internal Revenue Service (IRS) Survey of Individuals Living Abroad

The IRS is committed to improving services to individuals living outside the United States. You can help in this important mission by providing your feedback below. This voluntary survey should take less than 10 minutes to complete. Our survey partner, ICF, will not provide your identity to the IRS and will keep your identity private to the extent permitted by law. If you have any questions about this survey, please contact the ICF Survey Helpline at [EmailAccount]@icfi.com or 001-301-572-0381.

1

Filing Requirements

- 1A. Did you have a federal U.S. tax filing requirement in the most recent tax year?
- Yes
 No
 Not sure
- 1B. What resource(s) did you use to determine whether you had federal U.S. tax filing requirement? Please check all that apply.
- Personal accountant/bookkeeper/tax preparation company
 Consulted an IRS resource (IRS.gov, forms/publications, telephone line, etc.)
 Consulted a U.S. embassy or consulate
 Consulted my employer
 Consulted my friends or family
 Other (Please specify _____)
 None

2

Your Use of Resources to Prepare Your Most Recent Tax Return

For each resource listed below, please let us know if...

- You are aware of the resource
- [If you are aware] If you used the resource to prepare your most recent U.S. tax return
- [If you used the resource] How satisfied you were with the resource you used for your most recent tax return

	Are You Aware of This Resource?	Did You Use for Most Recent Return?	Very Dissatisfied			Very Satisfied	
			1	2	3	4	5
Your Contact with the IRS							
2A. IRS telephone line (1-267-941-1000)	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2B. IRS website (IRS.gov)	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2C. International section of IRS.gov	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2D. E-mail to the IRS through IRS.gov	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2E. IRS Brochure Publication 4732: <i>Federal Tax Information for U.S. Taxpayers Living Abroad</i>	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2F. Other IRS resource (Please specify _____)	→	→	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Your Contact with a U.S. Embassy or Consulate							
2G. Onsite IRS assistance at the U.S. embassy or consulate in Frankfurt, London, Paris, or Beijing	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2H. Telephone assistance from IRS staff at the U.S. embassy or consulate	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2I. U.S. embassy website for tax information	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2J. E-mail to the IRS through the U.S. embassy or consulate	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Overall Satisfaction

2K. OVERALL, how satisfied were you with the U.S. federal resources available to you when you completed your most recent tax return? → ○ ○ ○ ○ ○

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Satisfied

Your Contact with Non-Government Sources		Are You Aware of This Resource?	Did You Use for Most Recent Return?	Very Dissatisfied				
				1	2	3	4	5
2L.	Tax preparation company	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2M.	Personal accountant/bookkeeper	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2N.	Tax preparation software	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/> Yes → <input type="radio"/> No	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

3 Where You Have Received Information About Your Taxes

With regard to your U.S. federal tax returns while living outside of the United States, where have you received information on the following issues...?

- Tax treaties
- Resolving a notice or letter from the IRS
- Making a payment
- Obtaining an Individual Tax Identification Number (ITIN)

Please check all the sources that apply in each column. If you did not receive information on an issue, check Not Applicable at the bottom of that column.

Sources for Receiving Information in the Past	3A. Tax Treaties	3B. Resolving Notice/Letter from the IRS	3C. Making a Payment	3D. Obtaining an ITIN
IRS.gov	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS telephone line (1-267-941-1000)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS publications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal accountant/bookkeeper/tax preparation company	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
U.S. embassy or consulate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Employer/Union/Trade organization	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Family/Friend	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
American Citizens Abroad (ACA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Association of Americans Residing Overseas (AARO)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federation of American Women's Clubs Overseas (FAWCO)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (Please specify _____)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NOT APPLICABLE/DID NOT RECEIVE INFORMATION ON THIS ISSUE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4 Contact with the IRS by Telephone

Complete 4A to 4E only if you called the IRS telephone line (1-267-941-1000) about your most recent tax return.

If you did not call the IRS telephone line, skip to Question 4G.

4A. How did you first find the telephone number for the IRS?

- Notice/Letter from the IRS
- On the IRS website (IRS.gov)

- Personal accountant/bookkeeper/tax preparation company
- IRS publication
- U.S. embassy or consulate
- Other (Please specify _____)
- Don't remember

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- 4B. Before calling the IRS telephone line, did you visit IRS.gov to look for the information you needed?
- Yes, I found the information on IRS.gov, but I wanted to confirm or clarify the information with someone by phone
 - Yes, I visited IRS.gov, but I could not find the information I needed
 - No, I did not visit IRS.gov before calling the IRS telephone line
 - Don't remember

- 4C. During your most recent call to the IRS telephone line, did you speak to an IRS representative?
- Yes, I spoke to an IRS representative [skip to Question 4E]
 - No, I did not speak to an IRS representative

Complete 4D only if you called the IRS telephone line but did not speak to a representative.

- 4D. If no, why did you not speak to an IRS representative?
- The automated information was sufficient
 - The hold time was too long
 - My call was disconnected
 - I called outside of the stated business hours
 - Other (Please specify _____)

- 4E. For your most recent tax return, did you personally pay for any of your calls to the IRS?
- Yes, I paid
 - No, I used an internet-based phone service (e.g., Skype, Live Messenger) [skip to Question 5A]
 - No, I used a landline or mobile phone but did not incur charges [skip to Question 5A]
 - No, it was paid by my employer or another person [skip to Question 5A]
 - Don't remember [skip to Question 5A]

Complete 4F only if you personally paid for any of your call(s) to the IRS.

- 4F. Based on the usefulness of the information you received on the call to the IRS telephone line, do you feel that it was worth the monetary costs you incurred?
- Yes
 - No

Complete 4G to 4L only if you DID NOT call the IRS telephone line about your most recent tax return.

	Not a				
	Factor at All			Major Factor	
How much did each of the following influence your decision <u>not</u> to contact the IRS via the telephone line?	1	2	3	4	5
4G. I had no reason to call the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4H. I felt it would take too long to reach someone who could help me	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4I. I would incur the costs of the telephone call	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4J. I was not sure that a call would yield the information I needed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4K. The hours were not convenient for me	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4L. I was not aware that the IRS provided a telephone line for taxpayers living abroad

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5

Use of IRS.gov

Complete 5A to 5D only if you used IRS.gov regarding your most recent tax return. If you did not use IRS.gov, skip to Question 6A.

Please rate your agreement with the following statements:

	Strongly Disagree			Strongly Agree		Not Applicable
	1	2	3	4	5	
5A. Going to IRS.gov was a more convenient option for me than calling the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
5B. It was easy to find the specific tax-related information I needed on IRS.gov (e.g., capital gains/losses, tax exemptions)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
5C. It was easy to understand the information about international tax topics on IRS.gov	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5D. The Frequently Asked Questions (FAQs) in the International Taxpayers section of IRS.gov provided the information I needed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6

Contact with the IRS by E-mail

Complete 6A to 6E only if you e-mailed the IRS (via IRS.gov or a U.S. embassy/consulate). If you did not contact the IRS by E-mail, skip to Question 7A.

Please rate your agreement with the following statements:

	Strongly Disagree			Strongly Agree	
	1	2	3	4	5
6A. The e-mail address for contacting the IRS was easy to find online	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6B. Corresponding through e-mail was a more convenient option for me than calling the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6C. Corresponding through e-mail was a more convenient option for me than searching for information on IRS.gov	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6D. I received a response to my e-mail in a timely manner	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6E. I received the information I needed via e-mail	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7

Meeting Your Current and Future Needs

Please rate your agreement with the following statements:

	Strongly Disagree			Strongly Agree	
	1	2	3	4	5
7A. I would be more confident with the information I receive from the IRS telephone line than information I view on the IRS.gov website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7B. If I had a tax question I would look for information on IRS.gov before calling the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7C. I would prefer to get the information I need on IRS.gov rather than calling the IRS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7D. The IRS telephone line's hours of operation (6:00 am to 11:00 pm (ET) M-F) are convenient for me	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7E. I would use an IRS-provided (international) toll-free telephone line for tax-related inquiries	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7F. I would use an interactive tool on IRS.gov that asked me a series of tax-related questions and guided me to information based on my answers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7G. The IRS would like to focus its resources on improving the support it provides to U.S. taxpayers living abroad. Based on your own experiences and preferences, where should the IRS devote more resources? Please put an X though one circle only.

IMPROVING THE
TELEPHONE SERVICE
Improve access by
providing a toll-free line

IMPROVING THE
ONLINE SERVICES
Improve website
interactivity

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8

U.S. Citizenship

8A. Although Americans living abroad are commonly known as expatriates or expats, an “expatriate” is officially defined as “a U.S. citizen who relinquished citizenship or a long-term resident who ceased to be a lawful permanent resident.” Have you officially expatriated from the United States, meaning you have relinquished your U.S. citizenship or are a long-term resident who ceased to be a lawful permanent resident of the U.S.?

- Yes
- No [skip to Question 9A]
- Not sure [skip to Question 9A]

Complete 8B and 8C only if you have expatriated from the United States.

8B. Before you expatriated, were you aware that there may be U.S. federal tax consequences and filing requirements related to your expatriation?

- I was aware of all of the tax consequences and filing requirements that applied to me
- I was aware of some of the tax consequences and filing requirements that applied to me
- At the time, I was not aware of the tax consequences and filing requirements that applied to me
- Don't remember [skip to Question 9-A]

8C. How easy or difficult was it to determine the U.S. federal tax consequences and filing requirements related to your expatriation?

- Very easy
- Somewhat easy
- Somewhat difficult
- Very difficult

9

Other Information About How You File

9A. Who prepared your most recent U.S. federal tax return? Please select only one.

- You or your spouse
- A friend or other family member (relative)
- The IRS
- Volunteer Income Tax Clinic (VITA) or Military Volunteer Income Tax Clinic
- A paid personal accountant/bookkeeper/tax preparation company in the United States
- A paid personal accountant/bookkeeper/tax preparation company outside the United States
- Employer
- Someone else (Please specify _____)
- NOT APPLICABLE** [skip to Question 10A]

Complete 9B only if you or your spouse prepared your most recent U.S. federal tax return.

9B. Did you use tax software when you prepared your return?

- Yes
- No

9C. Approximately how much total time (in hours) did you or your spouse spend on activities related to your most recent U.S. federal tax return? Include time spent for activities such as record keeping, gathering tax materials, tax planning, form completion, and form submission.

_____ Hours

9D. Approximately how much money (in U.S. dollars), if any, did you spend on expenses related to your most recent U.S. federal tax return? Include any fees for a paid professional, tax preparation software, delivery, postage, classes, or books.

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_____ U.S. Dollars

9E. How was your most recent U.S. federal tax return filed?

- Filed by regular or express mail
- Filed electronically (E-file)
- Delivered in person to a U.S. embassy, consulate, or other IRS office
- Not sure/Filed by someone else

10

Other Information

10A. How long has it been since you last lived in the United States?

- Less than a year
- 1-2 years
- 3-5 years
- 6-9 years
- 10 years or more
- I have never lived in the United States

10B. Where do you access the Internet? Please check all that apply.

- Home
- Work
- Public library or other public place (e.g., school, Internet café)
- Mobile/Cell phone/Smartphone
- Not applicable/Do not have Internet access

10C. What is your employment status?

- Student, working part time
- Student, working full time
- Full time student
- Employed full time
- Employed part time
- Not employed, but looking for work
- Not employed and not looking for work
- Retired, working part time
- Retired, not employed

10D. What is the highest level of education you have completed?

- Grade school
- Some high school
- High school diploma/GED
- Trade/Vocational school
- Some college
- Associate's degree
- Bachelor's degree
- Advanced degree (Master's, Doctoral, or professional degree)

What barrier(s) have you experienced when you have used IRS resources while living outside the United States?

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Occasionally, we conduct additional in-depth IRS-related research. Research participants may receive a small monetary incentive to participate depending on the research. If you are interested in participating in future research, please provide us with your e-mail address (if available). This information will not be shared with the IRS and will be used only for research purposes.

E-mail address: _____



If you have been unable to resolve any specific problems with your tax matter through the normal IRS channels, or now face a significant hardship due to the application of the tax law, we encourage you to contact the National Taxpayer Advocate Helpline at 001-787-622-8940 (English) and 001-787-622-8930 (Spanish) between the hours of 8:00 am and 4:30 pm Atlantic Standard Time.

Thank you for completing the survey. Please return this questionnaire by mail using the enclosed international business return envelope or by mailing the survey to the following address:

ICF/Scantron
 IRS Survey of Individuals Living Abroad
 P.O. Box 64529
 St. Paul, MN 55164-9610 USA

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 1234-5678. 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, IR-6406, Washington, DC 20224.

Attachment 2 – Advance Letter (pre-note) about the Survey

IRS LETTERHEAD

DATE

ID#

FIRSTNAME LASTNAME

SAMPLE ADDRESS 1

SAMPLE ADDRESS 2

SAMPLE ADDRESS 3 POSTAL CODE

Dear FIRSTNAME LASTNAME:

The Internal Revenue Service (IRS) needs your help in improving the services it provides to individuals who live outside the United States. I invite you to take part in the *Survey of Individuals Living Abroad*, which asks for your opinions about IRS tax-related information and available resources. Your candid feedback is critical to the accuracy of this study and will help the IRS determine what international tax-related enhancements are needed to improve the experiences of those living abroad.

ICF, an independent research company, is administering the survey for the IRS. In a few weeks, you will receive a letter from ICF with instructions for completing the survey online or by mail. By completing this survey, you will help the IRS develop a comprehensive portfolio of service improvements.

You do not need to wait for the paper survey. ICF has made the online version available right now. I encourage you to complete the survey by typing the following link into your web browser and entering the unique password provided:

<http://insert-ICF-link-here.com>

Password: [insert password]

ICF will not provide any identifying information to the IRS and will keep your identity private to the extent permitted by law. Your participation in this study is voluntary. The survey should take about 10 minutes to complete.

I am personally committed to improving service to individuals living abroad. Please help me in this effort by completing the survey as soon as possible. If you do not receive a paper survey by [insert date], please

contact the ICF Survey Help Desk by telephone at 001-301-572-0381 or by e-mail at [E-mail Address]@icfi.com. If you wish to verify the IRS's sponsorship of the survey, please contact David Cico at 001-404-338-7552 or David.C.Cico@irs.gov.

Thank you in advance for your participation.

Sincerely,

Mark. E. Pursley
Director, Research and Analysis
IRS, Wage and Investment Division
Attachment 3 – Cover Letter with the Survey

OMB #1545-1432

ICF/Scantron
IRS Survey of Individuals Living Abroad
P.O. Box 64529
St. Paul, MN 55164-9610

DATE

ID#

FIRSTNAME LASTNAME

SAMPLE ADDRESS 1

SAMPLE ADDRESS 2

SAMPLE ADDRESS 3 POSTAL CODE

Dear FIRSTNAME LASTNAME:

A few weeks ago, you received a letter from Mark E. Pursley, Director, Research and Analysis, Wage and Investment Division of the Internal Revenue Service (IRS) asking for your assistance with an important initiative to improve the IRS's service to those who live outside the United States. As part of this improvement effort, the IRS is conducting the *Survey of Individuals Living Abroad*. Your candid feedback is critical to the accuracy and utility of this study. The survey will help the IRS determine what enhancements will improve current and future tax-related services the IRS provides to those who live abroad.

You were chosen at random to participate in this survey, which is administered by ICF, an independent research company. If you have already completed this survey online, thank you for your feedback. If not, you may complete the survey either online or by mail using the enclosed paper survey. If you are completing the survey by mail, please use the postage-paid reply envelope to return your completed survey by [insert date].

If you choose to complete it online, you can access the survey from any computer that has web access by typing the following address into your browser and then entering your unique password:

<http://insert-ICF-link-here.com>

Password : [insert password]

You will be able to exit the survey and re-enter at a later time using this password. It will also protect any data you have entered if you experience any computer disruptions. ICF will not provide any identifying information to the IRS along with your responses and will hold your identity private to the extent permitted

by law. Your individual responses will not be shared with the IRS but will be grouped with the responses from all individuals who complete this survey.

The survey should take about 10 minutes to complete. While your participation is voluntary, we encourage you to complete the survey. If you have any questions about the survey process, please contact the ICF Survey Help Desk by telephone at 001-301-572-0381 or by e-mail at [E-mail Address]@icfi.com. If you wish to verify the IRS's sponsorship of the survey, please contact David Cico at 001-404-338-7552 or David.C.Cico@irs.gov.

Thank you for your participation.

Sincerely,

Arlen Rosenthal
ICF Project Director
Attachment 4 – Reminder Letter

OMB #1545-1432

ICF LETTERHEAD

DATE

ID#

FIRSTNAME LASTNAME

SAMPLE ADDRESS 1

SAMPLE ADDRESS 2

SAMPLE ADDRESS 3 POSTAL CODE

Dear FIRSTNAME LASTNAME:

A few weeks ago, I sent you the *Survey of Individuals Living Abroad* asking for your candid feedback about the services that the Internal Revenue Service (IRS) provides to individuals who live outside the United States. If you have already completed and submitted the survey, please accept our sincere thanks.

If you have not had a chance to complete the survey, please take a few minutes to **complete it online** by typing the following link into your web browser and entering the password provided:

<http://insert-ICF-link-here.com>

Password: [insert password]

If you prefer to complete the survey by mail, in a few weeks I will send a replacement paper copy to individuals who have not completed the survey. Your candid feedback is critical to the accuracy and utility of this study. The results of the survey will help the IRS determine what enhancements will improve current and future tax-related services the IRS provides to those who live abroad.

If you have any questions about the survey process, please contact the ICF Survey Help Desk by telephone at 001-301-572.0381 or by e-mail at [E-mail Address]@icfi.com. If you wish to verify the IRS's sponsorship of the survey, please contact David Cico at 001-404-338-7552 or David.C.Cico@irs.gov.

Thank you for your participation.

Sincerely,

Arlen Rosenthal
ICF Project Director

OMB #1545-1432

Attachment 5 – Third Letter and Survey to Non-Respondents

ICF LETTERHEAD

DATE

ID#

FIRSTNAME LASTNAME

SAMPLE ADDRESS 1

SAMPLE ADDRESS 2

SAMPLE ADDRESS 3 POSTAL CODE

Dear FIRSTNAME LASTNAME:

Recently ICF sent you the *Survey of Individuals Living Abroad* asking for your feedback about the services that the Internal Revenue Service (IRS) provides to individuals who live outside the United States. If you have already completed and submitted the survey, please accept our sincere thanks. If you have not done so, please take a few minutes now to complete the survey either online or by mail.

We want to learn more about your experiences with tax-related services provided by the IRS during your time living abroad. Your candid feedback is critical to the accuracy of this study and will help the IRS determine what enhancements are needed to improve services to those living abroad.

If you choose to complete it online, you can access the survey from any computer that has web access by typing the following address into your browser and then entering your unique password:

<http://insert-ICF-link-here.com>

Password: [insert password]

You will be able to exit the survey and re-enter at a later time using this password. It will also protect any data you have entered if you experience any computer disruptions. Please complete the online or paper copy of the survey by [insert date]. If you choose to respond by mail, please use the postage-paid reply envelope to return your completed paper survey.

ICF will not provide any identifying information to the IRS along with your responses and will hold your identity private to the extent permitted by law. Your individual responses will not be shared with the IRS but will be grouped with the responses from all individuals who complete this survey. The survey is quite brief and should take about 10 minutes to complete.

The IRS is committed to improving its performance and service to the public. Your honest opinions will help bring about these improvements. If you have any questions, please contact the ICF Survey Help Desk by telephone at 001-301-572-0381 or by e-mail at [E-mail Address]@icfi.com. If you wish to verify the IRS's sponsorship of the survey, please contact David Cico at 001-404-338-7552 or David.C.Cico@irs.gov.

Thank you in advance for your cooperation.

Sincerely,

Arlen Rosenthal
ICF Project Director