

**2014 IRS SURVEY OF INDIVIDUALS LIVING ABROAD**  
Focus Group Invitation Email

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**Invitation Email**

**From:** [IRSsurvey@icfi.com](mailto:IRSsurvey@icfi.com)

**To:** [participant]

**Subject:** Seeking Paid Volunteers for a Telephone Focus Group about Tax Topics

Greetings,

ICF International, a research and consulting firm in the Washington, DC area, conducts customer satisfaction research and focus groups for the IRS. Earlier this year, you completed one of our surveys and indicated that you would be willing to be contacted about possibly participating in a future focus group.

Based on your interest, we are pleased to tell you about an upcoming focus group opportunity. The purpose of these focus groups is to hear more from individuals who live outside the continental United States and how the IRS can improve their services to people like you.

We are seeking qualified individuals to take part in a telephone focus group on [date]. The focus group will begin at [time] [time zone] time and will take no more than one hour. We will provide local telephone numbers for participants to call in to, so it will not be an international call.

**If you are selected, you will receive a 40 USD stipend for your participation.**

If you are interested and available to take part in this focus group, please call [phone number] by [5 days after email is sent] with the following information:

- Your Name
- Age
- Gender (M/F)
- Country or U.S. Territory where you currently live
- Telephone number

We will contact you within a few days to let you know if you have been selected for this focus group and, if so, will provide more instructions on how to participate.

On behalf of the IRS, we look forward to hearing from you.

Please do not respond to this email. We are unable to respond to inquiries sent to this address. For answers to your questions, call us at [phone number] between the hours of [time] [time zone].

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 1545-1349. 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.

## 2014 IRS SURVEY OF INDIVIDUALS LIVING ABROAD

### Focus Group Screener

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Hello, my name is \_\_\_\_\_ from ICF International, calling on behalf of the U.S. Internal Revenue Service. May I please speak to \_\_\_\_\_?

01 CALLER ANSWERED

02 NOT AVAILABLE [ASK FOR A BETTER TIME TO CALL BACK]

Hi \_\_\_\_\_,

We are a research and consulting firm working with the IRS to help them improve the service they provide to the public. We are contacting you today because earlier this year, you completed one of our surveys and indicated that you would be willing to be contacted about possibly participating in a future focus group. Based on your interest, I would like to invite you to participate in an upcoming paid focus group opportunity.

Do you have a couple of minutes now to talk?

01 YES

02 NO [RESCHEDULE]

We are seeking qualified individuals to take part in a telephone focus group on [date]. The focus group will begin at [time] [time zone] time and will take no more than one hour. The purpose of these focus groups is to hear more from individuals who live outside the continental United States and how the IRS can improve their services to people like you. We will provide local telephone numbers for participants to call in to, so it will not be an international call. If you are selected and participate, you will receive a 40 USD stipend for your participation.

Are you available and willing to take part in this focus group?

01 YES

02 NO [THANK AND TERMINATE]

Great! Could I please get a few pieces of information from you?

What is your age? \_\_\_\_\_

What country or U.S. territory do you currently live in? \_\_\_\_\_

[RECORD GENDER, DO NOT ASK: M F ]

And do you have an email address where we can send you information on how to call in to the focus group?

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Thank you very much. We will be in touch in a few days with a local call-in number and more information on how to participate. We look forward to having you participate in the focus group on [date] at [time] [time zone] time.

Lastly, we are required by law to report to you the OMB (Office of Management and Budget) Control Number for this public information request. That number is 1545-1349. In addition, if you have any comments about the time estimate associated with this study or suggestions on making this process simpler, you may write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## 2014 IRS SURVEY OF INDIVIDUALS LIVING ABROAD

### Focus Group Moderator Guide

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#### Welcome and Introductions

Hello everyone. My name is \_\_\_\_\_ and I will be your moderator for this discussion. I work for ICF, a U.S. management consulting firm located just outside of Washington, D.C. We have been asked to speak with you today by the Internal Revenue Service or IRS as you likely know them. Right away, I want to let everyone know that I'm not an IRS employee, and I am not a tax expert. I am here to help guide the discussion as a focus group moderator and ensure we get through the questions we have today. I want to hear your honest opinions about the topics we will discuss today. There are no right or wrong answers to the questions I'm going to ask. Please just relax and enjoy the discussion.

Please keep in mind that your participation in this discussion is completely voluntary. If for any reason you wish to leave the discussion, you may.

#### Ground Rules

Before we begin, I'd like to review some ground rules for today's discussion. Ground rules are our guidelines for operating so that we can complete our task in a manner that is respectful of everyone and provides all of you with the opportunity to express your thoughts safely and confidentially.

- The OMB Control Number for this study is 1545-1349. If you have any comments concerning the time estimates associated with this study or on how to make this process simpler, we have posted an address you can write to. We can also provide this address to you at the completion of our discussion.
- Everything that you say will be kept private to the extent allowed by law. We will use first names only and names will not be used in any report. Again, all of your comments will be held private to the extent allowed by the law, so please feel free to tell me what you think.
- Your participation in this session is entirely voluntary. You do not have to answer any questions that you do not wish to answer but please keep in mind, there are no wrong answers. You have been invited here to offer your views and opinions so everyone's participation is important.
- Please speak one at a time and avoid side conversations.
- Again, there are no right or wrong answers.
- Please use your first names only during the discussion.
- It's okay to be critical. I want to hear your views and opinions about whether you like or dislike something.
- This session will be audiotaped. This allows us to capture everything that is being said today, and we will include the information in a report to our client. However, we will not tie your name to anything specific you say today.
- There are people who are listening into the discussion. Some are coworkers of mine listening in to take notes on the discussion. Others are from the IRS and are simply listening to hear things first hand before the report comes out; they have all signed an observer confidentiality agreement.

- Again, all of your answers will remain private to the extent allowed by law, so feel free to say exactly what is on your mind. Nothing will be attributed to any particular person in our report.
- You may excuse yourself from the conversation at any time for any reason.
- Because we're on the phone, I ask that you say your first name before speaking so I know who is speaking. I may call on those I haven't heard from in a while.

### **Icebreaker—Introduction**

Let's begin by finding out a little bit about each of you. Please tell everyone your first name and tell us a website that you've visited in the last week. As I mentioned, my name is \_\_\_\_\_ and I've visited \_\_\_\_\_.

**Note to moderator:** *Thank participants after the introductions.*

### **General Understanding**

We're here today because the IRS wants to know more about your experiences as people who live outside the continental United States. I want to get your candid opinions and to get your ideas and feedback on these topics.

Are there any questions before we get started?

### **Topic 1: Use of Websites for Information (x:xx)**

Let's start by talking about your time spent online. What are some websites that you visit on a regular basis?

Of the sites that you visit the most often, which do you find to be the most interesting and useful?

Probe:

- What about them is useful or interesting?

Have you ever used any of these sites for information about U.S. taxes?

Probe:

- Yes or no? Why or why not?
- If yes, what kind of information were you looking to gain from these sites?

Would you trust any of these sites as a source of information on U.S. taxes?

Probe:

- Why or why not?

Are there websites that you would like to be able to find information on U.S. taxes on?

Probe:

- What websites? Why?

Has anyone ever been to the IRS website, IRS.gov?

Probe:

*If yes:*

- How did you find the website?
- Where did you go on the IRS.gov site?
- What was your overall impression of the site?
- Were you able to find information that pertained to you as someone living outside the continental U.S.?

*If no:*

- Were you aware that IRS had a website?
- Now that you know it's there, do you think you would ever visit IRS.gov?
  - o Why or why not?

## **Topic 2: Other Sources of U.S. Tax Information (x:xx)**

In addition to the IRS website, there are many other sources of information out there on U.S. taxes, so now I would like to ask you a few questions about those.

Generally speaking, if you had questions or needed information about U.S. taxes, what would you do?

*If not already mentioned by participants:*

Would anyone try to call the IRS?

Probe:

*If yes:*

- Why?
- How would you find their number?

*If no:*

- Why not?

Would any of you try to email the IRS?

Probe:

*If yes:*

- Why?
- How would you find an email address for the IRS?

*If no:*

- Why not?

Would anyone look for help from a U.S. embassy or consulate?

Probe:

*If yes:*

- Why?
- Would you go in person, or would you try to call or go to their website? Why would you go in person, call, or go to the website?

*If no:*

- Why not?

Are there any other resources you would try?

Of the resources we've mentioned, which ones would be the most convenient for you?

Probe:

- Why?

Of the resources we've mentioned, which ones would you trust the most? Which would be the most reliable?

Probe:

- Why?

Are there any (other) sources that offer information about U.S. taxes that you wouldn't trust?

Probe:

- Why?

### **Topic 3: Determining U.S. Filing Requirement (x:xx)**

Now, I'm going to ask some questions to get a better understanding of the process you go through to determine whether or not you need to file a U.S. tax return in a given year.

What steps, if any, do you usually take to determine if you need to file a U.S. tax return?

Probe:

- Why do you choose that way of finding out if you need to file?
- How successful have you been in finding out if you need to file or not?
- Do you consult an accountant or tax advisor or professional?

*If yes:*

- o Is this person in the States, in a U.S. territory, or in another country?

As you know, tax laws change every year. How do you keep yourself informed, or how do you find out about changes in U.S. tax laws?

Probe:

- Do you look for tax law information?

*If yes:*

- o Where?
- o Why do you choose those sources over others?
- o How successful have you been in finding information on tax law changes this way?

*If no or I don't know:*

- o Why not?

Overall, what do you think of the information that's out there about U.S. income tax filing requirements, that is, who needs to file a U.S. tax return and who doesn't?

Probe:

- Are they satisfactory, vague, confusing, etc.? Why do you say that?

In your opinion, what has the IRS done well in regards to communicating U.S. Filing requirements?

In your opinion, what are some areas where the IRS could improve?

#### **Topic 4: Employer/Educator Tax-Related Support (x:xx)**

Next I have a couple questions just for those of you who relocated from the U.S. to another country for work or for school. Does that apply to any of you?

For those of you who said yes, what kind of tax-related support did your employer or school or university provide, if any?

Probe:

- Was the support for before your move, for after your move, or both?
- Did the support depend on how long you were going to be in that country?
- Did you use the support they offered?

*If yes:*

- o Was it helpful? Why or why not?

*If no:*

- o Why not?

#### **Topic 5: Filing a U.S. Tax Return (x:xx)**

Now I would like to ask a few questions about actually trying to file a U.S. tax return.

For all of you who are living in another country, have any of you filed a U.S. federal tax return from outside the U.S., or attempted to file from outside the U.S.?

*If yes:*

For those of you who have filed or tried to file from outside the U.S., did you encounter any barriers or challenges to filing? If yes, what were some of the barriers or challenges that you encountered,?

Probe:

- How would you describe the process: easy, difficult? Why?
- Was this a new process for any of you?
- Did you get help from anyone or from any particular resources?

Overall, was the experience of filing a U.S. federal tax return from outside the U.S. what you anticipated it would be?

Probe:

- How was it similar or different from what you anticipated?
- Did it take more time to gather the documentation you needed and to file than you expected? Less time?
- Did you encounter any monetary costs (software, preparation fees, etc.)?

How did you decide between trying to prepare the return yourself and using a professional?

Probe:

- Did you feel equipped to prepare your return yourself?

How did you decide what method you would use to file your return, that is, how you were going to submit it to the IRS?

Probe:

- What other methods did you consider before deciding?
  - o Paper, dropping it off at a consulate, electronically filing, etc.

### **False Close**

*Tell participants that you are going to speak with observers to see whether they have any follow-up questions. Check email for questions you need to follow-up on.*

### **Closing**

This concludes today's session. On behalf of the IRS, I wish to thank all of you for your participation today.

Before we go, is there anything else anyone would like to add? Thanks again!

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### Focus Group Informed Consent

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ICF International is conducting focus groups with individuals on behalf of the IRS to gain feedback on their experiences while living outside the continental U.S. The discussion will last one hour or less. The IRS will use the findings from these interviews to improve their services. Before you agree to join in this discussion, please review and consider the conditions listed below:

- Participation in this discussion is completely voluntary.
- Any questions you have about the study will be answered before the discussion begins.
- The information you give will be private to the extent allowed by law and your name will not be associated with your answers.
- Your name will not be used in any reports about this group and no quotes will be attributed to you.
- You may choose not to answer questions that you do not want to answer.
- You may choose to leave the discussion at any time for any reason.
- You will receive a monetary stipend of 40 USD to compensate you for your time.

Your verbal agreement indicates that you understand the conditions stated above and agree to participate in this discussion group.

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 1545-1349. **The time estimated for your participation is 60 minutes.** 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.