

OMB Clearance Package
Cognitive Test of Survey of Customer Service Needs of U.S. Taxpayers
Living Abroad

I. Introduction

Background/overview

The IRS has developed a Multiyear Plan for Servicewide International Tax Administration and formed the International Planning and Operations Council. Wage and Investment Research & Analysis (WIRA), in support of the strategic initiatives of this plan, is working with 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 was to conduct focus groups at the 2008 IRS Nationwide Tax Forums with tax practitioners who serve international clients. The qualitative information obtained during the focus groups as well as data obtained from cognitive testing will be used in the development of a survey to be sent to international taxpayers.

The IRS would like to conduct cognitive testing to assist in the development of a survey of U.S. taxpayers living abroad. The survey will be used to determine the needs, preferences, and behaviors of international taxpayers. OMB approval of the survey will be sought under separate cover.

Objectives of data collection

The overall objective of this project is to gather data on the problems/issues/questions people have while completing the international survey. The output of the cognitive test will be used for constructing and refining a quantitative survey.

II. Methodology

Sample Design

Pacific Consulting Group (PCG) will administer an online cognitive survey of U.S. taxpayers living abroad. Respondents will complete close ended questions that will be included in the quantitative survey as well as answer open ended questions that gauge their understanding of certain questions and gather data on any problems participants encounter while completing the cognitive survey.

Data Collection Date

It is expected that data will be collected between March 1, 2009 and March 15, 2009

Data to be collected

Since cognitive testing is qualitative in nature, feedback and portions of the survey for which respondents have questions or need clarification will be noted.

How data will be used

The data will be used to develop a survey to determine the needs, preferences, and behaviors of U.S. taxpayers living abroad.

How data will be analyzed

As the data resulting from cognitive testing is qualitative in nature, the analysis will consist of a report of the feedback from participants during the cognitive testing. The demographic data will be tabulated and frequencies will be reported.

Who is conducting the research?

PCG in conjunction with W&I Research and Analysis will be conducting the research. PCG will be responsible for the data collection task.

Location – City, Date, and Facilities

Testing will be conducted over the internet; therefore there is no specific location for testing.

Recruitment efforts

WIRA will provide the contractor with 300 randomly selected international taxpayer names and addresses from which PCG will obtain 30 completed cognitive tests.

Stipend

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

Efforts to not duplicate research

This is a test of a survey to improve the questionnaire before the survey is fielded. No other tests of the survey are planned.

III. Participant Criteria

The population for this study consists of U.S. taxpayers living abroad who filed a 1040 (1040, 1040A, 1040EZ, 1040PR, 1040NR or 1040SS) for tax year 2006.

IV. anonymity, Disclosure, Security Issues

The data returned to IRS W&I Research will not have any form of identifying information relating specific records to individual taxpayers. Nonetheless, Research Personnel will ensure that anonymity, and security, of the aggregated results will receive utmost attention. Public and official access to the information will be tightly controlled. The computer files containing this tabulated information will remain password protected at all times. Data security approaching level C-2 will be accomplished using the Windows XP operating system.

V. Estimated Burden 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.

This research is expected to use a total of 10 burden hours.

300 read the cognitive post card @ 1 min each	= 5 hours
30 complete the survey @ 10 mins each	= 5 hours

VI. Estimated Cost of Study

The estimated contractor cost of this study is \$6025.00

VII. Attachments

- A. Cognitive Postcard
- B. Survey